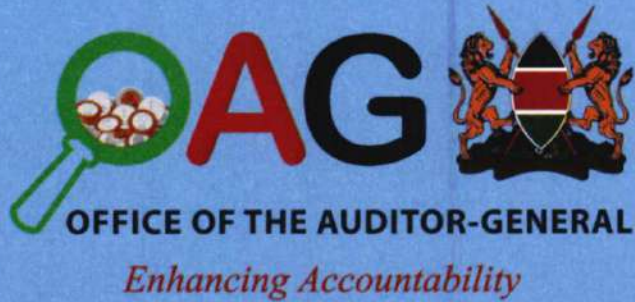
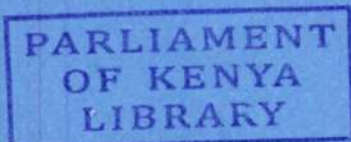


REPUBLIC OF KENYA



## REPORT



OF

## THE AUDITOR-GENERAL

ON

## COUNTY EXECUTIVE OF LAIKIPIA

### FOR THE YEAR ENDED 30 JUNE, 2024

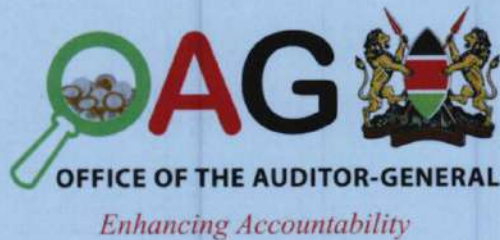
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COMMITTEE	
CLERK AT THE TABLE	Chenot

Majority whip



# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF LAIKIPIA FOR THE YEAR ENDED 30 JUNE, 2024**

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### **PREAMBLE**

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Executive of Laikipia set out on pages 1 to 47, which comprise the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows,

*Report of the Auditor-General on the County Executive of Laikipia for the year ended 30 June, 2024*



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.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Laikipia as at 30 June, 2024 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 County Governments Act 2012 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unsupported Payments on Supply of Fuel, Oil and Lubricants**

The statement of receipts and payments and Note 4 to the financial statements reflect a balance of Kshs.634,753,611 under the use of goods and services which includes Kshs.42,652,059 for fuel, oils and lubricants. During the year under audit, Management made payments for fuel, oil and lubricants to local filling station amounting to Kshs.13,391,205. However, no evidence was provided to confirm fuel usage, such as fuel registers, fuel detail orders and motor vehicle work tickets.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.42,652,059 on fuel, oils and lubricants could not be confirmed.

#### **2. Casual Employees**

##### **2.1 Variance on Basic Wages for Temporary Employees**

The statement of receipts and payments and Note 3 to the financial statements reflects a balance of Kshs.2,949,101,094 with respect to compensation of employees. Included in this balance is Kshs.159,312,438 relating to the basic wages for temporary employees. However, review of IFMIS payment records per department revealed that the actual payments for temporary employees totaled Kshs.166,847,112 resulting in an unexplained variance of Kshs.7,534,674.

In the circumstances, the accuracy and completeness of basic wages for temporary employees totaling Kshs.159,312,438 could not be confirmed.

##### **2.2 Misclassification of Casual Workers' Payments**

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects a balance of Kshs.904,674,180 being transfer to other government entities. This balance includes current grants to government agencies and other levels of government balance of Kshs.634,357,322 out of which payment of Kshs.35,602,667 was made to various banks for casual workers' payments in various hospitals under the County Government of Laikipia. However, this amount was not classified under compensation of employees resulting in an understatement of the wage bill.



In the circumstances, the accuracy and completeness of the reported basic wages of temporary employees of Kshs.159,312,438 could not be confirmed.

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

## **Emphasis of Matter**

### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects the final receipts budget and actual on a comparable basis of Kshs.7,080,656,223 and Kshs.5,390,366,893 respectively, resulting in an underfunding of Kshs.1,690,289,330 or 24% of the budget. Similarly, the County Executive spent an amount of Kshs.5,260,341,257 against an approved budget of Kshs.7,080,656,223, resulting in an under-expenditure of Kshs.1,820,314,966 or 26% of the budget. Management has attributed the low absorption to late disbursement of the exchequer by The National Treasury.

The under-funding and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

### **2. Late Exchequer Releases**

The statement of receipts and payments and Note 1 to the financial statements reflects exchequer releases totalling Kshs.5,363,059,747. Included in this balance is an amount of Kshs.423,822,066 received by the County Government from The National Treasury on 28 June, 2024. In addition, other exchequer releases amounting to Kshs.585,852,379 were disbursed by The National Treasury after the closure of the financial year under review. In the circumstances, the late exchequer releases hurt the implementation of the planned activities in the year under review.

My opinion is not modified in respect of these matters.

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

## **Other Matter**

### **Unresolved Prior-Year Issues**

In the previous audit report, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Control, Risk Management and Governance.

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*Report of the Auditor-General on the County Executive of Laikipia for the year ended 30 June, 2024*



However, although the Management has indicated that some of the issues have been resolved, the matters remained unresolved as the Senate and County Assembly had not deliberated on the same.

### **Other Information**

In connection with my audit on the County Executive of Laikipia financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Failure to Prepare and Submit Financial Statements for Level 4 Hospitals**

The County Management did not prepare and submit for audit financial statements for Ndindika and Lamuria Level 4 Hospitals as prescribed by the Public Sector Accounting Standards Board (PSASB) and communicated through The National Treasury Circular Ref. No. AG.4/16/3 Vol. II (66) of 06 July, 2022. This was contrary to Section 164(1) of the Public Finance Management Act, 2012 which provides that at the end of each financial year, the accounting officer for a County Government entity shall prepare financial statements in respect of the entity in formats to be prescribed by the Accounting Standards Board.

In the circumstances, Management was in breach of the law.

#### **2. Compensation of Employees**

The statement of receipts and payments and Note 3 to the financial statements reflects Kshs.2,949,101,094 in respect of compensation of employees. Review of records revealed the following anomalies:

##### **2.1 Over-Expenditure on Temporary Employees' Wages**

The County Executive of Laikipia had an approved budget of Kshs.141,994,815 for basic wages of temporary employees. However, the reported expenditure of Kshs.159,312,438

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*Report of the Auditor-General on the County Executive of Laikipia for the year ended 30 June, 2024*



exceeded the approved budget by Kshs.17,317,623. No explanation or justification was provided for this over-expenditure.

## **2.2 Non-Compliance with the Law on Fiscal Responsibility on Wage Bill**

During the year under review, payments totalling Kshs.2,949,101,094 were made in respect of compensation of employees which represents 55% of the total receipts of Kshs.5,363,059,047 which is higher than the allowable level contrary to Section 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Government expenditure on wages and benefits for public officers should not exceed 35% of the County Government's total revenue.

## **2.3 Non-Compliance with a Third of Basic Salary Rule**

Review of the County Executive payroll revealed that seven hundred and thirty-three (733) employees earned net salaries of less than a third ( $\frac{1}{3}$ ) of their basic salary. This was contrary to Section 19(3) of the Employment Act, 2007 which states that the total amount of deduction from the wages of an employee shall not exceed two-thirds ( $\frac{2}{3}$ ) of such wages.

## **2.4 Non-Compliance with Regulation and Guidelines on Acting Positions**

During the year under review, Management paid two (2) of its staff members acting allowance for eleven (11) months. This was contrary to Section C.14(1) of the Public Service Commission, Human Resource Policies and Procedures Manual for the Public Service of 2016 C.14 (1) which states that acting allowance will not be payable to an officer for more than six (6) months.

## **2.5 Non-Compliance to the Law on Ethnic Composition**

Review of records revealed that the County Executive had a total of two thousand, five hundred and forty-seven (2,547) employees out of which one thousand, eight hundred and one (1,801) or seventy-one (71%) were from the dominant ethnic community in the County. This was contrary to Section 7 (2) of the National Cohesion and Integration Act, 2008 which states that no public establishment shall have more than one-third of its staff from the same ethnic community. Further analysis revealed that the Management had a total of seventeen (17) directors out of which fourteen (14) or 82.4% were from the dominant Community

In the circumstances, Management was in breach of the law.

## **3. Irregularities in the Procurement and Delivery of Dialysis Equipment**

During the year under review, the Department of Health entered into a contract agreement for a sum of Kshs.96,297,500 with a local supplier for the supply of ten (10) dialysis beds, ten (10) dialysis machines, one (1) water treatment plant to Nyahururu Level 4 Hospital and five (5) dialysis beds and five (5) dialysis machines to Nanyuki Teaching and Referral Hospital. However, an audit inspection carried out in September 2024 revealed that (7) seven beds were operational at Nyahururu Level 4 Hospital and Management explained that two were faulty and returned to the supplier while one broke down, with none



replaced. At Nanyuki Teaching and Referral Hospital, only three (3) sets dialysis beds and machines were delivered instead of five (5) sets.

In addition, documents relating to procurement processes such as appointment of inspection and acceptance committee, signed professional opinion and approved user requisition were not provided for audit review.

In the circumstances, value for money on this expenditure Kshs.96,297,500 for the dialysis equipment could not be confirmed.

#### **4. Irregularities in Procurement and Payment for ICT Equipment**

During the year under review, the County Executive paid Kshs.1,045,740 for the supply and delivery of two phones and three laptops through request for quotations (RFQ) procurement method. However, the following anomalies were noted:

- i. Only one out of the three companies that were sent request for quotations was prequalified, violating Section 106(2) of the Public Procurement and Asset Disposal Act, 2015. which mandates that the accounting officer must issue requests for quotations only to persons that are registered by the procuring entity.
- ii. No market survey was conducted, contrary to Paragraph 91(4) of the Public Procurement and Asset Disposal Regulations, 2020.
- iii. The payment was delayed from the 2021/2022 financial year to the 2023/2024 financial year, breaching Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which mandates that debt service payments be a first charge on the County Revenue Fund.

In the circumstances, Management was in breach of the law.

#### **5. Irregular Procurement of Internet Services**

County Executive of Laikipia engaged a supplier to supply and deliver installation of internet services at a cost of Kshs.3,216,867 through a request for quotation as the preferred method of procurement. This was contrary to the provisions of the Second Schedule prescribed in Regulation 91(1) of the Public Procurement and Asset Disposal Regulations, 2020 which puts the maximum threshold for expenditure under the method to Kshs.3,000,000 for goods and services.

In the circumstances, Management was in breach of the law.

#### **6. Irregular Payment to the Council of Governors**

During the year under review, the Management made payments totaling Kshs.3,000,000 to the Council of Governors. This was contrary to Section 37(b) of the Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the Council of Governors should be provided for in the annual estimates of the revenue and expenditure of the National Government.

In the circumstances, Management was in breach of the law.



## **7. Irregular Payment of Allowances to Laikipia County Administration Police Welfare Account**

During the year under review, the County Department of Administration incurred an expenditure of Kshs.6,529,320 for allowances and PAYE deductions paid to administration police officers assigned to the County Executive premises and the Governor's residences. However, the allowances were paid directly to the Laikipia County Administration Police Welfare Account instead of The National Treasury, which contravenes Section 104(3) of the National Police Service (Amendment) Act, 2014 which stipulates that any payment for the private use of police services must be remitted to the Treasury.

In the circumstances, Management was in breach of the law.

## **8. Unsupported Expenditure on the Supply and Delivery of Tyres**

The statement of receipts and payments and Note 4 to the financial statements reflect the use of goods and services balance of Kshs.634,753,611 which includes Kshs.21,096,873 for routine maintenance of vehicles and other transport equipment. Out of this balance, Management incurred an expenditure amounting to Kshs.6,859,203 for the supply and delivery of tyres. However, the expenditure was not supported by motor vehicle maintenance logbooks showing repairs, driver defects reports, and pre- and post-repair inspection reports.

In the circumstances, value for money on the expenditure of Kshs.6,859,203 on the supply and delivery of tyres could not be confirmed.

## **9. Pending Bills Not Paid as First Charge**

During the year under review, the County Executive of Laikipia had pending bills amounting to Kshs.2,168,777,615. However, pending bills totalling Kshs.2,018,917,691 were meant to be paid as a first charge in financial year 2023/2024 but were still outstanding as at 30 June 2024. Some of these payables date back to the year 2015. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the accounting officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

In the circumstances, Management was in breach of the law.

## **10. Irregular Commitments for Supply of Goods and Services**

Review of procurement records indicated that ninety-eight (98) sets of expenditure commitments and contracts for various supplies of goods and services totalling Kshs.94,412,495 were made after 31 May, 2024 without the written approval of the Accounting Officers. This was contrary to Regulation 50(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that all commitments for the supply of goods or services shall be done not later than the 31 May each year except with the express approval of the Accounting Officer in writing.

In the circumstances, Management was in breach of the law.

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*Report of the Auditor-General on the County Executive of Laikipia for the year ended 30 June, 2024*



## **11. Unremitted Statutory Deductions**

Note 16 to the financial statements details annexures under other important disclosures. Annex 16.2 (b) reflects a balance of Kshs.394,917,845 as payables to third parties. Included in this balance is Kshs.105,055,570 being unremitted statutory deductions. The deductions were made up of LapTrust, LapFund, LAPTRUST defunct local authorities (interest levied), NSSF (outstanding contributions), and NSSF (interest levied and penalties). However, no explanation was provided for the failure to remit the deductions to the various bodies. This was contrary to Section 19(4) of the Employment Act, Cap 226, which states that an employer who deducts an amount from an employee's remuneration in accordance with subsection (1)(a), (f), (g) and (h) of the Act shall pay the amount so deducted in accordance with the time period and other requirements specified in the law, agreement, court order or arbitration as the case may be.

In the circumstances, Management was in breach of the law.

## **12. Failure to Operate Fully on the E-Procurement Platform**

Review and inquiry from the procurement department regarding the utilization of the e-procurement module in IFMIS revealed that while all procurement plans were developed in IFMIS, some procurement of goods, works, and services was conducted manually. Consequently, the requisition, approval of requisitions, tendering, issuance of purchase orders, and invoicing for goods and services were processed manually. This contravenes Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020 and Executive Order No. 2 of 2018, Part IV (B), which mandated that as of 01 January 2019, all public procuring entities must carry out all procurement activities through the e-procurement module.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The Standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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



## **Basis for Conclusion**

### **1. Internal Audit Function and the Audit Committee**

Review of the County Executive of Laikipia Internal Audit function and the Audit Committee revealed the following:

#### **a) Ineffective Internal Audit Department**

The department lacked financial and functional independence due to insufficient budget allocation. Audit plans and programs did not cover critical areas such as hospitals, revenue collection, and verification of infrastructural projects. Despite the county executive managing multiple funds and entities, the internal audit department produced only six reports during the year under review, primarily focusing on cash management issues.

#### **b) Action on Internal and External Audit Reports by the Audit Committee**

The internal audit presented six audit reports. However, none of these reports were discussed by the audit committee and resolved. In addition, the Auditor General had issued reports for the year 2022/2023 for eight (8) funds, the receiver of revenue, revenue board, county revenue fund, county corporation, and the County executive financial statements but none had been discussed by the audit committee.

In the circumstances, effectiveness of the internal audit function and audit committee could not be confirmed.

### **2. Payment of Staff Outside the Integrated Personnel and Payroll Database (IPPD)**

During the year, Management paid Kshs.159,312,438 to employees outside the IPPD system through a manual payroll system. These employees included drivers, unskilled laborers, ECDE teachers, and health workers. Further, Management made Kshs.35,602,667 to casual workers in various hospitals under current grants. The Management could not provide reasons to support the practice which is prone to errors and misstatements.

In the circumstances, the adequacy and effectiveness of internal controls in processing wages through a manual payroll system could not be confirmed.

### **3. Weakness in Management of Fixed Assets**

Audit of summary of fixed assets and asset register revealed the following weaknesses:

#### **3.1 Lack of Land and Buildings' Register**

The County Executive did not maintain a register of land and buildings. They did not record each parcel of land and the terms on which it was held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, lease hold terms, maintenance contracts and other pertinent management details.



### **3.2 Failure to Tag Assets**

The County Executive's assets were not tagged as a mechanism of tracking them and the Management had not established policies and procedures on assets management as required by Section 132(2) of Public Finance Management (County Government) Regulations, 2015 that provides that an Accounting Officer shall ensure that processes and procedures both electronic and manual are in place for the effective, efficient, economical and transparent use of the county government entity's assets.

### **3.3 Non-disposal of Obsolete and Unserviceable Assets**

Defective and unserviceable motor vehicles have been grounded in parking yards in the County for a considerable period of time. However, no explanation was given as to why the unserviceable motor vehicles and transport equipment have not been bonded and earmarked for disposal in line with Section 163(1) of the Public Procurement and Asset Disposal Act, 2015 which requires that an accounting officer shall establish a disposal committee as and when prescribed for the purpose of disposal.

### **3.4 Doubtful Ownership of Assets**

Management did not provide for audit ownership documents for motor vehicles, land and buildings. Consequently, their ownership could not be confirmed.

### **3.5 Failure to Maintain Asset Register in the Prescribed Format**

The asset register maintained was not prepared in a format prescribed by IPSAS 17 whose minimum requirements are; Identification or serial number, acquisition date, description of asset, location, class, cost of acquisition, accumulated depreciation, net book value.

In the circumstances, the existence of effective internal controls on management of fixed assets could not be confirmed.

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

### **Responsibilities of the Management and those Charged with Governance**

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



In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to going concern and using the applicable basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

#### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.



Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

23 December, 2024



**COUNTY GOVERNMENT OF LAIKIPIA-EXECUTIVE**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2024**

**9. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024.**

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from the CRF	1	5,363,059,747	5,866,950,627
Miscellaneous Receipts	2	-	12,000,000
<b>TOTAL RECEIPTS</b>		<b>5,363,059,747</b>	<b>5,878,950,627</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	(2,949,101,094)	(3,536,889,453)
Use of goods and services	4	(634,753,611)	(1,401,782,478)
Transfers to Other Government Entities	5	(904,674,180)	(229,145,292)
Other grants and transfers	6	(75,771,900)	(50,546,510)
Acquisition of Assets	7	(671,511,615)	(620,339,446)
Other Payments	8	(24,528,856)	(32,982,996)
<b>TOTAL PAYMENTS</b>		<b>(5,260,341,257)</b>	<b>(5,871,686,175)</b>
<b>SURPLUS/DEFICIT</b>		<b>102,718,490</b>	<b>7,264,452</b>

*This statement is prepared on a cash basis as required and therefore does not report on revenue opening balances amounting to Kshs. 27,307,146; as these amounts were received in the previous financial year and reported as receipts in FY 2022/2023. The Statement of Comparison of Budget & Actual Amounts under page No. 5 reports on all the revenue available for use as Kshs. 5,390,366,893 (being Cash Receipts of Kshs. 5,363,059,747 and Opening Balances of Kshs. 27,307,146) against all payments made of Kshs. 5,260,341,257 in FY 2023/24 reporting the actual surplus for the year as Kshs. 130,025,636.*

The County Executive's financial statements were approved on 23<sup>rd</sup> September, 2024 and signed by:



Chief Officer- Finance &  
County Treasury  
Daniel Ngumi  
ICPAK Number: 8207




Head of Accounting Services  
Mary W. Wachuri  
ICPAK Number: 7055




Ag Asst. Director FRU  
Mishek M. Gacheru  
ICPAK Number: 26623



**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2024**

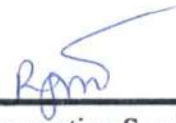
**10. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2024**

Description	Note	2023-2024 Kshs	2022-2023 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9	136,615,218	37,013,942
Cash Balances		-	-
<b>Total Cash and cash equivalents</b>		<b>136,615,218</b>	<b>37,013,942</b>
Accounts Receivables – Outstanding Imprests	10	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>136,615,218</b>	<b>37,013,942</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and Retentions	11	(6,589,583)	(9,540,250)
<b>NET FINANCIAL ASSETS</b>		<b>130,025,635</b>	<b>27,473,693</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12	27,473,693	20,249,757
Prior year adjustments	13	(166,548)	(40,517)
Surplus/(Deficit) for the year		102,718,490	7,264,452
<b>NET FINANCIAL POSITION</b>		<b>130,025,635</b>	<b>27,473,693</b>

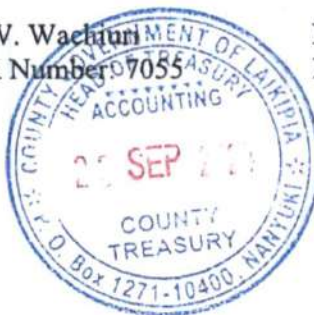

The County Executive's financial statements were approved on 23<sup>rd</sup> September, 2024 and signed by:



Chief Officer- Finance &  
County Treasury  
Daniel Ngumi  
ICPAK Number: 8207

Head of Accounting Services  
Mary W. Wachuri  
ICPAK Number: 7055

Ag Asst. Director FRU  
Mishek M. Gacheru  
ICPAK Number: 26623



**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2024**


**11. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024.**

Description	Note	2023-2024 Kshs	2022-2023 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the CRF	1	5,363,059,747	5,866,950,627
Miscellaneous receipts	2	-	12,000,000
<b>Payments for operating expenses</b>			
Compensation of Employees	3	(2,949,101,094)	(3,536,889,453)
Use of goods and services	4	(634,753,611)	(1,401,782,478)
Transfers to Other Government Units	5	(904,674,180)	(229,145,292)
Other grants and transfers	6	(75,771,900)	(50,546,510)
Other Payments	8	(24,528,856)	(32,982,996)
<b>Adjusted for:</b>			
Decrease/(Increase) in outstanding imprest	14	-	-
Increase/(Decrease) in deposits and retention	15	(2,950,667)	(127,571,772)
Other Adjustments-Prior year Adjustments	13	(166,548)	(40,517)
<b>Net cash flows from operating activities</b>		<b>771,112,891</b>	<b>499,991,609</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets			
Acquisition of Assets	7	(671,511,615)	(620,339,446)
<b>Net cash flows from investing activities</b>		<b>(671,511,615)</b>	<b>(620,339,446)</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Domestic Borrowings		-	-
Proceeds from Foreign Borrowings		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>99,601,275</b>	<b>(120,347,837)</b>
<b>Cash and cash equivalent at BEGINNING of the Period</b>	9	<b>37,013,942</b>	<b>157,361,779</b>
<b>Cash and cash equivalent at END of the Period</b>		<b>136,615,218</b>	<b>37,013,942</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 23<sup>rd</sup> September, 2024 and signed by:



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Head of Accounting Services

Mary W. Wachuri  
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Ag Asst. Director FRU

Mishek M. Gacheru  
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**12. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS (RECURRENT AND DEVELOPMENT COMBINED) FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024**

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
	Kshs	Kshs	Kshs	Kshs	Kshs	%
<b>Receipts</b>						
Transfers from the CRF	6,650,868,468	402,480,609	7,053,349,077	5,363,059,747	1,690,289,330	76%
Opening Bank Balances	-	27,307,146	27,307,146	27,307,146	-	100%
<b>Total</b>	<b>6,650,868,468</b>	<b>429,787,755</b>	<b>7,080,656,223</b>	<b>5,390,366,893</b>	<b>1,690,289,330</b>	<b>76%</b>
<b>Payments</b>						
Compensation of Employees	(3,047,155,793)	200,000	(3,046,955,793)	(2,949,101,094)	(97,854,699)	97%
Use of goods and services	(998,676,974)	(53,716,893)	(1,052,393,867)	(634,753,611)	(417,640,256)	60%
Transfers to Other Government Units	(1,316,064,765)	(338,306,632)	(1,654,371,397)	(904,674,180)	(749,697,217)	55%
Other grants and transfers	(82,500,000)	-	(82,500,000)	(75,771,900)	(6,728,100)	92%
Other Payments	(45,054,500)	-	(45,054,500)	(24,528,856)	(20,525,644)	54%
Acquisition of Assets	(1,161,416,436)	(37,964,230)	(1,199,380,666)	(671,511,615)	(527,869,050)	56%
<b>Total</b>	<b>(6,650,868,468)</b>	<b>(429,787,755)</b>	<b>(7,080,656,223)</b>	<b>(5,260,341,257)</b>	<b>(1,820,314,966)</b>	<b>74%</b>
<b>Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,025,636</b>	<b>(130,025,636)</b>	

*The adjustment in budget was due to a supplementary budget passed in the 2<sup>nd</sup> quarter of the FY 2023/24*

***Under-realisation of the Revenue Budget***

*Under realisation of Revenue Budget was due to undisbursed Equitable Share and Conditional Grants amounting to kshs 428,659,722 and kshs 629,802,964 respectively as well as non-realisation of own Source Revenue amounting to kshs 684,650,473 during the FY 2023/24 (Further explained in the Annual Reports and Financial Statements for the Laikipia County Revenue Fund FY 2023/24)*

***Under-utilization of the expenditure budget***

*Underutilization in Use of Goods & Services (60%), Transfers to Other Government Units (55%), Other Payments (54%) and Acquisition of Assets (56%) was due to the under realisation of Equitable Share, conditional grants and own source revenue into the County Revenue Fund, as explained above.*





COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE  
Annual Reports and Financial Statements  
For the year ended June 30, 2024


**RECONCILLIATION OF RECEIPTS IN STATEMENT OF RECEIPTS AND PAYMENTS AGAINST STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS**

Description	Statement of Receipts and Payments	Statement of Appropriation	Variances	Remarks
	A	B	C = A - B	
Equitable Share	5,363,059,747	5,363,059,747	-	
<b>Opening Bank Balances:</b>				
Vocational Training Grant (Youth Polytechnics)	-	26,097	(26,097)	Opening Bank Balance
Road Maintenance Levy Fund	-	66,862	(66,862)	Opening Bank Balance
Laikipia County Health Services Account	-	35,115	(35,115)	Opening Bank Balance
Laikipia County Primary Health Care	-	84	(84)	Opening Bank Balance
Kenya Climate Smart Agriculture Project (KCSAP)	-	4,870,868	(4,870,868)	Opening Bank Balance
Laikipia County Ideas	-	10,119,996	(10,119,996)	Opening Bank Balance
KDSP Level 1 - Capacity Building	-	3,043	(3,043)	Opening Bank Balance
Laikipia County Agricultural Sector Development Support Program Account	-	2,400,000	(2,400,000)	Opening Bank Balance
Laikipia County Kenya Urban Support Program	-	2,339,915	(2,339,915)	Opening Bank Balance
KDSP Level 2 – Investment	-	286,323	(286,323)	Opening Bank Balance
Laikipia County Climate Change Fund	-	7,087,150	(7,087,150)	Opening Bank Balance
Laikipia County Emergency Fund A/C	-	71,693	(71,693)	Opening Bank Balance
<b>GRAND TOTAL</b>	<b>5,363,059,747</b>	<b>5,390,366,893</b>	<b>(27,307,146)</b>	

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Daniel Ngumi  
ICPAK Number: 8207  


  
Head of Accounting Services  
Mary W. Wachui  
ICPAK Number: 7055  


  
Ag Asst. Director FRU  
Mishek M. Gacheru  
ICPAK Number: 26623  




**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2024**

**12A. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: 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
	Kshs	Kshs	Kshs	Kshs	Kshs	%
<b>RECEIPTS</b>						
Exchequer releases	4,306,117,600	75,906,303	4,382,023,903	3,960,708,015	421,315,888	90%
Opening Bank Balances	-	74,820	74,820	74,820	-	100%
<b>TOTAL</b>	<b>4,306,117,600</b>	<b>75,981,123</b>	<b>4,382,098,723</b>	<b>3,960,782,835</b>	<b>421,315,888</b>	<b>90%</b>
Compensation of Employees	(3,047,155,793)	200,000	(3,046,955,793)	(2,949,101,094)	(97,854,699)	97%
Use of goods and services	(580,681,690)	(59,716,893)	(640,398,583)	(512,128,223)	(128,270,360)	80%
Transfers to Other Government Units	(579,300,117)	(5,000,000)	(584,300,117)	(403,535,316)	(180,764,801)	69%
Other grants and transfers	(81,500,000)	-	(81,500,000)	(75,771,900)	(5,728,100)	93%
Other Payments	-	-	-	-	-	-
Acquisition of Assets	(17,480,000)	(11,464,230)	(28,944,230)	(17,785,122)	(11,159,108)	61%
<b>TOTAL</b>	<b>(4,306,117,600)</b>	<b>(75,981,123)</b>	<b>(4,382,098,723)</b>	<b>(3,958,321,656)</b>	<b>(423,777,067)</b>	<b>90%</b>
<b>SURPLUS/DEFICIT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,461,179</b>	<b>2,461,179</b>	


The cause of the variances is as explained in 12 above.


The County Executive's financial statements were approved on 23<sup>rd</sup> September, 2024 and signed by:


  
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 Mary W. Wachuri  
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**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2024**

**12B. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: 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
	Kshs	Kshs	Kshs	Kshs	Kshs	%
<b>RECEIPTS</b>						
Exchequer Transfers	2,344,750,868	326,574,306	2,671,325,174	1,402,351,732	1,268,973,441.95	52%
Opening Bank Balances	-	27,232,326	27,232,326	27,232,326	-	100%
<b>TOTAL</b>	<b>2,344,750,868</b>	<b>353,806,632</b>	<b>2,698,557,500</b>	<b>1,429,584,058</b>	<b>1,268,973,442</b>	<b>53%</b>
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	(417,995,284)	6,000,000	(411,995,284)	(122,625,388)	(289,369,897)	30%
Transfers to Other Government Units	(736,764,648)	(333,306,632)	(1,070,071,280)	(501,138,863)	(568,932,417)	47%
Other grants and transfers	(1,000,000)	-	(1,000,000)	-	(1,000,000)	-
Other Payments	(45,054,500)	-	(45,054,500)	(24,528,856)	(20,525,644)	54%
Acquisition of Assets	(1,143,936,436)	(26,500,000)	(1,170,436,436)	(653,726,494)	(516,709,942)	56%
<b>TOTAL</b>	<b>(2,344,750,868)</b>	<b>(353,806,632)</b>	<b>(2,698,557,500)</b>	<b>(1,302,019,601)</b>	<b>(1,396,537,899)</b>	<b>48%</b>
<b>SURPLUS/DEFICIT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127,564,457</b>	<b>(127,564,457)</b>	

*The cause of the variances is as explained in 12 above.*


The County Executive's financial statements were approved on 23<sup>rd</sup> September, 2024 and signed by:

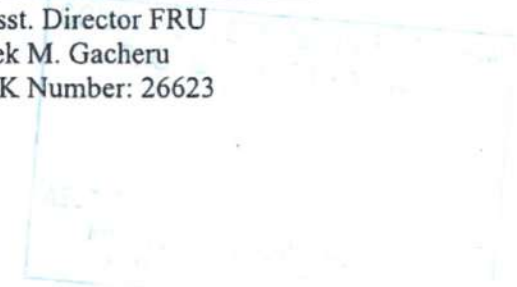
  
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**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2024**

**13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference	% Utilisation
			KShs	KShs	KShs	KShs	KShs	%
<b>101003000</b>			<b>5,500,000</b>	<b>19,602,837</b>	<b>25,102,837</b>	<b>9,507,562</b>	<b>15,595,275</b>	<b>38%</b>
	101014510	Soil Sampling	400,000	-	400,000	400,000	-	100%
	101024510	Promotion of drought Escaping ,Fruits and Vegetables	1,000,000	-	1,000,000	964,910	35,090	96%
	101034510	Seedling Support Initiative	1,000,000	4,000,000	5,000,000	4,464,552	535,448	89%
	101044510	Fertilizer Support Initiative	1,500,000	-	1,500,000	1,452,200	47,800	97%
	101054510	Conservation Agriculture	-	15,602,837	15,602,837	650,000	14,952,837	4%
	101074510	Policy management , public mobilization and participation	1,600,000	-	1,600,000	1,575,900	24,100	98%
<b>102003000</b>			<b>-</b>	<b>10,119,996</b>	<b>10,119,996</b>	<b>-</b>	<b>10,119,996</b>	<b>-</b>
	102014510	Agricultural Produce Warehousing	-	10,119,996	10,119,996	-	10,119,996	-
<b>103003000</b>			<b>236,421,783</b>	<b>14,100,000</b>	<b>250,521,783</b>	<b>56,774,883</b>	<b>193,746,900</b>	<b>23%</b>
	103014510	Use of goods and services	39,200,000	9,100,000	48,300,000	41,039,384	7,260,616	85%
	103024510	Finance Services	3,500,000	5,000,000	8,500,000	4,872,314	3,627,686	57%
	103034510	Agriculture Sector Extension Management	193,721,783	-	193,721,783	10,863,185	182,858,598	6%
<b>104003000</b>			<b>11,000,000</b>	<b>-</b>	<b>11,000,000</b>	<b>10,979,668</b>	<b>20,332</b>	<b>100%</b>
	104024510	Livestock Production and Management	5,600,000	-	5,600,000	5,597,800	2,200	100%
	104034510	Livestock Product Value Addition and Marketing	5,400,000	-	5,400,000	5,381,868	18,132	100%
<b>106003000</b>			<b>2,300,000</b>	<b>-</b>	<b>2,300,000</b>	<b>2,240,600</b>	<b>59,400</b>	<b>97%</b>



**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2024**

	106014510	Report Writing	2,300,000	-	2,300,000	2,240,600	59,400	97%
<b>107003000</b>			<b>3,000,000</b>	-	<b>3,000,000</b>	<b>2,998,566</b>	<b>1,434</b>	<b>100%</b>
	107054510	Disease Surveillance	3,000,000	-	3,000,000	2,998,566	1,434	100%
<b>108003000</b>			<b>7,500,000</b>	-	<b>7,500,000</b>	<b>6,791,027</b>	<b>708,973</b>	<b>91%</b>
	108024510	Slaughter House Development Initiative	7,500,000	-	7,500,000	6,791,027	708,973	91%
<b>110003000</b>			<b>5,000,000</b>	-	<b>5,000,000</b>	<b>4,989,575</b>	<b>10,425</b>	<b>100%</b>
	110014510	Fish Pond Farming	5,000,000	-	5,000,000	4,989,575	10,425	100%
<b>111003000</b>			<b>20,990,000</b>	-	<b>20,990,000</b>	<b>15,519,874</b>	<b>5,470,126</b>	<b>74%</b>
	111014510	Water Reservoirs Development	20,990,000	-	20,990,000	15,519,874	5,470,126	74%
<b>112003000</b>			<b>27,500,000</b>	-	<b>27,500,000</b>	<b>18,972,812</b>	<b>8,527,188</b>	<b>69%</b>
	112014510	Survey Equipment	14,000,000	-	14,000,000	12,394,182	1,605,818	89%
	112024510	County Spatial plan preparation	5,000,000	1,055,360	6,055,360	4,916,090	1,139,270	81%
	112034510	SP3 Strategic project monitoring and intervention	2,000,000	- 1,055,360	944,640	944,640	-	100%
	112044510	SP4 policy management ,public mobilization and participation	6,500,000	-	6,500,000	717,900	5,782,100	11%
<b>113003000</b>			<b>21,000,000</b>	-	<b>21,000,000</b>	<b>1,964,132</b>	<b>19,035,868</b>	<b>9%</b>
	113014510	Housing improvement	-	-	-	-	-	-
	113024510	Housing policy development	21,000,000	-	21,000,000	1,964,132	19,035,868	9%
<b>114003000</b>			<b>3,500,000</b>	-	<b>3,500,000</b>	<b>960,670</b>	<b>2,539,330</b>	<b>27%</b>
	114044510		3,500,000	-	3,500,000	960,670	2,539,330	27%
<b>115003000</b>			<b>344,919,610</b>	-	<b>344,919,610</b>	<b>189,235,407</b>	<b>155,684,203</b>	<b>55%</b>
	115014510	Road network development	279,919,610	- 5,300,000	274,619,610	162,824,797	111,794,813	59%
	115034510	Road Network Maintenance	10,000,000	5,300,000	15,300,000	153,679	15,146,321	1%
	115044510	Heavy Equipment Maintenance	10,000,000	-	10,000,000	7,440,460	2,559,540	74%
	115054510	Mechanization Services	30,000,000	-	30,000,000	13,908,400	16,091,600	46%



**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
**Annual Reports and Financial Statements**  
**For the year ended June 30, 2024**

	115094510		15,000,000	-	15,000,000	4,908,071	10,091,929	33%
<b>117003000</b>			-	<b>50,000,000</b>	<b>50,000,000</b>	-	<b>50,000,000</b>	-
	117044510	Strategic Food Security Service	-	50,000,000	50,000,000	-	50,000,000	-
<b>118003000</b>			<b>32,000,000</b>	<b>10,000,000</b>	<b>42,000,000</b>	<b>32,864,192</b>	<b>9,135,808</b>	<b>78%</b>
	118014510	County renewable/Green energy services	32,000,000	10,000,000	42,000,000	32,864,192	9,135,808	78%
<b>301003000</b>			<b>6,150,000</b>	-	<b>5,500,000</b>	<b>5,042,528</b>	<b>457,472</b>	<b>92%</b>
	301014510	Use of goods and services	4,350,000	-	4,350,000	3,899,529	450,471	90%
	301044510	Policy Implementation	1,800,000	650,000	1,150,000	1,143,000	7,001	99%
<b>302003000</b>			<b>8,800,000</b>	-	<b>8,800,000</b>	<b>6,968,340</b>	<b>1,831,660</b>	<b>79%</b>
	302024510	Co-operative Revolving fund	6,500,000	-	6,500,000	5,114,140	1,385,860	79%
	302034510	Research and Development	2,300,000	-	2,300,000	1,854,200	445,800	81%
<b>304003000</b>			<b>379,250,000</b>	<b>650,000</b>	<b>379,900,000</b>	<b>83,511,374</b>	<b>296,388,626</b>	<b>22%</b>
	304014510	Trade promotion services	19,850,000	3,000,000	22,850,000	5,298,742	17,551,258	23%
	304024510	Enterprise development fund	1,400,000	650,000	2,050,000	1,301,200	748,800	63%
	304054510	Investment Promotion and County Branding	356,500,000	3,000,000	353,500,000	76,911,432	276,588,568	22%
	304064510	Informal Sector Development	1,500,000	-	1,500,000	-	1,500,000	-
<b>305003000</b>			<b>1,600,000</b>	-	<b>1,600,000</b>	<b>1,513,885</b>	<b>86,115</b>	<b>95%</b>
	305014510	Tourism promotion initiatives	1,600,000	-	1,600,000	1,513,885	86,115	95%
<b>401003000</b>			<b>991,858,500</b>	-	<b>991,858,500</b>	<b>563,379,797</b>	<b>428,478,704</b>	<b>57%</b>
	401014510	Health infrastructure development initiative	209,250,000	-	209,250,000	179,095,286	30,154,714	86%
	401034510	Emergency response services	150,000,000	-	150,000,000	63,218,600	86,781,400	42%



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	401064510	Emergency Referral and Rehabilitative Services	632,608,500	-	632,608,500	321,065,911	311,542,589	51%
<b>402003000</b>			<b>54,832,080</b>	<b>-</b>	<b>54,832,080</b>	<b>45,167,740</b>	<b>9,664,340</b>	<b>82%</b>
	402014510	Use of goods and services	10,000,000	-	10,000,000	9,979,033	20,967	100%
	402024510	Human Resource for Health Management and development	25,000,000	-	25,000,000	18,496,618	6,503,382	74%
	402034510	Standards and Quality Assurance	10,000,000	-	10,000,000	8,038,670	1,961,330	80%
	402044510	Health leadership and governance	5,832,080	-	5,832,080	5,681,919	150,161	97%
	402054510	Health policy, governance, planning and financing	2,000,000	-	2,000,000	1,986,150	13,850	99%
	402064510	Health information standards and quality assurance	2,000,000	-	2,000,000	985,350	1,014,650	49%
<b>405003000</b>			<b>45,350,000</b>	<b>-</b>	<b>35,350,000</b>	<b>33,075,808</b>	<b>2,274,192</b>	<b>94%</b>
	405014510	Family Planning, maternal, and child health services	2,000,000	-	2,000,000	1,957,550	42,450	98%
	405024510	Non-communicable diseases control and prevention	2,000,000	-	2,000,000	1,561,650	438,350	78%
	405034510	Public health promotion and nutrition services	9,350,000	-	9,350,000	9,298,391	51,609	99%
	405044510	Community health Strategy, Advocacy and surveillance	12,000,000	-	12,000,000	10,527,692	1,472,308	88%
	405054510	TB/HIV/AIDS prevention and control	14,000,000	-	4,000,000	3,843,025	156,975	96%
	405064510	Social Health Insurance Scheme	6,000,000	-	6,000,000	5,887,500	112,500	98%
<b>501003000</b>			<b>75,000,000</b>	<b>-</b>	<b>75,000,000</b>	<b>75,000,000</b>	<b>-</b>	<b>100%</b>



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	501034510	County Bursary Fund	75,000,000	-	75,000,000	75,000,000	-	100%
<b>502003000</b>			<b>9,110,000</b>	<b>-</b>	<b>9,110,000</b>	<b>9,067,800</b>	<b>42,200</b>	<b>100%</b>
	502014510	Use of goods and services	4,110,000	-	4,110,000	4,100,000	10,000	100%
	502024510	Headquarter Services	3,000,000	500,000	3,500,000	3,490,900	9,100	100%
	502044510		2,000,000	- 500,000	1,500,000	1,476,900	23,100	98%
<b>505003000</b>			<b>4,000,000</b>	<b>- 600,000</b>	<b>3,400,000</b>	<b>3,102,680</b>	<b>297,320</b>	<b>91%</b>
	505014510	ICT infrastructure improvement	4,000,000	- 600,000	3,400,000	3,102,680	297,320	91%
<b>506003000</b>			<b>41,800,000</b>	<b>- 500,000</b>	<b>41,300,000</b>	<b>4,740,579</b>	<b>36,559,421</b>	<b>11%</b>
	506014510	ECDE Infrastructure Improvement	39,800,000	- 500,000	39,300,000	2,805,979	36,494,021	7%
	506034510	ECDE Teacher Services	2,000,000	-	2,000,000	1,934,600	65,400	97%
<b>511003000</b>			<b>40,000,000</b>	<b>500,000</b>	<b>40,500,000</b>	<b>24,010,882</b>	<b>16,489,118</b>	<b>59%</b>
	511014510	Vocational Education and Training	40,000,000	-	40,000,000	23,529,169	16,470,831	59%
	511044510	Education Empowerment	-	500,000	500,000	481,713	18,287	96%
<b>701003000</b>			<b>3,229,605,793</b>	<b>-</b>	<b>3,229,605,793</b>	<b>3,087,390,497</b>	<b>142,215,296</b>	<b>96%</b>
	701034510	County Administration-Laikipia East	1,800,000	-	1,800,000	1,546,569	253,431	86%
	701044510	County Administration-Laikipia West	400,000	-	400,000	316,324	83,676	79%
	701054510	County Administration-Laikipia North	450,000	-	450,000	369,696	80,304	82%
	701064510	Compensation to Employees	3,226,955,793	-	3,226,955,793	3,085,157,907	141,797,886	96%
<b>702003000</b>			<b>17,200,000</b>	<b>-</b>	<b>17,200,000</b>	<b>14,912,826</b>	<b>2,287,174</b>	<b>87%</b>
	702054510	Public participation	2,400,000	-	2,400,000	2,397,300	2,700	100%
	702064510	Decentralized Services	13,000,000	-	13,000,000	10,875,426	2,124,574	84%
	702074510		800,000	-	800,000	640,100	159,900	80%
	702084510	County services delivery and result	1,000,000	-	1,000,000	1,000,000	-	100%



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		reporting						
<b>705003000</b>			<b>7,900,000</b>	<b>-</b>	<b>7,900,000</b>	<b>5,022,998</b>	<b>2,877,002</b>	<b>64%</b>
	705014510	Compensation to employees	3,000,000	-	3,000,000	2,965,924	34,076	99%
	705024510	Current grants to Other levels of Government- CPSB	3,400,000	300,000	3,700,000	1,370,974	2,329,026	37%
	705034510	Enforcement And Disaster Management	1,100,000	- 300,000	800,000	599,000	201,000	75%
	705044510	Alcohol Control Committee	400,000	-	400,000	87,100	312,900	22%
<b>706003000</b>			<b>36,000,000</b>	<b>-</b>	<b>36,000,000</b>	<b>36,000,000</b>	<b>-</b>	<b>100%</b>
	706044510	Revenue collection services	36,000,000	-	36,000,000	36,000,000	-	100%
<b>707003000</b>			<b>119,454,500</b>	<b>109,083,799</b>	<b>228,538,299</b>	<b>83,677,427</b>	<b>144,860,872</b>	<b>37%</b>
	707044510	Revenue management services	43,900,000	-	43,900,000	43,900,000	-	100%
	707064510	County Treasury Administrative Services	20,000,000	119,083,799	139,083,799	15,177,791	123,906,008	11%
	707074510	Laikipia County Emergency Fund	55,054,500	- 10,000,000	45,054,500	24,128,856	20,925,644	54%
	707084510	Financial Automation Services	500,000	-	500,000	470,780	29,220	94%
<b>708003000</b>			<b>35,450,000</b>	<b>24,500,000</b>	<b>59,950,000</b>	<b>55,837,794</b>	<b>4,112,206</b>	<b>93%</b>
	708014510	Economic planning and development services	29,500,000	24,500,000	54,000,000	51,233,874	2,766,126	95%
	708024510	Legal Services	4,900,000	-	4,900,000	4,313,660	586,340	88%
	708034510		1,050,000	-	1,050,000	290,260	759,740	28%
<b>709003000</b>			<b>508,215,334</b>	<b>44,981,123</b>	<b>553,196,457</b>	<b>531,502,480</b>	<b>21,693,977</b>	<b>96%</b>
	709014510	Generation administration and support services	508,215,334	44,981,123	553,196,457	531,502,480	21,693,977	96%
<b>722003000</b>			<b>18,000,000</b>	<b>-</b>	<b>18,000,000</b>	<b>17,631,630</b>	<b>368,370</b>	<b>98%</b>
	722024510	County Public Service Board	16,000,000	-	16,000,000	15,669,380	330,620	98%
	722034510	Information and	2,000,000	-	2,000,000	1,962,250	37,750	98%



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		Records management						
<b>723003000</b>			<b>6,000,000</b>	<b>-</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>-</b>	<b>100%</b>
			<b>4,000,000</b>					
	723024510	Urban Facilities Management Services	6,000,000	-	2,000,000	2,000,000	-	100%
			4,000,000					
<b>725003000</b>			<b>20,500,000</b>	<b>500,000</b>	<b>21,000,000</b>	<b>19,292,240</b>	<b>1,707,760</b>	<b>92%</b>
	725014510	County Treasury Accounting and Reporting Services	3,900,000	-	3,900,000	3,624,924	275,076	93%
	725024510		3,600,000	-	3,600,000	3,089,580	510,420	86%
	725034510	Internal Audit Services	5,000,000	-	5,000,000	4,685,482	314,518	94%
	725044510	Budget Management	8,000,000	500,000	8,500,000	7,892,254	607,746	93%
<b>726003000</b>			<b>19,990,000</b>	<b>-</b>	<b>19,990,000</b>	<b>18,487,419</b>	<b>1,502,581</b>	<b>92%</b>
	726014510	Integrated Planning Services	2,200,000	-	1,700,000	1,191,150	508,850	70%
			500,000					
	726024510	Participatory Budgeting support services	4,550,000	400,000	4,950,000	4,549,981	400,019	92%
	726034510	Research Statistics and Documentation services	2,250,000	100,000	2,350,000	1,756,288	593,712	75%
	726064510	Strategic Partnership and Collaboration	10,990,000	-	10,990,000	10,990,000	-	100%
<b>901003000</b>			<b>6,100,000</b>	<b>7,400,000</b>	<b>13,500,000</b>	<b>10,015,678</b>	<b>3,484,322</b>	<b>74%</b>
	901014510	Use of goods and services	6,100,000	7,400,000	13,500,000	10,015,678	3,484,322	74%
<b>902003000</b>			<b>18,600,000</b>	<b>200,000</b>	<b>18,800,000</b>	<b>18,581,695</b>	<b>218,305</b>	<b>99%</b>
	902034510	Talent identification Programme	8,000,000	-	-	-	-	-
			8,000,000					
	902044510	Youth mainstreaming initiative	500,000	500,000	1,000,000	976,897	23,103	98%
	902054510	Sports promotion services	2,500,000	15,200,000	17,700,000	17,604,798	95,202	99%
	902064510	SP6 Sports Facility Improvement	7,600,000	-	100,000	-	100,000	-
			7,500,000					
<b>903003000</b>			<b>6,600,000</b>	<b>500,000</b>	<b>7,100,000</b>	<b>6,045,500</b>	<b>1,054,500</b>	<b>85%</b>
	903014510	Cultural events promotion services	5,100,000	2,000,000	7,100,000	6,045,500	1,054,500	85%



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	903034510	Social services infrastructure	1,500,000	(1,500,000)	-	-	-	-
<b>904003000</b>			<b>6,900,000</b>	<b>(100,000)</b>	<b>6,800,000</b>	<b>3,226,449</b>	<b>3,573,552</b>	<b>47%</b>
	904014510	Children institutions support program (CEDC)	6,900,000	(100,000)	6,800,000	3,226,449	3,573,552	47%
<b>1001003000</b>			<b>15,300,000</b>	<b>1,020,000)</b>	<b>14,280,000</b>	<b>9,651,198</b>	<b>4,628,802</b>	<b>68%</b>
	1001024510	Water supply projects	15,300,000	1,020,000)	14,280,000	9,651,198	4,628,802	68%
<b>1003003000</b>			<b>22,000,000</b>	<b>5,000,000</b>	<b>27,000,000</b>	<b>26,137,816</b>	<b>1,381,305</b>	<b>97%</b>
	1003014510	Goods and services	22,000,000	5,000,000	27,000,000	26,137,816	1,381,305	97%
<b>1006003000</b>			<b>178,670,868</b>	<b>149,520,000</b>	<b>328,190,868</b>	<b>106,547,228</b>	<b>221,643,640</b>	<b>32%</b>
	1006014510	Solid Waste Management	21,300,000	2,020,000	23,320,000	11,804,438	11,515,562	51%
	1006024510	Human-Wildlife Conflict Prevention	500,000	(500,000)	-	-	-	-
	1006044510	Climate Change Adaptation & Mitigation	156,370,868	148,500,000	304,870,868	94,742,790	210,128,078	31%
	1006054510	Integrated Range Land Development	500,000	(500,000)	-	-	-	-
		<b>Grand Total</b>	<b>6,650,868,468</b>	<b>429,787,755</b>	<b>7,080,656,223</b>	<b>5,260,341,257</b>	<b>1,820,834,087</b>	<b>74%</b>



#### **14. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

##### **A. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for;

- i) Receivables that include imprests and salary advances and
- ii) Payables that include deposits and retentions.

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

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

##### **B. REPORTING ENTITY**

The financial statements are for the Laikipia County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

##### **C. RECOGNITION OF RECEIPTS AND PAYMENTS**

###### **i) Recognition of receipts**

The County Executive recognises all receipts from the various sources when the event occurs, and the related cash has actually been received into County Executive CBK operation accounts.

###### **a) Transfers from the County Revenue Fund (CRF)**

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

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**ii) Recognition of payments**

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

**a) Compensation of employees**

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

**b) Use of goods and services**

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

**c) Interest on borrowing**

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

**d) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County Executive financial statements.

**e) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.



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**D. IN-KIND CONTRIBUTIONS**

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

**i) Third Party Payments**

This relates to payments done directly to supplier on behalf of the county Executive s such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive are detailed in the other important disclosures to this financial statement.

**E. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents comprise cash in 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 at the end of the financial year. Balances in commercial banks and unbanked revenue at the end of the financial year do not form part of cash and cash equivalent but they are included as disclosures.

**i) Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs 6,589,583 compared to Kshs 9,540,250 in prior period as indicated on note 11.

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**F. 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 are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy.

**G. ACCOUNTS PAYABLE**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in other important disclosures and further annexed to the financial statements.

**H. 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 County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

**I. PENDING BILLS**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods, works and 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 Executive at the end of the year.

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.



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**J. CONTINGENT LIABILITIES**

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

- i. A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- ii. A present obligation that arises from past events but is not recognised because:
  - a) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - b) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, letters of comfort/support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in other important disclosures to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note 5 (under other important disclosures) and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

**Contingent Assets**

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

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**K. 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 Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 14<sup>th</sup> July 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 as required by law. Further, the supplementary budget was approved by the county Assembly on 3<sup>rd</sup> January 2024.

**L. COMPARATIVE FIGURES**

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

**M. SUBSEQUENT EVENTS**

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

**N. ERRORS**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by:

- i. restating the comparative amounts for prior period(s) presented in which the error occurred; or
- ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**O. RELATED PARTY TRANSACTIONS**

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.



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**15. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM THE CRF**

Description	2023-2024	2022-2023
	Kshs	Kshs
Total Exchequer Transfers for quarter 1	1,091,787,228	783,412,853
Total Exchequer Transfers for quarter 2	985,527,734	1,196,424,142
Total Exchequer Transfers for quarter 3	1,307,869,142	1,163,026,289
Total Exchequer Transfers for quarter 4	1,977,875,643	2,724,087,343
<b>TOTAL</b>	<b>5,363,059,747</b>	<b>5,866,950,627</b>

The total budget for exchequer transfers for FY 2023/24 was Kshs 7,053,349,077 (as passed in the supplementary budget). The significant decrease in exchequer transfer as compared to comparative FY 2022/23 is attributed to non-disbursement equitable share amounting to Kshs 428,659,722 and conditional grants amounting to Kshs 629,802,964 as well as non-realisation of own Source Revenue amounting to Kshs 684,650,473

**2. MISCELLANEOUS RECEIPTS**

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfer from Deposit Account	-	12,000,000
	-	-
<b>Total</b>	<b>-</b>	<b>12,000,000</b>

The miscellaneous transfer in the FY 2022/23 relates to KDSP projects counterpart funding

**3. COMPENSATION OF EMPLOYEES**

Description	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	(2,458,082,103)	(2,897,915,125)
Basic wages of temporary employees	(159,312,438)	(398,192,254)
Personal allowances paid as part of salary	(1,375,000)	(945,810)
Pension and social security contributions	(330,331,553)	(239,836,264)
<b>TOTAL</b>	<b>(2,949,101,094)</b>	<b>(3,536,889,453)</b>

The decrease in compensation of Employees for the FY 2023/24 as compared to a comparative FY 2022/23 was due to non-payment of June 2024 salary by the close of financial year FY 2023/24 attributed to the undisbursed June 2024 Equitable share

**4. USE OF GOODS AND SERVICES**

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	(38,114,512)	(69,150,213)
Communication, supplies and services	(2,816,050)	(8,979,314)
Domestic travel and subsistence	(111,838,724)	(157,917,610)
Foreign travel and subsistence	(7,771,412)	(14,230,439)
Printing, advertising and information supplies & services	(9,991,572)	(13,286,018)
Rentals of produced assets	(20,555,412)	(73,283,786)
Training expenses	(7,605,642)	(11,044,967)
Hospitality supplies and services	(41,661,123)	(58,718,999)
Insurance costs	(142,577,257)	(265,863,522)
Specialized materials and services	(63,260,547)	(434,898,253)



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Office and general supplies and services	(36,284,238)	(100,030,593)
Other operating expenses	(83,371,491)	(83,307,172)
Routine maintenance – other assets	(5,156,700)	(12,306,812)
Routine maintenance – vehicles and other transport equipment	(21,096,873)	(21,060,236)
Fuel, oils and lubricants	(42,652,059)	(77,704,544)
<b>TOTAL</b>	<b>(634,753,611)</b>	<b>(1,401,782,478)</b>

*The decrease of expenditures for use of goods and services as compared to FY 2022/23 was due to non-disbursement of equitable share and conditional grants as well as non-realisation of Own Source Revenue*

**5. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2023-2024	2022-2023
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	(634,357,322)	(83,768,104)
Laikipia County Assembly	-	-
Laikipia County Revenue Board	(79,900,000)	(66,600,000)
Laikipia County Development Authority	(10,990,000)	(3,500,000)
Laikipia County Health Institutions	(15,751,772)	(19,668,216)
Laikipia County VTCs	(18,378,100)	(22,845,150)
Nanyuki Municipality Board	(7,000,000)	-
Rumuruti Municipality Board	(9,839,914)	(6,983,144)
Laikipia County-Co-operative Fund	-	-
Laikipia County Leasing Fund	(83,457,072)	(25,780,678)
Laikipia County Enterprise Fund	-	-
Laikipia County Car and Mortgage Fund	(45,000,000)	-
<b>TOTAL</b>	<b>(904,674,180)</b>	<b>(229,145,292)</b>

*The increase of expenditures for Transfers to other Government Entities as compared to FY 2022/23 was due to re-categorization of FIF expenditures categories to Current Grants to Government Agencies and other Levels of Government i.e., Compensation of employees and use of goods & services.*

**6. OTHER GRANTS AND TRANSFERS**

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfer to Bursary Fund Account	(75,621,900)	(50,546,510)
Emergency Relief and Refugee Assistance	(150,000)	-
<b>TOTAL</b>	<b>(75,771,900)</b>	<b>(50,546,510)</b>

*The increase in other grants and payments as compared to FY 2022/23 was due to increase in budgetary allocation to Bursary Fund.*

**7. ACQUISITION OF ASSETS**

Description	2023-2024	2022-2023
	Kshs	Kshs
Construction of Buildings	(160,107,495)	(137,751,136)
Refurbishment of Buildings	(26,761,425)	(33,841,620)
Construction of Roads	(220,739,429)	(171,009,566)
Construction and Civil Works	(134,465,172)	(111,827,798)
Purchase of Vehicles and Other Transport Equipment	(25,665,220)	(15,400,000)
Overhaul of Vehicles and Other Transport Equipment	(5,363,720)	(2,504,312)



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Overhaul and Refurbishment of Construction and Civil Works	(15,702,252)	(10,868,280)
Purchase of Household Furniture and Institutional Equipment	-	(5,936,950)
Purchase of Office Furniture and General Equipment	(21,942,607)	(19,958,436)
Purchase of Specialised Plant, Equipment and Machinery	(45,244,996)	(69,161,177)
Purchase of Certified Seeds, Breeding Stock and Live Animals	(9,277,710)	(6,978,607)
Research, Studies, Project Preparation, Design & Supervision	(6,241,590)	-
Rehabilitation of Civil Works	-	(35,101,564)
<b>TOTAL</b>	<b>(671,511,615)</b>	<b>(620,339,446)</b>

**8. OTHER PAYMENTS**

Description	2023-2024	2022-2023
	Kshs	Kshs
Emergency Fund	(24,528,856)	(32,982,996)
<b>Total</b>	<b>(24,528,856)</b>	<b>(32,982,996)</b>

*The intent of the Emergency fund is to cater for urgent and unforeseen events for which there is no specific legislative authority or budgetary allocation such as in mitigation of effects of epidemics, catastrophes, drought, fire & floods & Security matters.*

**9. CASH AND BANK BALANCES**  
**BANK BALANCES**

Name of Bank & Account No.	Account Number	Recurrent/ Development	2023-2024	2022-2023
Central Bank of Kenya Accounts			Kshs	Kshs
Laikipia County Urban Institution Grant Account	100414235	Development	-	-
Laikipia County Development Account	1000171162	Development	157,950	105,033
Laikipia County Recurrent Account	1000171208	Recurrent	726	18,971
Laikipia County Deposit Account	1000285834	Development	6,589,583	9,540,250
Laikipia County Roads Maintenance Levy Fund Account	1000285842	Development	66,862	66,862
Laikipia County Health Services Account -	1000285858	Development	16,290	35,115
Laikipia County Ideas-Led Account	1000363312	Recurrent/ Development	-	10,119,996
Laikipia County Kenya Climate Smart Agriculture Project Account	1000367717	Recurrent/ Development	-	4,870,868
Laikipia County Village Polytechnic Project	1000368896	Recurrent/ Development	26,097	26,097
Laikipia County Agricultural Sector Development Support Program Account	1000372087	Development	-	2,400,000
Laikipia County Kenya Urban Support Program	1000372141	Development	-	2,339,915
Laikipia County Health FIF Account	1000392959	Recurrent	523	42,544
Laikipia County Kenya Devolution Support Program	1000418451	Development	3,043	286,323
Laikipia County Kenya Devolution Support Program	1000427728	Recurrent	286,323	3,043
Laikipia County Emergency Fund	1000451181	Recurrent/	14,985,452	71,692

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		Development		
Laikipia County Climate Change Fund – 1000546786	1000546786	Development	104,769,740	7,087,150
Laikipia County Primary Health Care	1000574046	Recurrent	212,630	84
Laikipia County Industrial Park acc	1000744707	Development	-	-
Laikipia County Food System Resilience	1000737767	Development	9,500,000	-
<b>TOTAL</b>			<b>136,615,218</b>	<b>37,013,942</b>

**10. OUTSTANDING IMPRESTS**

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**11. DEPOSITS AND RETENTION**

Description	2023-2024	2022-2023
	Kshs	Kshs
Deposits and Retentions	(6,589,583)	(9,540,250)
<b>Total</b>	<b>(6,589,583)</b>	<b>(9,540,250)</b>

*These are monies held for third parties*

**12. FUND BALANCE BROUGHT FORWARD**

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank accounts	37,013,942	157,361,779
Accounts Payables	(9,540,250)	(137,112,022)
<b>Total</b>	<b>27,473,693</b>	<b>20,249,757</b>

*The note shows the balances brought forward from the previous period.*

**13. PRIOR YEAR ADJUSTMENTS**

Description of the error	2023-2024	2022-2023
	Kshs	Kshs
Adjustments on bank account balances	(166,548)	(40,517)
<b>Total</b>	<b>(166,548)</b>	<b>(40,517)</b>

*The Kshs 166,548 prior year adjustment under bank balances relates to (Kshs 42,544 for Laikipia County Health FIF A/c Kshs 18,971 for Recurrent A/c and Kshs 105,033 for Development A/c) that at the close of FY 2022/23 were listed as bank balances but were returned to CRF in the FY 2023/24*

**13 A. PRIOR YEAR ADJUSTMENTS FY 2023/24**

Description of the error	Balance B/F FY 2022-2023 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance B/F FY 2022-2023
Bank Account Balances	37,013,942	(166,548)	36,847,394
<b>Total</b>	<b>37,013,942</b>	<b>(166,548)</b>	<b>36,847,394</b>

*This further explains the prior adjustments for FY 2022/23 whereby there were returns to CRF of Kshs 166,548 in the current FY 2023/24*



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**14. INCREASE/ (DECREASE) IN OUTSTANDING IMPRESTS**

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Account Receivables as at 1st July 2023 - A	-	-
Closing Account Receivables as at 30th June 2024 - B	-	-
<b>Increase)/ Decrease in Receivables C = B – A</b>	<b>-</b>	<b>-</b>

*The note shows the changes receivables during the periods.*

**15. INCREASE/ (DECREASE) IN DEPOSITS AND RETENTION**

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Account Payables as at 1st July 2023 - A	9,540,250	137,112,022
Closing Account Payables as at 30th June 2024 - B	6,589,583	9,540,250
<b>Increase/ (Decrease) in payables C = B – A</b>	<b>(2,950,667)</b>	<b>(127,571,772)</b>

*The note shows the changes payables during the periods*

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**16. OTHER IMPORTANT DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLES (SEE ANNEX 2)**

Description	**Balance B/F for FY 2022/2023	Additions During the FY 2023/24	Paid during the FY 2023/24	Adjustment during the FY 2023/24	Balance C/F in the FY 2023/24
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings	242,702,799	26,361,136	55,312,753	165,438	213,916,620
Construction of civil works	540,027,040	139,998,704	72,453,928	-	607,571,816
Supply of goods	919,607,720	39,199,417	149,831,306	(345,509,917)	463,465,914
Supply of services	316,580,132	225,885,952	178,656,966	36,845,195	400,654,313
<b>Total</b>	<b>2,018,917,691</b>	<b>431,445,210</b>	<b>456,254,953</b>	<b>(308,499,284)</b>	<b>1,685,608,663</b>

**\*\* The restatement of the Balance brought forward from FY 2022/23 is as a result of re-categorisation of the pending bills into more appropriate categories. The total of kshs 2,018,917,691 however remains unchanged**  
**An analysis of the pending accounts payables per department is provided under annex 2**

**1 A. Balance B/F Analysis per Department from FY 2022/2023**

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
County Administration	56,494,763	43,451,951	25,324,029	113,035,280	238,306,023
Finance and Economic Planning	4,859,134	23,916,639	7,414,223	83,119,478	119,309,474
Health and Medical Services	59,123,108	6,937,312	738,927,367	23,607,167	828,594,955
Agriculture, Livestock and Fisheries	1,458,917	5,893,016	15,061,551	455,400	22,868,884
Infrastructure, Roads and Public Works	-	216,321,955	32,256,315	60,826,249	309,404,519
Education and Sport	71,362,407	8,914,009	27,754,924	6,847,986	114,879,326
Trade, Tourism and Cooperative	49,404,469	-	-	9,361,048	58,765,517
Gender and Social Services	-	-	-	-	-
Water, Environment and Natural Resources	-	234,592,158	72,869,311	19,327,523	326,788,992
<b>Total</b>	<b>242,702,799</b>	<b>540,027,040</b>	<b>919,607,720</b>	<b>316,580,132</b>	<b>2,018,917,691</b>

**1 B. Analysis of Additional Pending Bills per Department for FY 2023/2024**

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
County Administration	2,343,954	7,588,633	12,409,770	218,800,277	241,142,634
Finance and Economic Planning	-	-	1,253,800	3,278,595	4,532,395
Health and Medical Services	-	-	-	-	-
Agriculture, Livestock and Fisheries	-	-	927,755	-	927,755
Infrastructure, Roads and Public Works	2,767,957	126,043,702	15,422,000	-	144,233,659
Education and Sport	-	-	1,626,742	-	1,626,742
Trade, Tourism and Cooperative	21,249,225	-	-	808,000	22,057,225
Gender and Social Services	-	-	7,559,350	2,999,080	10,558,430
Water, Environment and Natural Resources	-	6,366,369	-	-	6,366,369
<b>Total</b>	<b>26,361,136</b>	<b>139,998,704</b>	<b>39,199,417</b>	<b>225,885,952</b>	<b>431,445,210</b>



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**1 C. Analysis of Paid Pending Bills per Department for FY 2023/2024**

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
County Administration	15,370,023	11,083,237	8,162,521	148,442,573	183,058,354
Finance and Economic Planning	2,174,571	11,700,520	567,683	24,317,496	38,760,270
Health and Medical Services	7,597,142	-	128,055,798	790,103	136,443,043
Agriculture, Livestock and Fisheries	1,267,485	-	6,365,200	120,000	7,752,685
Infrastructure, Roads and Public Works	-	23,887,249	-	4,595,794	28,483,043
Education and Sport	17,044,097	3,803,877	4,406,320	391,000	25,645,294
Trade, Tourism and Cooperative	11,859,435	-	-	-	11,859,435
Gender and Social Services	-	-	-	-	-
Water, Environment and Natural Resources	-	21,979,045	2,273,784	-	24,252,829
<b>Total</b>	<b>55,312,753</b>	<b>72,453,928</b>	<b>149,831,306</b>	<b>178,656,966</b>	<b>456,254,953</b>

**1 D. Analysis of Adjustment of Pending Bills per Department for Annual FY 2023/2024**

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
County Administration	-	-	-	54,659,695	54,659,695
Finance and Economic Planning	-	-	(313,000)	(13,997,370)	(14,310,370)
Health and Medical Services	165,438	-	(339,636,117)	(3,817,130)	(343,287,809)
Education and Sport	-	-	(5,266,500)	-	(5,266,500)
Water, Environment and Natural Resources	-	-	(294,300)	-	(294,300)
<b>Total</b>	<b>165,438</b>	<b>-</b>	<b>(345,509,917)</b>	<b>36,845,195</b>	<b>(308,499,284)</b>

**1 E. Analysis of Balance C/F per Department for FY 2023/2024**

Department	Construction of Building	Construction of Civil Works	Supply of Goods	Supply of Services	Departmental Totals
County Administration	43,468,694	39,957,347	29,571,278	238,052,680	351,049,999
Finance and Economic Planning	2,684,563	12,216,119	7,787,340	48,083,207	70,771,229
Health and Medical Services	51,691,404	6,937,312	271,235,452	18,999,934	348,864,102
Agriculture, Livestock and Fisheries	191,432	5,893,016	9,624,106	335,400	16,043,954
Infrastructure, Roads and Public Works	2,767,957	318,478,408	47,678,315	56,230,455	425,155,136
Education and Sport	54,318,310	5,110,132	19,708,846	6,456,986	85,594,274
Trade, Tourism and Cooperative	58,794,259	-	-	10,169,048	68,963,306
Gender and Social Services	-	-	7,559,350	2,999,080	10,558,430
Water, Environment and Natural Resources	-	218,979,482	70,301,227	19,327,523	308,608,232
<b>Total</b>	<b>213,916,619</b>	<b>607,571,816</b>	<b>463,465,914</b>	<b>400,654,312</b>	<b>1,685,608,662</b>



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**2. OTHER PENDING PAYABLES**

Description	Balance b/f FY 2022/2023	Additions for the period 2023/2024	Paid during the year 2023/2024	Balance c/f FY 2023/2024
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	121,435,851	356,694,500	336,337,742	141,792,609
Amounts due to third parties	105,055,570	289,862,275	-	394,917,845
<b>Total</b>	<b>226,491,421</b>	<b>646,556,775</b>	<b>336,337,742</b>	<b>536,710,454</b>

**2a. Payables to county entities**

Description	Balance b/f FY 2022/2023	Allocations F/Y 2023/2024	Transfers in F/Y 2023/2024	Balance F/Y 2023/2024
	Kshs	Kshs	Kshs	Kshs
Laikipia County Revenue Board	20,244,787	79,900,000	79,900,000	20,244,787
Laikipia County Development Authority	12,140,000	10,990,000	10,990,000	12,140,000
Laikipia county Car & mortgage Fund	7,500,000	45,000,000	45,000,000	7,500,000
Laikipia county Enterprise Fund	6,582,538	750,000	-	7,332,538
Laikipia county bursary Fund	25,000,000	75,000,000	75,621,900	24,378,100
Laikipia county Emergency fund	20,981,029	45,054,500	24,528,856	41,506,673
Laikipia County Co-operative Fund	500,000	500,000	-	1,000,000
Laikipia County Economic Stimulus Fund	42,450,000	-	-	42,450,000
Laikipia County leasing fund	3,653,258	85,000,000	83,457,072	5,196,186
Rumuruti Municipality	(17,615,761)	7,500,000	9,839,914	(19,955,675)
Nanyuki Municipality	-	7,000,000	7,000,000	-
<b>Totals</b>	<b>121,435,851</b>	<b>356,694,500</b>	<b>336,337,742</b>	<b>141,792,609</b>

**2b payables to third parties**

Description	Balance b/f FY 2022/23	Additions F/Y 2023/24	Paid in F/Y 2023/24	Balance F/Y 2023/24
	Kshs	Kshs	Kshs	Kshs
LAPFUND defunct local authorities (interest levied)	19,524,324	-	-	19,524,324
Laptrust/CPF Interest Levied (Contingent Penalties)	17,636,283	-	-	17,636,283
LAPTRUST defunct local authorities (interest levied)	32,184,619	-	-	32,184,619
NSSF (outstanding contributions)	3,551,540	-	-	3,551,540
NSSF (interest levied & penalties)	32,158,804	-	-	32,158,804
May 2024 Salary Unison Sacco	-	19,596,853	-	19,596,853
June 2024 Salary	-	270,265,422	-	270,265,422
<b>Total</b>	<b>105,055,570</b>	<b>289,862,275</b>	<b>-</b>	<b>394,917,845</b>



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**3. RELATED PARTY DISCLOSURES**

**Related party transactions**

Description	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	107,064,972	85,026,139
<b>Total Key Management Compensation</b>	<b>107,064,972</b>	<b>85,026,139</b>
<b>Transfers to related parties</b>		
Transfers to other County Government Entities	943,812,578	102,863,822
Transfers to non-reporting entities (VTCs & hospitals)	34,129,872	42,513,366
<b>Total Transfers to related parties</b>	<b>977,942,450</b>	<b>145,377,188</b>
<b>Transfers from related parties</b>		
Transfers from the Exchequer	5,363,059,747	5,866,950,627
Transfer from Deposit Account	-	12,000,000
<b>Total Transfers from related parties</b>	<b>5,363,059,747</b>	<b>5,878,950,627</b>

**4. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES**

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

Entity	Date Established	Location	Accounting Officer responsible
Nanyuki Water and Sewerage Company Ltd	14/12/2005	Nanyuki	Eng. Kennedy Gitonga
Nyahururu Water and Sanitation Company Ltd	18/02/2002	Nyahururu	Benard Mwaura
Laikipia County Bursary Fund	19/06/2014	Nanyuki	John Mwangi
Laikipia County Enterprise Fund	19/06/2014	Nanyuki	Raphael Jomo
Laikipia County Co-operative Fund	6/1/2015	Nanyuki	Richard Murigu
Laikipia County Executive Car and Mortgage Fund	12/15/2014	Nanyuki	Daniel Ngumi
Laikipia County Development Authority	19/06/2014	Nanyuki	James Mugambi
Laikipia County Revenue Board	19/06/2014	Nanyuki	Elijah Kamunya
Laikipia County Public Service Board	19/06/2014	Nyahururu	Josphat Lodi Lekamario
Laikipia County Leasing Fund	14/06/2020	Nanyuki	Daniel Ngumi
Laikipia County Emergency Fund	14/06/2020	Nanyuki	Daniel Ngumi
Laikipia County Economic Stimulus Fund	27/10/2020	Nanyuki	Daniel Ngumi
Rumuruti Municipality Board	22/03/2023	Rumuruti	Jackson Kibocha
Nanyuki Municipality Board	27/08/2018	Nanyuki	Alexander Maina

**5. CONTINGENT LIABILITIES**

S/NO	Contingent liabilities	2023-2024	2022-2023
		Kshs	Kshs
1	NYERI ELRC NO.197 OF 2015	-	1,400,000
2	NANYUKI CMCC NO.54 OF 2017	-	1,902,662
3	HCC 1 of 2017	-	26,441,632
4	NANYUKI HCC NO.2 OF 2017	-	46,761,000

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5	NANYUKI CMCC NO.1 OF 2017	-	70,941,173
6	NYERI ELRC NO.250 OF 2018	-	5,423,855
7	NYERI ELC NO.35 OF 2018	-	500,000
8	NYAHURURU MISC NO.72 OF 2019	-	201,759
9	NYERI JR NO.2 OF 2019	-	760,615
10	NYAHURURU CMCC NO. 206/2019	-	69,140
11	NANYUKI CMCC NO.25 OF 2020	-	56,775
12	NANYUKI CMCC NO.32 OF 2020	-	141,000
13	CMCV 3 of 2020	-	3,550
14	NANYUKI CMCC NO.69/2020	-	3,650
15	NANYUKI CMCC NO.68/2020	-	3,650
16	NANYUKI CMCC NO.71/2020	-	3,550
17	NANYUKI CMCC NO.70/2020	-	3,650
18	CMCC 101 of 2020	-	1,096,412
19	NYAHURURU MISC NO. E001 OF 2020	1,400,000	1,400,000
20	NYERI PETITION NO. E002 OF 2020	-	4,000,000
21	NYAHURURU ELC NO.50 OF 2020	2,000,000	2,000,000
22	NANYUKI PETITION NO.3 OF 2020	45,595,000	45,595,000
23	NYAHURURU MELC NO 50/2021	9,000,000	9,000
24	NANYUKI CIV SUIT NO E023/2021	-	1,400,000
25	NYAHURURU ELC CASE NO.073/2021	12,250,000	12,250,000
26	NYERI ELRC NO.14 OF 2020	-	6,012,000
27	NANYUKI CMCC NO. 68/2022	-	2,662,079
28	NYERI CMCC NO. E102/2022	-	4,550
29	PPRA Smart Towns (Warugita)	-	112,142,956
30	PPRA Smart Towns	56,466,613	56,466,613
31	PPRA Smart Towns	-	79,990,556
32	Nanyuki CM Civil suit 53 of 2023	4,000,000	4,000,000
33	NYK HCC 1 OF 2024	255,781,865	
34	RENTCO AFRICA LTD ARBITRATION	915,710,209	-
	<b>Total</b>	<b>1,302,203,687</b>	<b>483,646,828</b>

*Further details on contingent liabilities are listed under annex 7*

**6. STAFF ESTABLISHMENT**

<b>Description</b>	<b>FY 2023/24</b>	<b>FY 2022/23</b>
Permanent Employees	1,836	2,338
Contractual Employees	800	336
Casual Workers	914	637
ECDE Teachers	181	282
<b>Totals</b>	<b>3,731</b>	<b>3,593</b>



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**17. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
2021/22				
<b>BASIS FOR QUALIFIED OPINION</b>				
1.	<b>Un-Explained Variances Between Financial Statements and Supporting Schedules</b> The statement of receipts and payments and as disclosed in Notes 4 and 5 to the financial statements reflects amounts of Kshs.990,231,902 and Kshs.59,732,900 in respect to transfer to other government entities and other grants and payments respectively. However, the balances in the financial statements and the supporting schedules had variances.	Originally there was a mix up of the schedules availed for audit under this observation as this relates to transfers to self-reporting entities in the County. Consequently, upon review the County identified the correct schedules and submitted them for audit review.	Resolved	FY 2022/2023
2.	<b>Unsupported Pending Bills</b> Annex 2 to the financial statements reflects pending accounts payables amounting to Kshs.1,680,915,846 which included additions during the totalling Kshs.1,677,413,008 which were not supported by invoices, local purchase orders, local service orders and procurement documents. Further, pending bills amounting to Kshs. 23,484,545 were omitted from list of bills, therefore understating the total bills by Kshs. 23,484,545. In the circumstance, the accuracy and completeness of pending accounts payables of Kshs.1, 680,915,846 could not be confirmed.	The County engaged a Pending Bills Verification Committee who verified the bills and produced a report on the eligible and ineligible bills. The process of implementing their recommendations is still ongoing and entails cleaning up of the Pending Bills register and ensuring all eligible bills have their complete supporting documents to facilitate preparation of an updated Payment plan on First-in- First out basis. The Register will also continue being updated with the relevant information for completeness. We confirm that no pending bill has been paid or shall be paid without adequate and appropriate supporting documents. The amount totalling to Kshs. 23,484,545 relates to work in progress whose requisite documents had not been submitted to the office of the Accounting Officer at the	Resolved	FY 2022/2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		close of the year hence it was a commitment that could not have been factored as a pending bill.		
3.	<b>Doubtful Payment of Legal Fees</b> The statement of receipts and payments and as disclosed under Note 3 to the financial statements reflects payment of use of goods and services totalling Kshs.1,220,827,102 which includes Kshs.125,800,557 in respect to other operating expenses out of which Kshs.23,815,918 was paid in relation to legal fees. However, there was no evidence that the payments were based on the Advocates' Remuneration Order which sets out the scale for payment of legal fees. In addition, there was no evidence of engagement between the legal department and external lawyers attempting to negotiate or review the fee. In the circumstances, the validity and value for money of the expense of Kshs.23,815,918 included under other operating expenses could not be confirmed.	a) Evidence that payments are based on the Advocates Remuneration Order Order 2 of the Advocates Remuneration Order(ARO) states that the Order shall apply to the remuneration of an advocate of the High Court by his client in contentious and non-contentions matters, the taxation thereof and the taxation of costs as between party and party in contentious matters in the High Court, in subordinate courts(other than Muslim courts), in tribunal appointed under the Landlord and Tenant(Shops, Hotels and Catering Establishments)Act and in a tribunal established under the Rent Restriction Act. Its further states under Order 3 that no advocate may agree or accept his remuneration at less than that provided by this Order. This therefore means that the ARO provides for a baseline which sets out the scale of professional legal fees to be charged by advocates, providing for a minimum scale of fees based on the nature of transaction. The guiding principle is the instruction fees which is mainly informed by the subject matter which ought to be determined from the pleadings, judgement or settlement. At all times, all fees are drawn to scale meaning reference is made to the ARO. It's prudent to note that every instruction differs from the value of the suit property,	Resolved	FY 2022/23



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		<p>the amount of work to be done by the advocate, where relevant the subject matter of the suit as well as the prevailing economic and political conditions</p> <p><b>b) Evidence on negotiations with external lawyers.</b></p> <p>There is no principle in law that mandatorily requires us to negotiate fees, however, we negotiate where necessary and on a case to case basis. We are informed by several factors as highlighted above and importantly protection of public funds. To contextualize the above, I make reference to Nyeri ELRC JR NO. 1 of 2020 The Kenya County Government Workers Union &amp; 2 Others vs County Government of Laikipia &amp; Anor; In this matter, the County Government undertook public service reforms and as part of the process in embarking on staff restructuring exercise some positions were declared redundant. At the end of the staff evaluation Page 5 of 210 exercise, the functions of one hundred and seventy-two (172) employees were declared obsolete. The Kenya County Government Workers Union, The Union of Civil Servants and the Kenya Union of Nurses moved to the Employment and Labor Relations Court (ELRC) in a bid to seek for prohibitory orders, stay of the decision among other prayers. We filed our pleadings, proceeded for hearing and the Court delivered its judgment in our favor, dismissing the applicant's case with no</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		<p>orders as to cost as they had failed to exercise the doctrine of exhaustion. The Applicants being dissatisfied with the decision of the Honorable Court filed a Notice of Appeal at the Nyeri Court of Appeal. Subsequent to that, one hundred and ten (110) appellants filed their appeals at the Public Service Commission, all parties have filed their submissions the matter awaits Ruling. From the above sampled case it demonstrates the stages in which the matter has proceeded to date i.e. through the High Court, Court of Appeal and PSC, further the nature of the case involved one hundred and seventy-two (172) employees, political affiliation among others. Correspondence with the auditor included a letter showing our negotiation and approval of the same, instruction note, pleadings and judgement. The nature of negotiations and reasoning have applied mutatis mutandis in all matters.</p> <p>Generally, in our negotiations on legal fees consider factors such as;</p> <ul style="list-style-type: none"> <li>i) Complexity of the engagement, difficulty and novelty of the questions presented, skills, specialized knowledge and responsibility of the lawyer.</li> <li>ii) The extent to which counsel may, or will forgo other opportunities in order to satisfy our requirements;</li> <li>iii) Number and importance of documents prepared or reviewed;</li> <li>iv) Circumstances under which services are</li> </ul>		



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		rendered v) Customary charges of other lawyers of equal standing and vi) the nature of the results ultimately achieved for the County.		
<b>OTHER MATTERS</b>				
1.	<b>Budgetary Control and Performance</b> The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.8,340,703,410 and Kshs. 5,801,910,038 respectively, resulting to an underfunding amounting to Kshs.2,538,793,372 or 30% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs. 8,340,703,410 and Kshs. 5,781,660,282 respectively, resulting to an underperformance amounting to Kshs. 2,559,043,129 or 31% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public	The underutilization of expenditure budget was caused by the under realization of revenue budget which are relatively of similar amounts/percentages i.e. 30% & 31%. This is because, the revenue and expenditure budgets of Kshs 8,340,703,410 were also both realized and utilized at nearly the same percentages of 70% and 69% respectively which implies that the resources were utilized to the extent that they were available to the county executive. The cause of revenue under realization as indicated below the statement of appropriation combined was majorly due to: a) Partial disbursement of conditional grants amounting to Kshs 428,926,117 and undisbursed June 2022 equitable share totalling to Kshs 410,901,253. b) Non-realization of proceeds from borrowing (infrastructure bond of Kshs 1,247,627,355) occasioned by the Senate going for indefinite recess before approving the bond. c) and under realization in own source revenue amounting to Kshs 411,458,821 attributed	Resolved	FY 2022/23

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		to unrealized revenue from contribution in lieu of rates by the close of FY 21/22.and reduced Cess collection (livestock Cess, slaughtering fees and other horticultural Cess fees occasioned by the prevailing drought situation in the country).		
2.	<b>Project Implementation Status</b> The statement of receipts and payments and as disclosed in Note 6 to the financial statements, reflects payments for acquisition of assets amounting to Kshs.878,860,928. However, the County Executive did not provide the project implementation status report (PIS) for audit review to confirm the status of all the budgeted and implemented projects in the year under review. In the circumstance, it has not been possible to confirm the status of the projects that were planned, budgeted for and implemented during the year.	The county at the time was preparing the project report as per the requirements of the reporting templates. However, the same has since been enhanced/ improved to present more information to the user. Page 7 of 210 The improved report has since been resubmitted to the office of auditor general for further review having captured the additional details e.g. Date of completion and project status We have resubmitted the Project Implementation Status report for your further review	Resolved	FY 2022/23
3.	<b>Pending Bills</b> The financial statement other importance disclosures under Note 1 reflects pending account payables balance of Kshs.1,680,915,846 which includes additional pending accounts payables amounts of Kshs. 1,677,413,008 for the year. Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.	The pending bills mostly occur as a result of non-realization of full Own source Revenue Budget as well as delayed release of the equitable share. The County Executive have always endeavoured to clear the same based on their ageing chronology unless the same have been audited and found ineligible for various reasons. Further, the timeliness of project completion also determines the settlement of pending bills and the time it takes to settle them. A Payment Plan has always been developed and implemented each financial year to ensure transparency in settlement of the bills in line with the PFM Act 2012 requirements. Out of the	Resolved	FY 2022/23



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		Kshs 1,680,915,846, the County Executive has settled Kshs 778,288,873 as at 30th April 2024. Further, the County has settled several eligible bills worth Kshs 2,061,454,114 from July 2020 to April 2024 albeit the new bills that arise by close of each year due to the facts disclosed above. The County Government has continued to intentionally budget, track and settle pending bills each FY e.g. the County in the FY 2022/2023 budgeted for Kshs. 320,465,359 and in the FY 2023/2024 has budgeted for Kshs. 390,000,000. The payment plan for FY 2022/ 2023 was fully settled and a new one has been developed for FY 2023/2024 to ensure all eligible bills are settled in a transparent manner based on age		
4.	<b>Unresolved Prior Year Matters</b> In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.	The County Executive only includes issues that have been discussed and resolved with the County Assembly and Senate parliament. In this case, the prior audits had not been discussed and resolved for them to qualify for inclusion in the Status of prior year audit issues. The management is continuously implementing the Auditor's Recommendations and has been consistently appearing before the County Assembly and the Senate oversight committees (PIC/ PAC) to deliberate on the unresolved audit issues. We commit to continue complying with these oversight bodies towards resolving the issues fully and promptly.	Resolved	FY 2022/23
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>				

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
1.	<p><b>Compensation of Employees</b></p> <p><b>1.1 Non-Compliance with the Law on Fiscal Responsibility- Wage Bill.</b></p> <p>The statement of receipts and payments and as disclosed under Note 2 to the financial statements reflects compensation of employees' expenditure of Kshs.2,624,226,998 which represents 50% of the total receipts of Kshs.5,275,273,304. This is contrary to the provisions of Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the county government expenditure on wages and benefits for public officers should not exceed 35% of the county total revenue. In the circumstance, Management was in breach of the law</p>	<p>The County Government inherited a bloated wage bill from Former Local authorities and the National Government. E.g. devolved departments of Trade, Infrastructure, Agriculture and Health. Specifically, the Department of Medical Services and Public Health Wage bill has been very high comprising 58% of the total County payroll (IPPD) as at 30th June 2023. It is worth noting that the two County Teaching &amp; Referral Hospitals, due to their location, serve 6 other counties apart from Laikipia i.e. Nanyuki serves two other counties while Nyahururu serves four other counties due to their proximity and quality of services hence the high wage bill. To address this wage bill matter, the County Government has attempted to right size the workforce by retrenching some members of staff whose positions are obsolete to save Kshs 8,176,905 per month which is approximately Kshs 100 million Per annum. In addition, the Government is not replacing some cadres who have exited service in addition to exploring other possible ways of maintaining the required legal threshold such as increasing the revenue. The wage bill trend has relatively gone down from 48% in 2018/2019 to 45.3. % in 2021/2022 in relation to actual receipts save for 2019/2020 which was an exception due to delayed receipt of the Equitable Share. Generally, the salary review by Salary Remuneration Commission also lead to some increase on wage bill.</p>	Unresolved	FY 2022/23
	<p><b>1.2 Non-compliance to A-Third of Basic</b></p>	There was a tax waiver (PAYE relief) by the	Resolved	FY2022/23



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	<b>Salary Rule Test</b> During the year ended 30 June, 2022, seventy-one (71) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section 19 (3) of the Employment Act, 2007 which states that the total amount of deduction of the wages of an employee shall not exceed 2/3 of such wages. Management has not explained the failure to comply with the policy. In the circumstance, Management was in breach of the law.	President on 25th March 2020 which did not indicate the end date and this occasioned increase in net salary for the officers. Consequently, the officers borrowed loans based on the resultant net pay most likely to cushion themselves against the effects of COVID-19 pandemic. When the tax waiver was reviewed in January, 2021 the net salary dropped and this affected the one third rule for the officers. The County Executive adjusted the loan deductions for these loans to ensure adherence to the one third rule.		
	<b>1.3 Non-compliance with Regulation and Guidelines on Acting Positions</b> During the year under review, the County Executive of Laikipia paid twenty-four (24) of its staff members acting allowance for a duration exceeding six (6) months contrary to the public service commission, Human Resource Policies and Procedures Manual for the Public Service of May, 2016 C.14 (1) which states that Acting allowance will not be payable to an officer for more than six (6) months. In the circumstance, the Management was in breach of the law	We confirm that all staff who were drawing acting allowance for a duration exceeding six (6) months had the allowances terminated. The management plans to competitively fill these vacant posts.	Resolved	FY 2022/23
	<b>1.4 Unauthorized Payment for Hardship Allowance</b> Included under Note 2 to the financial statements on compensation to employees amount of Kshs.2,624,226,998 is hardship allowance totalling Kshs.3,780,000 paid to seven (7) full time Board members of the County Public Service Board of Laikipia at the	Laikipia is a hardship area and all public officers [including the said Public Service Board members] deployed in Laikipia are entitled to hardship allowance. Indeed, the IPPD automatically generated the said officials pay with the said allowance once their data was uploaded thereon since they are on full-time service	Resolved	FY 2022/23

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	rate of Kshs.45,000 per member per month. This is contrary to the Salaries and Remuneration Commission (SRC) circular no. SRCITS/CGOVT/3/61 Vol. IV (49) of 8 December, 2017 which sets out the remuneration and benefits for Board Members of the County Public Service Board and which has not prescribed any allowance to full time board members other than the set gross monthly remuneration package. Page 11 of 210 In the circumstance, Management was in breach of the law.			
2.	<p><b>Use of Goods and Services</b></p> <p>The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects use of goods and services payments of Kshs.1,220,827,102. However, the following unsatisfactory matters were noted.</p> <p><b>2.1 Irregular Award of Procurement Contract</b></p> <p>Included in the use of goods and services expense of Kshs.1,220,827,102 under Note 3 to the financial statements reflects payment of Kshs.8,735,106 in respect to communication, supplies and services out of which expenditure of Kshs.2,281,400 was incurred in respect to installation of call software POE extension phones and configuration of PBX review. However, while, the letter of notification of award was issued on 11 May, 2021 and acceptance letter by the contractor dated 14 May, 2021, the contract agreement with the contractor was signed on 12 April, 2021 which was one month earlier than the contract award</p>	The error related to the signing of the contract was noted and corrected all other documents were consistent with the correct procurement timelines. the tax compliance certificate was unfortunately missed during the review and the county has strengthened the evaluation process by introducing necessary checklists in any procurement process. The Contract document was recalled and duly corrected.	Resolved	FY 2022/23



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	and letter of acceptance. Further, review of mandatory requirements revealed that the contractor's tax compliance certificate had expired. In the circumstance, Management is in breach of law in the award of the contract.			
	<p><b>2.2 Irregular Expenditure on County Assembly Members (MCA)</b>  The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects use of goods and services payments of Kshs.1,220,827,102 which includes training expenses of Kshs.30,914,889 out of which Imprest of Kshs. 820,000 was paid in form of allowances to MCAs and staff members during devolution conference on Page 12 of 210 23 and 24 November, 2021 at Makuani County. It was not clear why this amount was paid yet the County Assembly had its own budget. Further, no documentary evidence including surrender voucher in respect to the expenditure was provided for audit review. This is contrary to Section 42(1) (b) of the Public Finance (County Governments) Regulations, 2015 stating that an Accounting Officer shall ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes for which they were intended and appropriated by the County Assembly. In the circumstance, Management was in breach of the law.</p>	We confirm Kshs 20,000 was paid for the MCAs being conference registration fees and not subsistence allowances as captured. The County Executive agreed to facilitate only this bit (registration) while they were to meet their own Daily Subsistence Allowances, this was consistent with the requirements by the organizers that each county process registration for attendees for the devolution conference before staff could attend and participate, the county executive paid for registration whereas the assembly paid for the subsistence and other associated allowances for its members. However, the County Assembly was informed of this observation and advised to ensure utilization of their budget to fund own activities.	Resolved	FY 2022/23
	<p><b>2.3 Irregular Payments of Airtime</b>  The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects use of goods and services payments of</p>	Initially, the County Executive had been paying Airtime facilitation to various officers for ease of official communication in line with Head of Public Service circular ref:	Resolved	FY 2022/23

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	Kshs.1,220,827,102 which includes communication, supplies and services payments of Kshs.8,735,106 out of which an amount of Kshs.3,540,080 was paid in form of airtime allowances to Laikipia County Executive staff without any approval from the Salaries and Remuneration Commission. Further, there was no evidence of taxation of the airtime benefit to the employees. This is Contrary to the 2013 public service commission of Kenya county public service human resource manual section F.1 stating that "The Salaries and Remuneration Commission will be responsible for the review of the Civil Service salaries and allowances." and Section F.14 (1) stating that, "There are other allowances which may be paid to different categories of staff in various circumstances. Such allowances will be determined by the county government with the advice of the SRC." In the circumstance, Management was in breach of the law.	OP/CAB/15 dated 15th March 2010. We sought clarification on this matter from SRC who in turn advised us on how to be paying airtime to eligible officers. The rates contained in the earlier circular are similar to those contained in the SRC advisory letter/ reply dated 11th April 2023. The Kenya Revenue Authority (KRA) also analysed the tax on these payments and same have since been settled.		
	<b>2.4 Irregular Expenditure on Training</b> The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects use of goods and services payments of Kshs.1,220,827,102 which includes Kshs.30,914,889 being payment on training expenses out of Kshs.1 0,619,245 paid for a training on public service transformation from 20 February, 2022 to 5 March, 2022 in Israel. However, it was not clear why the training of leadership and Management Course was undertaken in Israel yet it could have taken	Transformational leadership and management programs are offered by a number of public and private sector institutions in Kenya, region and elsewhere. Israel is a global leader in innovation, including in health and arid farming technologies, two areas of great interest to Laikipia. The program designed by Avnon was structured to specifically equip the participants with skills necessary for the promotion and support of innovators in these and other sectors. This was achieved via an experiential program that combined lectures/		



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	place at the Kenya School of Government to save the high cost of conference, travel and per diem allowances paid to six (6) officers contrary to Section 6 of Treasury Circular No 20/2015 which requires that only international workshops, seminars and study tours that are justified in terms of benefit to the people of Kenya should be undertaken outside the country. Further, copies of stamped passports to support the payment, flight boarding passes and signed attendance sheets were not provided for audit. In addition, air tickets were procured through cash payment thereby flouting procurement laws on procurement of services above the approved thresholds. In the circumstance, Management was in breach of the law.	discussion sessions in a workshop setting with sessions/ engagements and field visits at, inter alia, the following: (a) The Entrepreneurship and Innovation Center, Ashdod. (b) Shimon Peres Center for Peace & Innovation, Tel Aviv Yafo. (c) Ministry of the Economy, Jerusalem. (d) Holon Institute of Technology, Holon. (e) One Beat, a consultancy founded by Eli Goldratt (the proponent of the Theory of Constraints etc) that advises retail chains across the globe. Page 14 of 210 (f) Two Kibbutzim near Haifa. It was accordingly felt that the Avnon program offered the best value that would not be achieved by the similar programs in Kenya. Whereas the tickets were purchased by the individual travellers the same was done in such a manner to ensure that they were on reimbursement basis and were surrendered with other travel expenses, this ensured that the most competitive rates were obtained,		
3.	<p><b>Acquisition of assets</b>  The statement of receipts and payments and as disclosed in Note 6 to the financial statements, reflects payments for acquisition of assets amounting to Kshs.878,860,928. However, the following unsatisfactory matters were noted.</p> <p><b>3.1. Un-approved Bond on Road Construction</b>  The statement of receipts and payments and as disclosed in Note 6 to the financial statements, reflects payments for acquisition of assets amounting to Kshs.878,860,928 out of which Kshs.379, 110,659 were payments for road</p>	We confirm that the Infrastructure Bond funds were factored in the approved 2021/2022 budget estimates. However, just like in any other revenue streams, the County Executive was optimistic that Page 15 of 210 the revenues would be fully realized as budgeted. Further, the executive procures goods, services and works based on approved budget estimates in compliance with the PPAD Act, 2015. However, the County notes that the infrastructure bond guarantee was not received from the national treasury at the close of the financial year June 2023. consequently, the	Resolved	FY 2022/23

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	construction. Review of the documents provided in the year under review revealed that the County Executive committed Kshs.976,953,817 through issuance of Local Purchase Orders for various infrastructural projects to be financed through the Laikipia County Infrastructure Bond. Despite the Bond having been approved by the County Assembly, documents provided for audit revealed that on 2 June, 2022 the Cabinet Secretary for National Treasury and Planning wrote to the Clerk of the Senate seeking the National Assembly's approval of the sessional paper to enable the National Treasury to guarantee the infrastructure Bond. However, at the time of the audit no documentation was provided as to whether the sessional paper was approved by the senate. Further, a review of one of the projects, Improvement of roads in Karuga center, revealed that the contractor had commenced the work and had raised an interim payment certificate of Kshs.23,484,545 which at the time of the audit had not been paid for lack of funding contrary to Section 58(8) of the Public Procurement and Assets Disposal Act, 2015 which states that accounting officer shall not commence any procurement proceeding until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in its approved budget estimates. In the circumstance, Management was in breach of the law.	county has engaged with the all stakeholders including the contracted suppliers with a view to resolving the works done consistent with other pending bills upon certification and verification. The interim payment certificate of Kshs.23,484,545 had not been settled because all the requisite supporting documents had not been received by the close of year. However, the same will be handled alongside other pending bills if found eligible.		
	<b>3.2 Incomplete Project</b> The statement of receipts and payments and as	During the time of Audit, the works were at an advanced stage to completion. The County	Resolved	FY 2022/23



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	disclosed in Note 6 to the financial statements, reflects payments for acquisition of assets amounting to Kshs.878,860,928 which includes construction of buildings payments totalling Kshs. 116,861,251 out of which an amount of Kshs.20,083,972 was paid to a contractor for various invoices in the year under review for the construction works in Laikipia County Headquarters in Rumuruti. The County Executive entered into a contract with a contractor for the construction of additional floor at a contractual sum of Kshs.44,897,926. This contract was signed on the 14 May, 2019 and the works were to be completed by 12 May, 2022. However, it was noted that, although part of the project that was completed and leased to a commercial bank with the remaining space occupied by the Sub County Administrator, the project was not complete despite the expiry of the contractual period, the contractor had left the site. Further, it was not clear how the property was leased out to the private entity as the lease documents were not provided for audit review. In the circumstance, the citizens of Laikipia County may not have got value for money from the project expenditure of Kshs.44,897,926.	Executive has successfully relocated to Rumuruti Headquarters effective 1st October 2023. Part of the space had been leased out since the Executive had not finalized modalities to occupy the office and did not want the office to remain idle		
<b>REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE</b>				
1.	<b>Payment of Salaries outside the Integrated Payroll and Personnel Data Base Payroll</b> Information provided from manual payment vouchers and supporting schedules indicated	The ECDE teachers were previously paid stipends which could not be accommodated in the IPPD. During the year under review, Laikipia County Public Service Board (LCPSB) undertook a suitability test for ECDE	Resolved	FY 2022/23

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	that salaries amounting to Kshs.353, 261,427 were paid outside the Integrated Payroll and Personnel Data base (IPPD). This includes salaries paid to Early Childhood Development Education (ECDE) teachers and staff without payroll number. No explanation has been provided why personal numbers have taken more than three months to be processed and why the staff members continue to be paid outside the IPPD. In the circumstance, the control system on issuance of personal numbers was not effective.	teachers and issued appointment letters. The County is consolidated the database from results of suitability test with and requested for issuance of the personal numbers.		
2.	<b>Lack of Training Policy</b> During the year under audit, the County government incurred a total of Kshs.30,914,889 on training expenses. However, Management did not provide a training policy for audit verification and there was no evidence to indicate that training needs assessment was undertaken as the basis for training expenses incurred. It was, therefore, not possible to determine whether the training was need driven and whether value for money was realized. In the circumstance, the control system on training was not effective.	Past training needs have been assessed from time to time and some of these informed the partnership with universities such as Dedan Kimathi University of Technology. The HR coordinates the Training Needs Assessments across the departments in line with the Policy.	Resolved	FY 2022/23



**Wachira Gachigi**  
**CECM Finance, Economic Planning and County Development**  
**County Government of Laikipia**





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**18. ANNEXES**

**ANNEX 1 - ANALYSIS OF TRANSFERS FROM THE CRF**

Description	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative FY 2023/24	Prior year FY 2022/23
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
County Executive -Recurrent	711,664,828	620,676,406	1,019,184,600	1,338,390,797	3,689,916,631	4,273,089,376
County Executive -Development	100,313,708	202,605,905	126,911,412	402,448,489	832,279,514	648,022,476
<b>Special Purpose A/c (Specify):</b>				-	-	-
Laikipia County Agricultural Sector Development Support Program	500,000	-	-	1,933,282	2,433,282	21,524,414
Laikipia County Emergency Fund	6,479,325	4,491,500	-	28,471,791	39,442,616	32,983,064
Laikipia County Health FIF	238,829,367	157,753,923	145,773,130	-	542,356,420	771,353,882
Laikipia County Ideas-Led	-	-	-	-	-	2,500,000
Laikipia County Kenya Climate Smart Agriculture Project	4,000,000	-	-	-	4,000,000	80,193,250
Laikipia County Primary Health Care KUSP	-	-	-	7,623,000	7,623,000	12,944,250
Laikipia County Climate	30,000,000	-	-	139,508,284	169,508,284	22,000,000
Laikipia County Food Systems Resilience A/c	-	-	-	9,500,000	9,500,000	-
Laikipia County CAIP A/c	-	-	16,000,000	50,000,000	66,000,000	-
<b>Total</b>	<b>1,091,787,228</b>	<b>985,527,734</b>	<b>1,307,869,142</b>	<b>1,977,875,643</b>	<b>5,363,059,747</b>	<b>5,866,950,627</b>

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**ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

**COUNTY ADMINISTRATION, PUBLIC SERVICE & OFFICE OF THE GOVERNOR PENDING BILLS REPORT**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	BALANCE B/F FROM FY 2022/2023	CUMMULATIVE ADDITIONS DURING THE PERIOD	CUMULATIVE PAYMENTS DURING THE PERIOD	ADJUSTMENT	OUTSTANDING BALANCE C/F
		A	B	C	D	E=A+B-C+D
<b>CONSTRUCTION OF BUILDINGS</b>						
CANON BUILDERS	13/06/2016	2,797,087	-	-		2,797,087
FLAVA HOLDINGS	21/12/2016	1,167,550	-	-		1,167,550
LENANA PEAK	16/03/2021	1,119,862	-	1,119,862		-
SERBENWACH HOLDINGS LIMITED	20/01/2021	2,397,488	-	-		2,397,488
MARKARIITHI SCAPERS	10/2/2021	4,968,860	-	-		4,968,860
ROSKARD CONSTRUCTION LIMITED	29/04/2019	24,720,700	-	6,219,688		18,501,012
MBIWA CONSTRUCTIONS	11/01/2022	3,144,656	-	-		3,144,656
CIFRA CONTRACTORS	12/20/2022	360,644	-	-		360,644
ARIRI CONTRACTORS AND SUPPLIERS	5/4/2023	8,030,473	-	8,030,473		-
NDUWANJA CONSTRUCTION LTD		129,920	-	-		129,920
FRAMU CONTRACTORS		134,140	-	-		134,140
NJUGA CONSTRUCTORS	6/1/2017	4,499,996	-	-		4,499,996
KAHIRO ENTERPRISES LTD		145,274	-	-		145,274
FRAMU CONTRACTORS	22/12/2016	655,142	-	-		655,142
LEMA KENYA LIMITED	15/05/2020	622,572	-	-		622,572
LAWICE ENTERPRISES	2/2/2021	1,600,400	-	-		1,600,400
PENKA PEMMY ENTERPRISE LTD	20/05/2024	-	2,343,954	-		2,343,954
<b>Sub Total</b>		<b>56,494,763</b>	<b>2,343,954</b>	<b>15,370,023</b>	<b>-</b>	<b>43,468,694</b>
<b>CONSTRUCTION OF CIVIL WORKS</b>						
JOHNAPRIL LOGISTICS LIMITED	8/10/2021	3,999,400	-	3,999,400		-



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EUROTIK COMPANY LTD	23/3/2016	14,474,270	-	-	14,474,270
CIFRA CONTRACTORS		64,923	-	-	64,923
CIFRA CONTRACTORS		163,800	-	-	163,800
GAGA HARDWARE STORES		248,820	-	-	248,820
THE JAY INVESTMENTS CO LT		2,040,646	-	-	2,040,646
HUSMO INVESTMENT LTD		1,255,804	-	-	1,255,804
EUROTIK LTD	25/03/2015	1,348,848	-	-	1,348,848
AUTO TRACTOR SPARES		494,020	-	-	494,020
MBIWA CONSTRUCTIONS		16,340,702	-	5,563,119	10,777,583
WANWAN LIMITED		3,020,718	-	1,520,718	1,500,000
NANYUKI RIVER LANDSCAPERS	23/08/2023	-	4,990,187	-	4,990,187
CATHMAR LANDSCAPERS	23/8/2023	-	2,598,446	-	2,598,446
<b>Sub Total</b>		<b>43,451,951</b>	<b>7,588,633</b>	<b>11,083,237</b>	<b>-</b>
<b>SUPPLY OF GOODS</b>					
KENLINK ELECTRICALS	20/4/2018	382,991	-	382,991	-
STACYAN ENTERPRISES	6/1/2021	121,910	-	-	121,910
SERBENWACH HOLDINGS LIMITED	8/6/2021	263,000	-	-	263,000
MAKEV AUTOPARTS	18/11/2021	272,000	-	-	272,000
HAPPY CHANCE BOUTIQUE	20/12/2021	2,955,960	-	2,955,960	-
GAGA HARDWARE LTD	N/A	1,890,960	-	-	1,890,960
JUMPLINKS TRADING K LTD	16/3/2017	360,000	-	360,000	-
JOKINGS HARDWARE	8/3/2022	2,735,570	-	2,735,570	-
KATHINI TRADERS	17/10-2022	325,000	-	-	325,000
KATHINI TRADERS	19/10/2022	340,000	-	-	340,000
KATHINI TRADERS	21/10/2022	225,000	-	-	225,000
EMINIMMOL TRADING	15/12/2022	889,810	-	-	889,810
DASONIL LIMITED	1/12/2023	970,000	-	-	970,000
SEIYA LIMITED	3/30/2023	330,000	-	-	330,000
SILVERSVEST SOLUTIONS INVESTMENT LTD	4/12/2023	300,000	-	-	300,000
DYWAKIMA ENTERPRISES	4/4/2023	495,000	-	-	495,000
SOYAMA HARDWARE		2,710,380	-	-	2,710,380
GLOBAL INTERJAPAN		450,000	-	-	450,000
GLOBAL INTERJAPAN		148,650	-	-	148,650

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KINAMBA EVANS ENTERPRISES	6/2/2015	300,000	-	-	300,000
MULTILINE MOTORS KENYA LTD		4,640,000	-	-	4,640,000
LAWICE ENTERPRISES LTD		923,098	-	-	923,098
RONYA AND COMPANY		2,277,000	-	-	2,277,000
GLOBAL INTERJAPAN		260,700	-	-	260,700
WACLIK AGENCIES LTD		450,000	-	-	450,000
CHAVESIA INVESTMENT		307,000	-	-	307,000
RANY SUPPLIES	29/12/2022		48,575	-	48,575
RANY SUPPLIES	29/12/2022		72,290	-	72,290
RANY SUPPLIES	29/12/2022		38,585	-	38,585
RANY SUPPLIES	29/12/2022		53,630	-	53,630
MILWEDY SERVICE AND SUPPLIES LTD	16/02/2024		865,000	440,000	425,000
MILWEDY SERVICE AND SUPPLIES LTD	26/03/2024		801,000	-	801,000
HILLSAR GENERAL VENTURES	8/11/2023		905,000	-	905,000
HILLSAR GENERAL VENTURES	8/1/2024		1,294,200	-	1,294,200
HILLSAR GENERAL VENTURES	31/1/2024		717,050	-	717,050
HILLSAR GENERAL VENTURES	31/05/2024		1,197,800	-	1,197,800
KINAMBA EVANS ENTERPRISES	30/8/2023		280,000	-	280,000
ALPHA SAFETY SERVICES LTD			1,997,000	-	1,997,000
JOSTER WORKS LIMITED			999,500	199,000	800,500
JOSTER WORKS LIMITED	18/04/2024		773,500	-	773,500
TROWENDY SERVICES	3/3/2024		1,896,640	1,089,000	807,640
ESTAM TRADERS LTD	29/12/2022		470,000	-	470,000
<b>Sub-Total</b>		<b>25,324,029</b>	<b>12,409,770</b>	<b>8,162,521</b>	<b>-</b>
<b>SUPPLY OF SERVICE</b>					
BEISA HOTEL	28/01/2020	11,600	-	-	11,600
BEISA HOTEL	7/8/2018	15,000	-	-	15,000



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GOLDENBULLS LTD	25/10/2021	18,000	-	-	18,000
BEISA HOTEL	30/08/2018	20,000	-	-	20,000
BLESSED EVENTS AND ENTERTAINMENT COMPANY	29/09/2020	25,000	-	-	25,000
BLESSED EVENTS AND ENTERTAINMENT COMPANY	9/2/2021	25,000	-	-	25,000
BLESSED EVENTS AND ENTERTAINMENT COMPANY	13/12/2021	30,000	-	-	30,000
BLESSED EVENTS	3/12/2021	30,000	-	-	30,000
BLESSED EVENTS AND ENTERTAINMENT COMPANY	31/08/2021	30,000	-	-	30,000
BLESSED EVENTS AND ENTERTAINMENT COMPANY	9/2/2021	30,000	-	-	30,000
JAQANAZ RESORT	17/12/2020	34,500	-	-	34,500
JAQANAZ RESORT LIMITED	14/10/2021	35,200	-	-	35,200
GOLDEN BULLS LTD	9/4/2021	36,000	-	-	36,000
GOLDEN BULLS LIMITED	20/09/2019	37,500	-	-	37,500
FALCON HEIGHTS	10/7/2020	40,000	-	-	40,000
WALKERS KIKWETU ENTERPRISE	29/04/2021	42,000	-	-	42,000
EASTWARD GARDEN HOTEL LIMITED	23/6/2022	48,000	-	-	48,000
JAQANAZ RESORT LIMITED	28/10/2021	50,000	-	-	50,000
BLESSED EVENTS AND ENTERTAINMENT COMPANY	23/09/2021	50,000	-	-	50,000
ABERDARE PRESTIGE AND ROYAL COTTAGE	15/07/2020	50,160	-	-	50,160
KENYA SCHOOL OF GOVERNMENT- LOWER K	23/12/2021	52,200	-	-	52,200
GOLDENBULLS LTD	20/12/2021	53,700	-	-	53,700
EASTWARD GARDEN HOTEL LIMITED	3/2/2022	54,000	-	-	54,000
GOLDEN BULLS LIMITED	25/10/2021	57,000	-	-	57,000
BLESSED EVENTS AND ENTERTAINMENT COMPANY	18/06/2021	61,000	-	-	61,000
GOLDENBULLS LTD	13/12/2021	63,700	-	-	63,700
BLESSED EVENTS AND	4/1/2022	70,000	-	-	70,000

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ENTERTAINMENT COMPANY						
KAMSTAR ENTERPRISES KENYA	13/03/2017	70,000	-	-		70,000
BLESSED EVENTS AND ENTERTAINMENT COMPANY	3/9/2021	70,000	-	-		70,000
ASTORIAN GRAND HOTEL LIMITED	13/05/2021	72,400	-	-		72,400
EASTWARD GARDEN HOTEL LIMITED	2/10/2021	75,200	-	-		75,200
FALCON HEIGHTS	1/1/2019	78,000	-	-		78,000
STANDARD GROUP LTD	12/3/2016	88,160	-	-		88,160
GLOBAL INTER JAPAN	N/A	90,000	-	-		90,000
NATION MEDIA GROUP LIMITED	21/09/2021	91,640	-	-		91,640
BLESSED EVENTS AND ENTERTAINMENT COMPANY	6/9/2021	95,000	-	-		95,000
EASTWARD GARDEN HOTEL LIMITED	20/06/2022	99,000	-	-		99,000
BRIGHTWAYS TRAVEL AND TOURS	3/11/2021	102,840	-	-		102,840
HIVE CLEAN	27/02/2020	120,000	-	-		120,000
BLESSED EVENTS AND ENTERTAINMENT COMPANY	28/07/2021	120,000	-	-		120,000
UPGRADED GENERAL	5/1/2022	120,000	-	-		120,000
BENGITA TOURS AND TRAVEL	2/3/2022	129,000	-	-		129,000
TROPIC AIR	11/6/2022	153,660	-	-		153,660
NATION MEDIA GROUP LIMITED	31/04/2022	174,000	-	-		174,000
BRIGHTWAYS TRAVEL AND TOURS	16/12/2021	176,235	-	-		176,235
NATION MEDIA GROUP LTD	N/A	183,280	-	-		183,280
NATION MEDIA GROUP LTD	11/5/2022	183,280	-	-		183,280
WALKERS KIKWETU ENTERPRISE	15/9/2020	183,500	-	-		183,500
GLOBAL INTER JAPAN	14/10/2016	193,400	-	-		193,400
LAIKIPIA-VILLE AGENCIES	7/07/2021	194,100	-	-		194,100



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STANDARD GROUP LIMITED	28/10/2021	203,000	-	-	203,000
WALKERS KIKWETU ENTERPRISE	5/5/2021	223,000	-	-	223,000
MBANAKI TECHNOLOGY LTD	10/12/2016	240,000	-	-	240,000
MAMA UPENDO FOOD AND BEVERAGE	5/12/2016	296,450	-	-	296,450
WAVEX INTERNET SERVICE PROVIDER	11/6/2021	299,860	-	-	299,860
GLOBAL INTER JAPAN	N/A	305,520	-	-	305,520
NATION MEDIA GROUP LIMITED	24/01/2022	323,640	-	-	323,640
STANDARD GROUP	29/4/22	348,000	-	-	348,000
WAICHUNGO MARTIN AND COMPANY	28/4/2022	349,737	-	-	349,737
SUYANAE ENTERPRISES	21/09/2019	358,000	-	-	358,000
THE FALLS HIPPO	29/05/2019	361,000	-	-	361,000
GOLDEN BULLS LIMITED	25/10/2021	367,500	-	-	367,500
JOSI CONTRACTORS CO LTD	21/12/2016	408,000	-	-	408,000
SERIAN CONSULTING LIMITED	25/9/2021	424,922	-	-	424,922
GOLDENBULL	16/12/2021	480,000	-	-	480,000
ACACIA CLASSIC GROUP LIMITED	10/11/2020	490,000	-	-	490,000
NATION MEDIA GROUP LIMITED	25/04/2022	493,000	-	-	493,000
PEJOLE ENTERPRISES LIMITED	20/09/2019	493,000	-	-	493,000
MATCH ELECTRICALS LTD	26/06/2015	502,900	-	-	502,900
GOLDEN BULLS LIMITED	3/12/2021	523,200	-	-	523,200
WELCAP WORKS LIMITED	22/06/2016	568,400	-	-	568,400
STORMS RESORT	22/06/2022	570,000	-	-	570,000
KIMANI MUSYIMI AND ASSOCIATES ADVOC	24/01/2022	607,400	-	-	607,400
GLOBAL INTER JAPAN	14/10/2016	843,600	-	-	843,600
SOYAMA HARDWARE	8/7/2021	950,500	-	-	950,500
MATCH ELECTRICALS LTD	10/02/2017	1,163,639	-	-	1,163,639

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KIBSON GENERAL MERCHANTS	28/11/2016	1,318,688	-	-	1,318,688
SOYAMA HARDWARE	3/3/2021	1,749,900	-	-	1,749,900
OREGO AND ODHIAMBO COMPANY	N/A	1,752,000	-	-	1,752,000
MATCH ELECTRICALS LTD	26/03/2015	1,865,280	-	-	1,865,280
WISEMEN CONSORTUM	31/8/2020	1,884,400	-	-	1,884,400
NYONJORO HARDWARE & SUPPLIES LTD	29/06/2016	2,000,050	-	-	2,000,050
KABATHI COMPANY	25/2/2022	2,280,000	-	-	2,280,000
TIMEX INTERNATIONAL LTD	30/03/2022	2,895,985	-	-	2,895,985
MENSA GENERAL SUPPLIES	11/3/2021	2,996,360	-	-	2,996,360
CINE ARTS AFRIKA	12/10/2020	6,148,251	-	-	6,148,251
GEMINIA INSURANCE COMPANY LIMITED	12/10/2020	6,958,211	-	-	6,958,211
ABERDARE PRESTIGE AND ROYAL COTTAGES	2/22/2023	120,000	-	-	120,000
ABERDARE PRESTIGE AND ROYAL COTTAGES	11/15/2022	22,230	-	-	22,230
ABERDARE PRESTIGE AND ROYAL COTTAGES	12/29/2022	150,000	-	-	150,000
ABERDARE PRESTIGE AND ROYAL COTTAGES	12/29/2022	45,600	-	-	45,600
ABERDARE PRESTIGE AND ROYAL COTTAGES	12/29/2022	90,000	-	90,000	-
ABERDARE PRESTIGE AND ROYAL COTTAGES	12/29/2022	50,000	-	50,000	-
ABERDARE PRESTIGE AND ROYAL COTTAGES	12/29/2022	32,000	-	32,000	-
ABERDARE PRESTIGE AND ROYAL COTTAGES	12/29/2022	90,000	-	90,000	-
ABERDARE PRESTIGE AND ROYAL COTTAGES	12/29/2022	45,600	-	-	45,600
ABERDARE PRESTIGE AND ROYAL COTTAGES	12/29/2022	30,780	-	30,780	-
ABERDARE PRESTIGE AND ROYAL COTTAGES	12/29/2022	89,280	-	-	89,280



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ABERDARE PRESTIGE AND ROYAL COTTAGES	12/29/2022	28,000	-	28,000	-
BEISA UNIQUE HOSPITALITY AND COMFORT	11/10/2022	10,500	-	-	10,500
BEISA UNIQUE HOSPITALITY AND COMFORT	12/5/2022	14,400	-	14,400	-
BEISA UNIQUE HOSPITALITY AND COMFORT	12/20/2022	17,500	-	-	17,500
BEISA UNIQUE HOSPITALITY AND COMFORT	12/29/2022	38,500	-	-	38,500
BEISA UNIQUE HOSPITALITY AND COMFORT	12/29/2022	10,500	-	-	10,500
BEISA UNIQUE HOSPITALITY AND COMFORT	12/29/2023	37,500	-	37,500	-
BLESSED EVENTS AND ENTERTAINMENT COMPANY	12/29/2023	30,000	-	-	30,000
BLESSED EVENTS AND ENTERTAINMENT COMPANY	12/29/2022	40,000	-	-	40,000
BLESSED EVENTS AND ENTERTAINMENT COMPANY	12/29/2022	10,000	-	-	10,000
BLESSED EVENTS AND ENTERTAINMENT COMPANY	12/29/2022	81,200	-	81,200	-
DASONIL LIMITED	11/15/2022	360,000	-	-	360,000
DYWAKIMA ENTERPRISES	6/2/2022	198,000	-	198,000	-
DYWAKIMA ENTERPRISES	6/2/2022	250,000	-	-	250,000
EMESS HOTEL LIMITED	9/7/2022	120,600	-	-	120,600
EMESS HOTEL LIMITED	9/7/2022	82,200	-	-	82,200
EMESS HOTEL LIMITED	9/7/2022	39,600	-	-	39,600
EMESS HOTEL LIMITED	9/7/2022	18,000	-	-	18,000
EMESS HOTEL LIMITED	9/7/2022	37,800	-	-	37,800
EMESS HOTEL LIMITED	9/28/2022	335,000	-	-	335,000
EMESS HOTEL LIMITED	10/19/2022	138,000	-	-	138,000

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EMESS HOTEL LIMITED	10/18/2022	12,000	-	-	12,000
EMESS HOTEL LIMITED	29 OCT 22	100,000	-	-	100,000
EMESS HOTEL LIMITED	12/2/2022	15,000	-	-	15,000
EMESS HOTEL LIMITED	12/6/2022	12,000	-	-	12,000
EMESS HOTEL LIMITED	12/10/2022	12,000	-	-	12,000
EMESS HOTEL LIMITED	12/10/2022	66,000	-	-	66,000
EMESS HOTEL LIMITED	12/10/2022	18,000	-	-	18,000
EMESS HOTEL LIMITED	12/10/2022	6,000	-	-	6,000
EMESS HOTEL LIMITED	12/29/2022	304,000	-	-	304,000
EMESS HOTEL LIMITED	12/29/2022	85,300	-	85,300	-
EMESS HOTEL LIMITED	12/29/2022	6,000	-	6,000	-
EMESS HOTEL LIMITED	12/29/2022	69,500	-	69,500	-
EMESS HOTEL LIMITED	12/29/2022	20,000	-	20,000	-
EMESS HOTEL LIMITED	12/29/2022	60,000	-	60,000	-
EMESS HOTEL LIMITED	12/29/2022	32,000	-	32,000	-
EMESS HOTEL LIMITED	12/29/2022	16,000	-	16,000	-
EMESS HOTEL LIMITED	12/29/2022	6,000	-	6,000	-
EMESS HOTEL LIMITED	12/29/2022	454,800	-	-	454,800
EMESS HOTEL LIMITED	12/29/2022	454,800	-	-	454,800
EMESS HOTEL LIMITED	12/29/2022	63,600	-	63,600	-
EMESS HOTEL LIMITED	12/29/2022	12,600	-	12,600	-
EMESS HOTEL LIMITED	12/29/2022	1,040,000	-	-	1,040,000
EMESS HOTEL LIMITED	12/29/2022	20,000	-	-	20,000
EMESS HOTEL LIMITED	12/29/2022	23,500	-	-	23,500
EMESS HOTEL LIMITED	12/29/2022	89,050	-	89,050	-
EMESS HOTEL LIMITED	12/29/2022	425,000	-	-	425,000
EMESS HOTEL LIMITED	12/29/2022	10,000	-	-	10,000
EMESS HOTEL LIMITED	12/29/2022	570,000	-	-	570,000
EMESS HOTEL LIMITED	12/29/2022	12,000	-	-	12,000
EMESS HOTEL LIMITED	12/29/2022	9,000	-	-	9,000
EMESS HOTEL LIMITED	12/29/2022	20,000	-	20,000	-
EMESS HOTEL LIMITED	12/29/2022	1,350,000	-	-	1,350,000
EMESS HOTEL LIMITED	12/29/2022	6,000	-	-	6,000
EMESS HOTEL LIMITED	12/29/2022	30,000	-	30,000	-
EMESS HOTEL LIMITED	12/29/2022	39,000	-	39,000	-
EMESS HOTEL LIMITED	12/29/2022	6,000	-	-	6,000
EMESS HOTEL LIMITED	12/29/2022	55,300	-	-	55,300



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EMESS HOTEL LIMITED	12/29/2022	20,000	-	20,000	-
EMESS HOTEL LIMITED	12/29/2022	40,000	-	-	40,000
EMESS HOTEL LIMITED	12/29/2022	4,200	-	-	4,200
EMESS HOTEL LIMITED	12/29/2022	62,000	-	62,000	-
EMESS HOTEL LIMITED	12/29/2022	5,500	-	5,500	-
EMESS HOTEL LIMITED	12/29/2022	39,000	-	-	39,000
EMESS HOTEL LIMITED	12/29/2022	16,000	-	-	16,000
EMESS HOTEL LIMITED	12/29/2022	13,800	-	-	13,800
EMESS HOTEL LIMITED	12/29/2022	12,000	-	-	12,000
EMESS HOTEL LIMITED	12/29/2022	57,200	-	-	57,200
EMESS HOTEL LIMITED	12/29/2022	12,000	-	-	12,000
EMESS HOTEL LIMITED	12/29/2022	12,000	-	12,000	-
EMESS HOTEL LIMITED	12/29/2022	9,000	-	-	9,000
EMESS HOTEL LIMITED	12/29/2022	358,400	-	358,400	-
EMESS HOTEL LIMITED	12/29/2022	342,400	-	-	342,400
EMESS HOTEL LIMITED	12/29/2022	20,000	-	20,000	-
EMESS HOTEL LIMITED	12/29/2022	30,000	-	30,000	-
EMESS HOTEL LIMITED	12/29/2022	12,000	-	12,000	-
EMESS HOTEL LIMITED	12/29/2022	16,800	-	-	16,800
EMESS HOTEL LIMITED	12/29/2022	60,000	-	60,000	-
EMESS HOTEL LIMITED	12/29/2022	9,000	-	-	9,000
EMESS HOTEL LIMITED	12/29/2022	12,000	-	-	12,000
EMESS HOTEL LIMITED	12/29/2022	7,200	-	-	7,200
EMESS HOTEL LIMITED	12/29/2022	608,000	-	608,000	-
EMESS HOTEL LIMITED	12/29/2022	9,000	-	-	9,000
EMESS HOTEL LIMITED	12/29/2022	58,500	-	-	58,500
EMESS HOTEL LIMITED	12/29/2022	9,000	-	-	9,000
EMESS HOTEL LIMITED	12/29/2022	542,500	-	-	542,500
EMESS HOTEL LIMITED	12/29/2022	18,000	-	-	18,000
EMESS HOTEL LIMITED	12/29/2022	9,000	-	-	9,000
EMESS HOTEL LIMITED	29/12/2022	7,800	-	-	7,800
EMESS HOTEL LIMITED	12/29/2022	100,000	-	-	100,000
EMESS HOTEL LIMITED	12/29/2022	12,000	-	-	12,000
EMESS HOTEL LIMITED	12/29/2022	12,000	-	-	12,000
JAQANAZ RESORT LIMITED	12/29/2022	52,100	-	52,100	-
KINGCHE ENTERPRISES	1/3/2023	2,996,280	-	-	2,996,280
NAIVASHA KONGONI	9/20/2022	520,000	-	520,000	-

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LODGE						
WATERFALLS RESORT LIMITED	29/12/2022	57,500	-	57,500		-
WATERFALLS RESORT LIMITED	29/12/2022	52,000	-	52,000		-
WATERFALLS RESORT LIMITED	29/12/2022	34,000	-	34,000		-
WATERFALLS RESORT LIMITED	29/12/2022	30,000	-	30,000		-
WATERFALLS RESORT LIMITED	29/12/2022	18,000	-	18,000		-
WATERFALLS RESORT LIMITED	29/12/2022	26,000	-	26,000		-
WATERFALLS RESORT LIMITED	29/12/2022	105,000	-	105,000		-
WATERFALLS RESORT LIMITED	29/12/2022	50,000	-	50,000		-
DAMAKA MOTORCARE GARAGE	29/12/2022	28,100	-	28,100		-
DAMAKA MOTORCARE GARAGE	29/12/2022	46,300	-	46,300		-
DAMAKA MOTORCARE GARAGE	29/12/2022	50,200	-	-		50,200
DAMAKA MOTORCARE GARAGE	29/12/2022	49,200	-	49,200		-
DAMAKA MOTORCARE GARAGE	29/12/2022	34,000	-	-		34,000
DAMAKA MOTORCARE GARAGE	29/12/2022	13,500	-	-		13,500
DAMAKA MOTORCARE GARAGE	29/12/2022	46,300	-	46,300		-
DAMAKA MOTORCARE GARAGE	29/12/2022	39,200	-	39,200		-
DAMAKA MOTORCARE GARAGE	12/29/2022	50,500	-	50,500		-
DAMAKA MOTORCARE GARAGE	12/29/2022	50,200	-	50,200		-
DAMAKA MOTORCARE	12/29/2022	23,600	-	23,600		-



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GARAGE						
DAMAKA MOTORCARE GARAGE	14/04/2023	98,100	-	98,100		-
DAMAKA MOTORCARE GARAGE	12/29/2022	41,300	-	41,300		-
DAMAKA MOTORCARE GARAGE	12/29/2022	20,600	-	-		20,600
DAMAKA MOTORCARE GARAGE	5/10/2023	14,500	-	14,500		-
DAMAKA MOTORCARE GARAGE	12/29/2022	14,400	-	14,400		-
DAMAKA MOTORCARE GARAGE	12/29/2022	20,600	-	20,600		-
DAMAKA MOTORCARE GARAGE	12/29/2022	20,600	-	-		20,600
DIGNIFIED-DUO CONTRACTORS LTD	29/05/2023	150,000	-	-		150,000
PEIM GARAGE AUTO SPARES	1/3/2023	174,300	-	-		174,300
PEIM GARAGE AUTO SPARES	6/6/2023	108,600	-	-		108,600
RUKIRA AUTO SPARES	12/29/2022	42,200	-	42,200		-
RUKIRA AUTO SPARES	12/29/2022	18,000	-	-		18,000
RUKIRA AUTO SPARES	12/29/2022	20,500	-	-		20,500
TROWENDY SERVICES	3/8/2023	126,000	-	126,000		-
WANYONI AUTO ENTERPRISES AND PARTNER	12/29/2022	30,296	-	30,296		-
TROPIC AIR	7/26/2022	1,656,480	-	-		1,656,480
NDIWACE ENTERPRISES LTD	12/29/2022	2,850,004	-	-		2,850,004
BENGITA TOURS AND TRAVEL	12/29/2022	66,900	-	66,900		-
BENGITA TOURS AND TRAVEL	12/29/2022	177,900	-	177,900		-
DISNEY INSURANCE BROKERS LIMITED	4/19/2023	4,841,231	-	4,841,231		-
DASONIL LIMITED	5/26/2023	1,400,000	-	-		1,400,000
MFI DOCUMENT SOLUTIONS	5/27/2023	207,678	-	-		207,678

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LIMITED						
OCCIDENTAL INSURANCE COMPANY	11/22/2022	1,379,224	-	-		1,379,224
NATION MEDIA GROUP LTD	19/07/2022	183,280	-	183,280		-
KENYA SCHOOL OF GOVERNMENT-EMBU	19/04/2023	55,700	-	55,700		-
BEISA HOTEL LTD		441,500	-	-		441,500
EASTWARD GARDEN HOTEL LIMITED		8,000	-	-		8,000
GOLDEN BULL LTD		128,000	-	-		128,000
GOLDEN BULL LTD		126,000	-	-		126,000
GOLDEN BULLS LTD		7,500	-	-		7,500
GOLDENBULLS LTD		18,000	-	-		18,000
HIVE CLEAN	19/11/2019	54,000	-	-		54,000
HIVE CLEAN CARE	28/04/2019	160,000	-	-		160,000
HIVE CLEAN CARE	4/8/2018	63,000	-	-		63,000
HIVE CLEAN CARE	2/1/2019	375,000	-	-		375,000
BEISA HOTEL LTD		86,000	-	-		86,000
BEISA HOTEL LTD		336,000	-	-	(336,000)	-
BEISA HOTEL LTD		206,000	-	-		206,000
BEISA HOTEL LTD		27,000	-	-	(27,000)	-
BEISA HOTEL LTD		16,500	-	-		16,500
BEISA HOTEL LTD		510,000	-	-		510,000
BEISA HOTEL LTD		160,500	-	-		160,500
BEISA HOTEL LTD		44,000	-	-		44,000
BEISA HOTEL		86,000	-	-		86,000
BEISA HOTEL LTD		40,000	-	-		40,000
BEISA HOTEL LTD		25,000	-	-	(25,000)	-
BEISA HOTEL LTD		7,000	-	-		7,000
MFI DOCUMENTS SOLUTIONS LIMITED		121,800	-	-		121,800
SARGER INVESTMENTS		137,460	-	-		137,460
STANDARD GROUP LIMITED		177,480	-	-		177,480
STANDARD GROUP LIMITED		86,640	-	-		86,640
GLOBAL INTERJAPAN		137,360	-	-		137,360
GLOBAL INTERJAPAN		168,160	-	-		168,160
UPGRADED GENERAL	23/02/2022	36,000	-	-		36,000



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TRADERS						
UPGRADED GENERAL TRADERS	19/09/2019	47,000	-	-		47,000
GOLDEN BULL LTD		14,000	-	-		14,000
WAVEX INTERNET SERVICE PROVIDER LTD		575,070	-	-		575,070
WAVEX INTERNET SERVICE PROVIDER LTD		3,259,410	-	-		3,259,410
WAVEX INTERNET SERVICE PROVIDER LTD		557,670	-	-		557,670
WAVEX INTERNET SERVICE PROVIDER LTD		536,085	-	-		536,085
WAVEX INTERNET SERVICE PROVIDER LTD		3,976,000	-	-		3,976,000
WAVEX INTERNET SERVICE PROVIDER LTD		2,169,780	-	-		2,169,780
WAVEX INTERNET SERVICE PROVIDER LTD		894,000	-	-		894,000
WAVEX INTERNET SERVICE PROVIDER LTD	26/02/2018	1,015,040	-	-		1,015,040
JM MWANGI & CO ADVOCATES LLP		319,100	-	-		319,100
JM MWANGI & CO ADVOCATES LLP		1,890,520	-	-		1,890,520
JM MWANGI & CO ADVOCATES LLP		2,238,000	-	2,238,000		-
JM MWANGI & CO ADVOCATES LLP		2,345,000	-	-		2,345,000
JM MWANGI & CO ADVOCATES LLP		2,772,480	-	1,479,225		1,293,255
JM MWANGI & CO ADVOCATES LLP		2,983,579	-	2,983,579		-
JM MWANGI & CO ADVOCATES LLP		3,119,831	-	3,119,831		-
JM MWANGI & CO ADVOCATES LLP		3,717,255	-	3,717,255		-
EXPENDED DATA NETWORKS	6/9/2023		340,000	-		340,000

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NATION MEDIA GROUP PLC	29/12/2022		291,652	-		291,652
STANDARD GROUP PLC	29/12/2022		278,400	-		278,400
BLESSED EVENTS AND ENTERTAINMENT COMPANY	29/12/2022		30,000	-		30,000
SCORELINE INSURANCE BROKERS	20/04/2024		204,916,944	125,525,445		79,391,499
OCCIDENTAL INSURANCE COMPANY LTD	21/10/2021		1,599,168	-		1,599,168
MFI DOCUMENTS SOLUTION LIMITED	29/12/2022		207,678	-		207,678
BLESSED EVENTS AND ENTERTAINMENT COMPANY	29/12/2022		81,200	-		81,200
BLESSED EVENTS AND ENTERTAINMENT COMPANY	29/12/2022		30,000	-		30,000
BLESSED EVENTS AND ENTERTAINMENT COMPANY	29/12/2022		10,000	-		10,000
CASMACH ENTERPRISES			312,800	-		312,800
UJUZU NA BIAHARA	2/2/2023		1,299,780	-		1,299,780
RAWAMU ENTERPRISES LTD	29/12/2022		2,650,000	-		2,650,000
EMESS HOTEL LTD	1/1/1900		12,000	-		12,000
EMESS HOTEL LTD	29/12/2022		542,500	-		542,500
EMESS HOTEL LTD	29/12/2022		42,000	-		42,000
EMESS HOTEL LTD	29/12/2022		9,000	-		9,000
EMESS HOTEL LTD	29/12/2022		9,000	-		9,000
EMESS HOTEL LTD	29/12/2022		9,000	-		9,000
WATERFALLS RESORT LIMITED	29/12/2022		12,000	-		12,000
WATERFALLS RESORT LIMITED	29/12/2022		80,000	-		80,000
ABERDARE PRESTIGE AND ROYAL COTTAGES	29/12/2022		80,000	-		80,000
ABERDARE PRESTIGE AND ROYAL COTTAGES	29/12/2022		27,360	-		27,360
ABERDARE PRESTIGE AND ROYAL COTTAGES	29/12/2022		18,240	-		18,240
ABERDARE PRESTIGE AND ROYAL COTTAGES	29/12/2022		31,500	-		31,500



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MICHAEL MAINA MUTHEE	29/12/2022		606,000	-		606,000
DYWAKIMA ENTERPRISES	29/12/2022		38,250	-		38,250
DYWAKIMA ENTERPRISES	29/12/2022		54,000	-		54,000
DYWAKIMA ENTERPRISES	29/12/2022		26,250	-		26,250
DYWAKIMA ENTERPRISES	29/12/2022		16,000	-		16,000
DYWAKIMA ENTERPRISES	29/12/2022		32,000	1		31,999
DYWAKIMA ENTERPRISES	29/12/2022		8,000	-		8,000
PEAKS HOTEL LTD	29/12/2022		22,800	-		22,800
PEAKS HOTEL LTD	29/12/2022		59,000	-		59,000
PEAKS HOTEL LTD	29/12/2022		150,000	-		150,000
EASTWARD GARDEN HOTELS LTD	29/12/2022		18,850	-		18,850
EASTWARD GARDEN HOTELS LTD	29/12/2022		26,250	-		26,250
EASTWARD GARDEN HOTELS LTD	29/12/2022		17,400	-		17,400
EASTWARD GARDEN HOTELS LTD	29/12/2022		13,500	-		13,500
BEISA UNIQUE HOSPITALITY AND COMFORT	29/12/2022		15,400	-		15,400
BEISA UNIQUE HOSPITALITY AND COMFORT	29/12/2022		12,000	-		12,000
JAQANAZ RESTORT	29/12/2022		81,600	-		81,600
TROWENDY SERVICE			295,500	-		295,500
DAMAKA MOTORCARE GARAGE	9/6/2023		20,600	-		20,600
DAMAKA MOTORCARE GARAGE			76,400	-		76,400
TWINSHIRE TRAVELS	4/12/2023		49,300	-		49,300
TWINSHIRE TRAVELS			42,100	-		42,100
TWINSHIRE TRAVELS	4/12/2023		50,000	-		50,000
TWINSHIRE TRAVELS	12/10/2023		-	-		-
TWINSHIRE TRAVELS			48,500	-		48,500
TWINSHIRE TRAVELS			48,000	-		48,000
TWINSHIRE TRAVELS			42,400	-		42,400

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TWINSHIRE TRAVELS			30,000	-		30,000
TWINSHIRE TRAVELS	28/03/2024		68,500	-		68,500
TWINSHIRE TRAVELS	2/5/2024		58,500	-		58,500
TWINSHIRE TRAVELS	2/5/2024		81,300	-		81,300
TWINSHIRE TRAVELS	20/03/2024		506,800	-		506,800
TWINSHIRE TRAVELS			45,000	-		45,000
TWINSHIRE TRAVELS			416,000	-		416,000
TWINSHIRE TRAVELS			58,000	-		58,000
TWINSHIRE TRAVELS			101,900	-		101,900
TWINSHIRE TRAVELS LIMITED			170,000	-		170,000
TWINSHIRE TRAVELS LIMITED			172,900	-		172,900
TWINSHIRE TRAVELS LIMITED			242,950	-		242,950
TWINSHIRE TRAVELS LIMITED			438,000	-		438,000
TWINSHIRE TRAVELS LIMITED			135,000	-		135,000
TWINSHIRE TRAVELS LIMITED			34,000	-		34,000
PEIM GARAGE AUTO SPARES	05/06/2024		260,900	-		260,900
PEIM GARAGE AUTO SPARES			48,500	-		48,500
MAKEV AUTO PARTS AND SERVICES			49,706	-		49,706
JOLINKS SOLUTIONS	5/2/2024		912,000	-		912,000
RAWAMU ENTERPRISES LIMITED	1/2/2024		180,000	-		180,000
THE KENYAN ALLIANCE INSURANCE COMPA	2/12/2022				23,073,195	23,073,195
DEDAN KIMATHI UNIVERSITY					11,372,500	11,372,500
DEDAN KIMATHI UNIVERSITY					15,182,000	15,182,000
DEDAN KIMATHI					5,420,000	5,420,000



**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
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UNIVERSITY						
Sub-Total		113,035,280	218,800,277	148,442,573	54,659,695	238,052,680
COUNTY ADMINISTRATION GRAND TOTAL		238,306,023	241,142,634	183,058,354	54,659,695	351,049,999

**FINANCE DEPARTMENT AND ECONOMIC PLANNING PENDING BILLS REPORT**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	BALANCE B/F FROM FY 2022/2023	CUMMULATIVE ADDITIONS DURING THE PERIOD	CUMULATIVE PAYMENTS DURING THE PERIOD	ADJUSTMENT	OUTSTANDING BALANCE C/F
		A	B	C	D	E=A+B-C+D
<b>CONSTRUCTION OF BUILDINGS</b>						
ESVEN ENTERPRISES	17/1/2017	47,561	-	-		47,561
KIBSON GENERAL MERCHANTS	6/09/2016	51,343	-	-		51,343
COMMISSIONER OF VAT	29/06/2019	103,274	-	103,274		-
INCOME TAX MAIN COLLECTION ACCOUNT	29/06/2019	179,697	-	179,697		-
WEB COMMERCIAL LIMITED/ LAIKIPIA COUNTY DEPOSIT ACCOUNT	29/06/2019	598,990	-	-		598,990
MINCA LTD	27/06/2020	94,057	-	-		94,057
MINCA LIMITED	27/06/2020	273,550	-	-		273,550
WEB COMMERCIAL LTD	29/06/2019	1,619,062	-	-		1,619,062
KIMAT TRADING COMPANY LIMITED	3/1/2023	1,891,600	-	1,891,600		-
Sub-Total		4,859,134	-	2,174,571	-	2,684,563
<b>CONSTRUCTION OF CIVIL WORKS</b>						
LOOKUP SUPPLIES	7/09/2021	25,000	-	-		25,000
LAMPSTAND HOLDINGS LIMITED	27/04/2017	196,000	-	-		196,000
GO CONSTRUCTION COMPANY	17/02/2021	202,455	-	-		202,455

**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
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MITZ EARTHWORK KENYA LTD	15/06/2020	3,938,107	-	3,938,107	-
JOAN AND WILLIS TRADERS LIMITED	16/6/2020	3,543,220	-	3,543,220	-
FAIRHEAD CONSTRUCTION AND WATER COMPANY	NOT AVAILABLE	3,996,040	-	-	3,996,040
GEODORM EAST AFRICA	21/6/2016	3,999,564	-	-	3,999,564
KWELU	16/6/2020	3,797,060	-	-	3,797,060
WAKEFIELD ENGINEERING AND CONSTRUCTION LTD	22/12/2021	4,219,193	-	4,219,193	-
<b>Sub-Total</b>		<b>23,916,639</b>	<b>-</b>	<b>11,700,520</b>	<b>-</b>
<b>SUPPLY OF GOODS</b>					
COMMISSIONER OF VAT	NOT AVAILABLE	683	-	683	-
INCOME TAX MAIN COLLECTION ACCOUNT	1/08/2020	57,000	-	57,000	-
JAQANAZ RESORT	2/01/2021	132,000	-	-	132,000
DYTONDOWN PRINTERS & SUPPLIES LTD	22/04/2021	133,400	-	-	133,400
LAMCOOH TOP TECH	25/01/2021	580,850	-	-	580,850
KERIO VALLEY DEVELOPMENT AUTHORITY	6/02/2017	342,000	-	-	342,000
GOVERNMENT PRINTERS	528/9/2021	661,200	-	-	661,200
MORNING DEW EMPORIUM	22/9/2021	1,932,800	-	-	1,932,800
DANVOUR INVESTMENTS	NOT AVAILABLE	672,290	-	-	672,290
KATHINI TRADERS	6/3/2023	199,000	-	-	199,000
MORNING DEW EMPORIUM	5/5/2023	770,000	-	-	770,000
MFI DOCUMENT SOLUTION	17/10/2022	300,000	-	300,000	-
RUTPAL INVESTMENTS	16/5/2023	210,000	-	-	(210,000)
RUTPAL INVESTMENTS	12/04/2023	156,000	-	-	114,000
RUTPAL INVESTMENTS	12/04/2023	858,000	-	-	(18,000)
RUTPAL INVESTMENTS	16/5/2023	210,000	-	210,000	-
KATHINI TRADERS	6/3/2023	199,000	-	-	(199,000)
BARODI ENTERPRISES	16/8/2023		1,253,800	-	1,253,800
<b>Sub-Total</b>		<b>7,414,223</b>	<b>1,253,800</b>	<b>567,683</b>	<b>(313,000)</b>
<b>SUPPLY OF SERVICES</b>					



**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
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COMMISSIONER OF VAT	1/08/2020	19,655	-	19,655	-
THOMPSON FALLS LODGE	25/11/2020	38,400	-	-	38,400
EASTWARD GARDEN HOTELS LTD	NOT AVAILABLE	16,000	-	-	16,000
INSOFT (K) LTD	28/02/2018	6,960,000	-	-	6,960,000
SCALES AND SOFTWARE	22/3/2017	1,108,960	-	-	1,108,960
SCALES AND SOFTWARE	22/3/2017	1,085,180	-	-	1,085,180
M A CONSULTING GROUP	7/11/2020	1,912,800	-	-	1,912,800
BEISA HOTEL	2/08/2021	41,760	-	-	41,760
NASIOKI AUCTIONEERS	8/09/2021	242,968	-	-	242,968
STORMS RESORT AND CAMPSITE	9/09/2021	342,000	-	-	342,000
WEB COMMERCIAL LIMITED	29/06/2019	1,619,062	-	-	1,619,062
ABERDARE COTTAGES	1/10/2021	27,360	-	-	27,360
ABERDARE COTTAGES	21/6/2021	34,200	-	-	34,200
KENYA INSTITUTE OF SUPPLIERS MANAGEMENT (KISM)	6/06/2022	69,600	-	-	69,600
ABERDARE COTTAGES	8/04/2021	71,820	-	-	71,820
ABERDARE COTTAGES	22/4/2022	91,200	-	-	91,200
NASIOKI AUCTIONEERS		91,320	-	-	91,320
NASIOKI AUCTIONEERS		133,565	-	-	133,565
ABERDARE COTTAGES		159,600	-	-	159,600
ABERDARE COTTAGES	16/09/2021	171,000	-	-	171,000
FLAMINGO BEACH RESORT	15/1/2021	196,000	-	-	196,000
NASIOKI AUCTIONEERS	NOT AVAILABLE	326,239	-	-	326,239
MISTY MOUNTAIN LODGE	10/09/2021	339,000	-	-	339,000
NATION MEDIA	12/04/2022	356,120	-	356,120	-
NATION MEDIA GROUP	10.01.2022	356,120	-	-	356,120
EVEN ME ENTERPRISES	8/06/2022	425,000	-	425,000	-
ABERDARE COTTAGES	9/09/2021	729,600	-	-	729,600
STORMS RESORT AND CAMPSITE	11/10/2020	843,600	-	-	843,600
EXPENDED DATA NETWORKS	NOT AVAILABLE	1,081,236	-	-	1,081,236
SCALES AND SOFTWARE (K)	22/3/2017	1,400,120	-	-	1,400,120

**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
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LTD						
SCALES & SOFTWARE (K) LTD	22/3/2017	1,513,800	-	-		1,513,800
INSOFT K LTD	NOT AVAILABLE	1,740,000	-	-		1,740,000
EWALA MERCHANTS	4/05/2020	3,845,000	-	-	(3,845,000)	-
GOLDEN BULLS HOTEL	NOT AVAILABLE	189,000	-	-		189,000
SCALES AND SOFTWARE KENYA LIMITED	22/3/2017	1,659,380	-	-		1,659,380
AGILE CONSULTING	30/09/2022	5,668,312	-	2,000,000		3,668,312
EMESS HOTEL	5/1/2023	97,600	-	-		97,600
KIUNGA KINGIRWA AND COMPANY ADVOCATES	NOT AVAILABLE	3,500,000	-	3,500,000		-
NATION MEDIA GROUP	14/3/2023	2,900,000	-	750,000		2,150,000
BEISA HOTEL	14/10/2022	1,634,600	-	-		1,634,600
BEISA HOTEL	30/01/2023	132,500	-	-		132,500
EMESS HOTEL	26/10/2022	240,000	-	-		240,000
BEISA HOTEL	2/6/223	450,000	-	-		450,000
GOLDEN BULLS HOTEL	4/5/2023	164,000	-	-		164,000
BEISA HOTEL	29/11/2022	27,000	-	-		27,000
LOCAL AUTHORITY PROVIDENT FUND	NOT AVAILABLE	654,944	-	654,944		-
LOISOI RANCH \$ RESORT LTD	28/04/2023	253,000	-	-		253,000
DYWAKIMA EBENTERPRISES	30/08/2022	1,030,000	-	1,030,000		-
WAFULA, WASHIKA \$ ASSOCIATES	NOT AVAILABLE	13,625,711	-	10,000,000	1,374,289	5,000,000
WAFULA, WASHIKA \$ ASSOCIATES	NOT AVAILABLE	15,163,935	-	4,801,777	(10,362,159)	-
SHAMISH CATERING SERVICES	10/1/2023	1,890,000	-	-		1,890,000
STANDARD GROUP	4/10/2022	678,600	-	-		678,600
JAQANAZ RESORT	21/11/2022	150,000	-	-		150,000
ABERDARE PRESTIGE AND ROYAL COTTAGES	18/08/2022	1,952,000	-	-	(1,952,000)	-
BEISA HOTEL	28/11/2022	227,400	-	-		227,400



**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
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ABERDARE PRESTIGE AND ROYAL COTTAGES	6/2/2023	136,800	-	-		136,800
ABERDARE PRESTIGE AND ROYAL COTTAGES	23/01/2023	114,000	-	-		114,000
STORMS RESORT AND CAMPSITE	20/1/2023	504,450	-	-		504,450
BEISA HOTEL	9/2/2023	62,500	-	-		62,500
BEISA HOTEL	6/2/2023	62,500	-	-		62,500
BEISA HOTEL	10/1/2023	125,000	-	-		125,000
EMESS HOTEL		157,000	-	-		157,000
EMESS HOTEL		195,000	-	-		195,000
BEISA HOTEL		114,300	-	-		114,300
BEISA HOTEL		15,000	-	-		15,000
NATION MEDIA GROUP PLC		684,400	-	-		684,400
NATION MEDIA GROUP PLC		356,120	-	-		356,120
DAMAKA MOTORCARE GARAGE		49,500	-	-		49,500
STANDARD GROUP		86,640	-	-		86,640
MIKBRIST ENTERPRISES	24/4/2023	780,000	-	780,000		-
EMESS HOTEL LIMITED			-	-	787,500	787,500
NAIVASHA COUNTRY HOTEL LIMITED	22/8/2023		778,305	-		778,305
LIOSTRICH COMPANY LIMITED	2/4/2024		895,200	-		895,200
ABERDARE PRESTIGE & ROYAL COTTAGES	17/7/2023		45,600	-		45,600
ABERDARE PRESTIGE & ROYAL COTTAGES	22/12/2023		18,240	-		18,240
ABERDARE PRESTIGE & ROYAL COTTAGES	1/9/2023		42,750	-		42,750
KEBSKY ENTERPRISES LIMITED	11/4/2023		1,498,500	-		1,498,500
<b>Sub-Total</b>		<b>83,119,478</b>	<b>3,278,595</b>	<b>24,317,496</b>	<b>(13,997,370)</b>	<b>48,083,207</b>
<b>FINANCE GRAND TOTAL</b>		<b>119,309,474</b>	<b>4,532,395</b>	<b>38,760,270</b>	<b>(14,310,370)</b>	<b>70,771,229</b>

**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
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**HEALTH AND MEDICAL SERVICES DEPARTMENT PENDING BILLS REPORT**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	BALANCE B/F FROM FY 2022/2023	CUMMULATIVE ADDITIONS DURING THE PERIOD	CUMULATIVE PAYMENTS DURING THE PERIOD	ADJUSTMENT	OUTSTANDING BALANCE C/F
		A	B	C	D	E=A+B-C+D
<b>CONSTRUCTION OF BUILDING</b>						
AKHOIYA BUILDING CONTRACTORS		924,137	-	-		924,137
AMALI COMPANY LTD		3,423,742	-			3,423,742
AMOTHING CONSTRUCTION LIMITED	26/04/2018	1,016,972	-	-		1,016,972
BLESSED GEN. ENTERPRISES		792,315	-	-		792,315
BRAND WORKS BUILDING AND CONSTRUCTIONS		3,963,778	-	-		3,963,778
CHEPCHOK CONSTRUCTION LTD		244,521	-	-		244,521
ENGALONG LTD		488,850	-	-		488,850
FAYATECHXE AGENCIES		143,939	-	-		143,939
GEODEV SOLUTIONS		398,040	-	-		398,040
GIMAR INVESTMENTS		3,999,448	-	-		3,999,448
GOLDEN PEBBLES CONTRACTORS		944,640	-	-		944,640
JOHLIVE BUILDERS & FABRICATORS	26 Apr 2018	6,660,599	-	6,826,037	165,438	-
KABURN COSTRUCTION CO		2,749,585	-	-		2,749,585
KAMANDU EA LIMITED	19-Jun-19	3,796,709	-	-		3,796,709
KIPIMO ENTERPRISES		1,948,800	-	-		1,948,800
KIPIMO ENTERPRISES LTD	30-Jun-19	693,865	-	-		693,865
KIRISIA ENGINEERING CO.		3,500,784	-	-		3,500,784
KIWAN GENERAL CONSTRUCTION		304,844	-	-		304,844
KIWAN GENERAL CONSTRUCTION		197,739	-	-		197,739



**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
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KIWAN GENERAL CONSTRUCTION		902,205	-	-		902,205
KIWAN GENERAL CONSTRUCTION		54,150	-	-		54,150
MT KENYA HARDROCKS		177,218	-	-		177,218
MT. KENYA LEEWARDS BUILDERS CO LTD		821,280	-	-		821,280
MT. KENYA LEEWARDS BUILDERS CO LTD		1,980,607	-	-		1,980,607
MT. KENYA LEEWARDS BUILDERS CO LTD		1,827,642	-	-		1,827,642
NOMULEI CO. LTD		771,105	-	771,105		-
ORITERE BIULDERS AND CONSTRUCTION LTD		203,579	-	-		203,579
PRIMEPORT GEN SUPPLIES LTD		237,067	-	-		237,067
PROVIDENT INTERNATIONAL CONTRACTORS		3,890,000	-	-		3,890,000
SAPATH ELECTRICALS & HARDWARE APPLIANCES LTD		658,600	-	-		658,600
SAWASAWA CO. LTD		488,615	-	-		488,615
TAFFE WORKS LTD	29-Apr-20	645,337	-	-		645,337
TAFFE WORKS LTD	8-May-20	1,028,920	-	-		1,028,920
TAFFE WORKS LTD	8 May 2020	2,359,440	-	-		2,359,440
UGATUZI CONTRACTORS LTD		2,673,788	-	-		2,673,788
VLADKEN CONTRACTORS LTD		228,653	-	-		228,653
WENZHOU CONTRACTORS		3,981,595	-	-		3,981,595
<b>Sub-Total</b>		<b>59,123,108</b>	<b>-</b>	<b>7,597,142</b>	<b>165,438</b>	<b>51,691,404</b>
<b>CONSTRUCTION OF CIVIL WORKS</b>						
ENDS INTERNATIONAL CO. LTD		1,220,204	-	-		1,220,204
JOYCOT GENERAL CONTRACTORS LTD		427,231	-	-	-	427,231
JOYCOT GENERAL		1,201,644	-	-		1,201,644

**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
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CONTRACTORS LTD						
LAGAFA ENTERPRISES LTD		1,481,245	-	-		1,481,245
NDIHA BUILDING AND ELECTRICAL WORKS		442,500	-	-		442,500
TESIRAN ENGINEERING LTD		1,889,988	-	-		1,889,988
TEXXAS GENERAL STORES		274,500	-	-	-	274,500
<b>Sub-Total</b>		<b>6,937,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,937,312</b>
<b>SUPPLY OF GOODS</b>						
6 STAR PACERS COMPANY LTD	9-Mar-23	141,550	-	-	(141,550)	-
6 STAR PACERS COMPANY LTD		394,500	-	394,500	-	-
6 STAR PACERS COMPANY LTD		378,750	-	-	(378,750)	-
6 STAR PACERS COMPANY LTD		405,000	-	-	(405,000)	-
Acelic Enterprises Limited	25-Jan-23	2,989,792	-	2,989,792		-
ACHIRAL PHARMACEUTICALS	24-Jun-21	396,000	-	-	(396,000)	-
ACHIRAL PHARMACEUTICALS	15/03/2022	295,000	-	-	(295,000)	-
ACHIRAL PHARMACEUTICALS	15/03/2022	347,900	-	-	(347,900)	-
ACHIRAL PHARMACEUTICALS	19/01/2022	350,900	-	-	(350,900)	-
ACHIRAL PHARMACEUTICALS	3-Feb-22	354,500	-	-	(354,500)	-
ACHIRAL PHARMACEUTICALS	25/2/2022	478,000	-	-	(478,000)	-
ACHIRAL PHARMACEUTICALS	3-Feb-22	520,700	-	-	(520,700)	-
ACHIRAL PHARMACEUTICALS	24-Dec-21	524,000	-	-	(524,000)	-
ALFAJIRI PHARMACEUTICALS		4,390,500	-	-	-	4,390,500
ALICOYA MERCHANT		779,000	-	-	(779,000)	-
Alisumaa Enterprises	24-Mar-23	925,564	-	-		925,564



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ALLMED MEDICAL SUPPLIES	9-Mar-20	1,467,500	-	-	-	1,467,500
ALLMED MEDICAL SUPPLIES	9-Mar-20	511,500	-	-	(511,500)	-
ALLMED MEDICAL SUPPLIES	9-Mar-20	498,000	-	-	(498,000)	-
ALLMED MEDICAL SUPPLIES LIMITED	7-Oct-20	8,980,000	-	-	(8,980,000)	-
ALLMED MEDICAL SUPPLIES LIMITED	6-Jan-23	323,445	-	-	(323,445)	-
ALLMED MEDICAL SUPPLIES LIMITED	6-Jan-23	323,445	-	-	(323,445)	-
ALLMED MEDICAL SUPPLIES LIMITED	17-Feb-23	1,046,250	-	-	(1,046,250)	-
ALLMED MEDICAL SUPPLIES LTD	4-Aug-22	300,000	-	-	(300,000)	-
ALLMED MEDICAL SUPPLIES LTD	15-Aug-22	471,300	-	471,300		-
ALLMED MEDICAL SUPPLIES LTD	31-Aug-22	364,000	-	-	(364,000)	-
ALLMED MEDICAL SUPPLIES LTD	7-Oct-22	408,668	-	-	(408,668)	-
ALLMED MEDICAL SUPPLIES LTD	25-Oct-22	1,979,120	-	1,979,120		-
ALLMED MEDICAL SUPPLIES LTD	28-Nov-22	717,340	-	-	(717,340)	-
ALWAYS TECH LTD		2,986,800	-	-	-	2,986,800
AMBER PHARMACEUTICALS LIMITED	7-Dec-21	2,000,000	-	-	-	2,000,000
AMESTAR ENTERPRISES	25-Nov-20	292,300	-	-	(292,300)	-
AMESTER ENTERPRISES		292,320	-	-	-	292,320
ANGELICA MEDICAL SUPPLIES LTD	15-May-23	1,140,000	-	-	(1,140,000)	-
ANGELICA MEDICAL SUPPLY	20-Mar-20	375,000	-	-	(375,000)	-
ANNIWAM ENTERPRISES		2,125,000	-	-	(2,125,000)	-
ARCHIRAL PHARMACEUTICALS	24-Dec-21	460,000	-	-	(460,000)	-
ARCHIRAL PHARMACEUTICALS	4-Jul-22	225,000	-	-	(225,000)	-
ARCHIRAL PHARMACEUTICALS	4-Jul-22	253,000	-	-	(253,000)	-

**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
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ARCHIRAL PHARMACEUTICALS	4-Aug-22	687,000	-	-	(687,000)	-
ARCHIRAL PHARMACEUTICALS	22-Aug-22	360,000	-	360,000		-
ARCHIRAL PHARMACEUTICALS	22-Aug-22	396,000	-	396,000		-
ARCHIRAL PHARMACEUTICALS	7-Sep-22	836,000	-	-	(836,000)	-
ARCHIRAL PHARMACEUTICALS	8-Sep-22	438,000	-	438,000		-
ARCHIRAL PHARMACEUTICALS	31-Oct-22	116,800	-	-	(116,800)	-
ARCHIRAL PHARMACEUTICALS	31-Oct-22	207,500	-	-	(207,500)	-
ARCHIRAL PHARMACEUTICALS	29-Nov-22	273,000	-	-	(273,000)	-
ARCHIRAL PHARMACEUTICALS	16-Dec-22	272,400	-	-	(272,400)	-
ARCHIRAL PHARMACEUTICALS	7-Mar-23	120,000	-	-	(120,000)	-
ARCHIRAL PHARMACEUTICALS	31-Jan-23	350,000	-	-	(350,000)	-
ARCHIRAL PHARMACEUTICALS	2-Feb-23	386,800	-	-	(386,800)	-
ARCHIRAL PHARMACEUTICALS	3-Mar-23	500,000	-	-	(500,000)	-
ARCHIRAL PHARMACEUTICALS	4-May-23	147,400	-	-	(147,400)	-
ARCHIRAL PHARMACEUTICALS	16-May-23	683,400	-	-	(683,400)	-
ARCHIRAL PHARMACEUTICALS	4-Aug-21	493,000	-	-	(493,000)	-
ARCHIRAL PHARMACEUTICALS	22-Apr-21	30,000	-	-	(30,000)	-
AVRYMA EVENTS & DECORS	9-Mar-20	1,000,000	-	-	(1,000,000)	-
BETRAJ COMPANY LIMITED		5,316,890	-	-	(5,316,890)	-
BOBANA LIMITED	9-Mar-20	593,900	-	-	(593,900)	-
BONDENI TREE ENTERPRISES	10-Oct-21	80,000	-	-	(80,000)	-



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BONDENI TREE ENTERPRISES	11-Oct-21	188,100	-	-	(188,100)	-
BONDENI TREE ENTERPRISES	12-Oct-21	325,000	-	-	(325,000)	-
BONDENI TREE ENTERPRISES		80,000	-	-	(80,000)	-
BONDENI TREE ENTERPRISES		325,000	-	-	(325,000)	-
BONDENI TREES	9-Mar-20	176,184	-	-	(176,184)	-
BONDENI TREES	9-Mar-20	176,328	-	-	(176,328)	-
BONDENI TREES	9-Mar-20	220,968	-	-	(220,968)	-
BONDENI TREES ENTERPRISES	9-Mar-20	177,984	-	-	(177,984)	-
BONDENI TREES ENTERPRISES	9-Mar-20	255,420	-	-	(255,420)	-
BONDENI TREES ENTERPRISES	20/3/2020	254,880	-	-	(254,880)	-
BONDENI TREES ENTERPRISES	20/3/2020	457,880	-	457,880		-
BONDENI TREES ENTERPRISES	20/3/2020	312,480	-	312,480		-
BONDENI TREES ENTERPRISES	20/3/2020	302,580	-	302,580		-
Bright Diagnostic Limited	24-Jan-23	18,537,462	-	-		18,537,462
BRIGHT HOUSE ENTERPRISES	5-Jan-23	2,500,000	-	-	(2,500,000)	-
BRIGHTHOUSE ENTERPRISES	5-Jan-23	2,500,000	-	-	(2,500,000)	-
BUR AD INVESTMENT LIMITED	25-Jan-23	18,620	-	-	(18,620)	-
BUR AD INVESTMENT LIMITED	6-Jan-23	18,810	-	-	(18,810)	-
BUR AD INVESTMENT LIMITED	3-Feb-23	39,430	-	-	(39,430)	-
BUR AD INVESTMENT LIMITED	6-Jan-23	47,308	-	47,308		-
BUR AD INVESTMENT LIMITED	12-Jan-23	52,300	-	-	(52,300)	-
BUR AD INVESTMENT LIMITED	6-Jan-23	61,580	-	61,580		-
BUR AD INVESTMENT LIMITED	6-Jan-23	66,030	-	66,030		-
BUR AD INVESTMENT	24-Jan-23	67,025	-	-	(67,025)	-

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LIMITED						
BUR AD INVESTMENT LIMITED	12-Jan-23	89,560	-	-	(89,560)	-
BUR AD INVESTMENT LIMITED	6-Jan-23	128,120	-	-	(128,120)	-
BUR AD INVESTMENT LIMITED	4-Jan-23	130,075	-	130,075		-
BUR AD INVESTMENT LIMITED	3-Feb-23	145,415	-	145,415		-
BUR AD INVESTMENT LIMITED	12-Jan-23	149,000	-	-	(149,000)	-
BUR AD INVESTMENT LIMITED	6-Jan-23	155,965	-	-	(155,965)	-
BUR AD INVESTMENT LIMITED	3-Feb-23	241,605	-	-	(241,605)	-
BUR AD INVESTMENT LIMITED	6-Jan-23	360,810	-	-	(360,810)	-
BUR AD INVESTMENT LIMITED	3-Feb-23	399,000	-	-	(399,000)	-
CAELE INVESTMENT CO.LTD	30-Jun-20	482,000	-	-	(482,000)	-
CEDARWOOD DAIRY	31-May-22	166,410	-	-	(166,410)	-
CEDARWOOD DAIRY FARM	1-Sep-22	167,270	-	-	(167,270)	-
CEDARWOOD DAIRY FARM	1-Nov-22	169,420	-	-	(169,420)	-
CEDARWOOD DAIRY FARM	1-Feb-23	156,520	-	-	(156,520)	-
CEDARWOOD DAIRY FARM	2-May-23	185,750	-	-	(185,750)	-
CHEM LABS LTD	5-Aug-21	229,417	-	-	(229,417)	-
CHEM LABS LTD	4-Aug-21	344,276	-	-	(344,276)	-
CHEM LABS LTD	30-Sep-21	871,495	-	-	(871,495)	-
CHEM LABS LTD	30-Sep-21	45,467	-	-	(45,467)	-
CHEMLABS LIMITED	12-Oct-22	56,133	-	-	(56,133)	-
CHEMLABS LIMITED	14-Oct-22	226,290	-	-	(226,290)	-
CHEMLABS LIMITED	14-Oct-22	229,417	-	-	(229,417)	-
CHEMLABS LIMITED	25-Oct-22	126,600	-	-	(126,600)	-
CHEMLABS LIMITED	16-Dec-22	420,498	-	-	(420,498)	-
CHEMLABS LIMITED	16-Dec-22	356,884	-	356,884		-
CHEMLABS LIMITED	25-Oct-22	566,113	-	566,113		-
CHEM-LABS LIMITED	3-Apr-23	445,403	-	-	(445,403)	-



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CHEM-LABS LIMITED	3-Apr-23	489,146	-	489,146	-	-
CHEM-LABS LIMITED	9-Jun-23	725,936	-	725,936	-	-
CHEM-LABS LIMITED	9-Jun-23	262,712	-	-	(262,712)	-
CHEM-LABS LIMITED	9-Jun-23	523,618	-	-	(523,618)	-
CHIWASA ENTERPRISES		500,000	-	500,000	-	-
CLEJ SUPPLIES LTD	25-Jan-22	1,760,184	-	-	-	1,760,184
CLEJ SUPPLIES LTD	25-Jan-22	1,517,400	-	-	-	1,517,400
COMMODORE INTERNATIONAL LIMITED	14/4/2021	6,250,000	-	-	-	6,250,000
COMMODORE INTERNATIONAL LIMITED	14/4/2021	6,250,000	-	-	-	6,250,000
D WANDUH LOGISTICS AND SUPPLIES	30-Mar-21	148,800	-	-	-	148,800
DARIROSE ENTERPRISES	24-Feb-22	61,000	-	-	-	61,000
DARIROSE ENTERPRISES	24-Feb-22	198,925	-	-	-	198,925
DEEMARKS HOLDINGS LIMITED		380,000	-	-	-	380,000
DEEMARKS HOLDINGS LIMITED		900,000	-	900,000	-	-
DEKAAN ENG. AND GASES	8-Jun-21	281,000	-	-	(281,000)	-
DEKAAN ENGINEERING & GASES LTD	18-Nov-22	56,000	-	-	(56,000)	-
DEKAAN ENGINEERING GASES	12-Jan-23	162,500	-	162,500	-	-
DEKAAN ENGINEERING GASES	2-Feb-23	255,000	-	-	(255,000)	-
EL-GRAND PHARMACEUTICALS	11-Mar-21	3,958,840	-	-	-	3,958,840
EL-GRAND PHARMACEUTICALS	11-Mar-21	3,958,840	-	-	-	3,958,840
ERWAK INVESTMENT LTD	3-Sep-22	616,400	-	-	(616,400)	-
ESTERS AND POLYSTERS LTD	6-Feb-21	2,702,000	-	-	(2,702,000)	-
ESWAM PRINT SOLUTIONS	1-May-21	405,000	-	-	-	405,000
ESWAM PRINT SOLUTIONS	3-Oct-21	2,832,000	-	-	-	2,832,000
FAIDI HEALTH CARE	23-Sep-22	1,508,980	-	-	(1,508,980)	-
FAIDI HEALTH CARE	23-Sep-22	1,057,000	-	-	(1,057,000)	-
FAIDI HEALTH CARE	7-Oct-22	687,000	-	-	(687,000)	-

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FAIDI HEALTH CARE	7-Oct-22	1,492,000	-	-	(1,492,000)	-
FAIDI HEALTH CARE	5-Jan-23	2,200,000	-	-	(2,200,000)	-
FAIDI HEALTHCARE	11-Jan-23	475,000	-	-	(475,000)	-
FAIDI HEALTHCARE	5-Jan-23	2,200,000	-	-	(2,200,000)	-
FAIRY OF FORTUNE COMPANY LIMITED	2-May-23	750,000	-	-	(750,000)	-
FIMOKS SOLUTION ENTERPRISES	3-Mar-23	510,000	-	-	(510,000)	-
FIMOKS SOLUTION ENTERPRISES	25-Jan-23	631,680	-	-	(631,680)	-
FIMOKS SOLUTION ENTERPRISES	25-Jan-23	649,100	-	-	(649,100)	-
FLAVIC GREENS & GENERAL WORKS	1-Nov-22	576,880	-	-	(576,880)	-
FLAVIC GREENS & GENERAL WORKS	3-Apr-23	441,710	-	-	(441,710)	-
FLAVIC GREENS & GENERAL WORKS	2-May-23	476,720	-	476,720		-
FLAVIC GREENS & GENERAL WORKS	2-Jun-23	471,950	-	471,950		-
FLAVIC GREENS AND GENERAL WORKS	1-Feb-23	273,050	-	-	(273,050)	-
FLAVIC GREENS AND GENERAL WORKS	3-Jan-23	647,345	-	-	(647,345)	-
GEANVIEWS		531,300	-	-	(531,300)	-
GEANVIEWS		114,500	-	114,500		-
GEE MATRIX TECHNOLOGIES		188,000	-	-	-	188,000
GEEWEST ENTERPRISES	20/9/2019	700,000	-	700,000		-
GEEWEST ENTERPRISES	22-Apr-23	700,000	-	700,000		-
GEEWEST ENTERPRISES	18-Aug-22	225,000	-	-	(225,000)	-
GEEWEST ENTERPRISES	6-Oct-22	700,000	-	-	(700,000)	-
GERRY SUPPLIES LIMITED	1-Mar-22	836,134	-	-	(836,134)	-
GOFAM INVESTMENTS LIMITED	5-May-23	500,000	-	-	(500,000)	-
GOFAM INVESTMENTS LIMITED	23-May-23	316,000	-	316,000		-
Halyard Products Limited	23-Jan-23	2,865,000	-	-		2,865,000



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HARLEYS LIMITED	19-Aug-21	137,500	-	-	(137,500)	-
HASS SCIENTIFIC AND MEDICAL SUPPLIES	16-May-23	294,640	-	-	(294,640)	-
HASS SCIENTIFIC AND MEDICAL SUPPLIES	16-May-23	425,544	-	-	(425,544)	-
HASS SCIENTIFIC AND MEDICAL SUPPLIES	31-May-23	295,800	-	-	(295,800)	-
ITHANJI HOLDING LTD	3-Sep-20	616,400	-	616,400		-
JACESTO INVESTMENT	18-Oct-21	20,000	-	-	(20,000)	-
JACESTO INVESTMENT	18-Oct-21	65,400	-	-	(65,400)	-
JACESTO INVESTMENT	18-Oct-21	65,400	-	-	(65,400)	-
JACESTO INVESTMENT	16-May-22	191,430	-	-	(191,430)	-
JACESTO INVESTMENT	9-Mar-20	319,492	-	-	(319,492)	-
JACESTO INVESTMENT	3-Sep-20	357,060	-	357,060		-
JACESTO INVESTMENT	3-Sep-20	319,492	-	-	(319,492)	-
JACESTO INVESTMENT	3-Sep-20	415,260	-	415,260		-
JACESTO INVESTMENT	3-Sep-20	415,260	-	415,260		-
JACESTO INVESTMENT	3-Sep-20	415,260	-	-	(415,260)	-
Jacesto Investments	27-Mar-23	205,000	-	-		205,000
Jacesto Investments	26-Jan-23	216,160	-	-		216,160
Jacesto Investments	27-Feb-23	101,775	-	-		101,775
JADEN HOLDINGS	9-Mar-20	1,540,000	-	-	(1,540,000)	-
JADEN HOLDINGS	5-Jan-23	774,000	-	774,000		-
JADEN HOLDINGS LIMITED	5-Jan-23	774,000	-	-		774,000
JAYBEKS LIMITED	14-Jan-22	900,930	-	-	-	900,930
JAYBEKS LIMITED	14-Jan-22	900,930	-	-	-	900,930
JERRIQUICK GENERAL SUPPLY	9-Mar-20	1,500,000	-	-	(1,500,000)	-
JICA ENTERPRISES	9-Feb-22	166,587	-	166,587		-
JICA ENTERPRISES	9-Feb-22	166,587	-	-	(166,587)	-
JICA ENTERPRISES	3-Sep-20	273,460	-	-	(273,460)	-
JICA ENTERPRISES	3-Sep-20	26,000	-	-	(26,000)	-
JICA ENTERPRISES	3-Sep-20	169,527	-	169,527		-
JICA ENTERPRISES	3-Sep-20	23,000	-	23,000		-
Jica Enterprises	27-Mar-23	443,150	-	443,150		-
Jica Enterprises	26-Jan-23	463,690	-	-	-	463,690
Jica Enterprises	27-Feb-23	289,500	-	289,500		-

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JICA ENTERPRISES	27-Feb-23	326,710	-	326,710	-	-
JICA ENTERPRISES	27-Feb-23	26,000	-	-	-	26,000
JICA ENTERPRISES	27-Feb-23	52,000	-	-	-	52,000
JICA ENTERPRISES	27-Feb-23	326,710	-	326,710	-	-
JICA ENTERPRISES	27-Feb-23	39,000	-	-	-	39,000
JICA ENTERPRISES	27-Feb-23	326,710	-	-	-	326,710
JOBEJOS TOP SUPPLIERS	1-Feb-23	240,350	-	-	(240,350)	-
JOBEJOS TOP SUPPLIERS	2-May-23	231,580	-	231,580	-	-
JOBEJOS TOP SUPPLIERS	2-Jun-23	219,240	-	-	(219,240)	-
JOPALE STORES	12-Oct-20	33,420	-	-	(33,420)	-
JOPALE STORES	20/01/2022	90,300	-	-	(90,300)	-
JOPALE STORES	3-Feb-22	197,120	-	-	(197,120)	-
JOPALE STORES	20/01/2022	515,400	-	-	(515,400)	-
JOPALE STORES	21-Sep-22	405,000	-	-	(405,000)	-
JOPALE STORES	21-Sep-22	114,900	-	-	(114,900)	-
JOPALE STORES	21-Sep-22	65,250	-	-	(65,250)	-
JOPALE STORES	3-Oct-22	273,500	-	-	(273,500)	-
JOPALE STORES	24-Feb-23	60,400	-	-	(60,400)	-
JOPALE STORES	9-Jan-23	147,300	-	-	(147,300)	-
JOPALE STORES	24-Feb-23	428,500	-	-	(428,500)	-
JOPALE STORES	9-Jan-23	447,500	-	-	(447,500)	-
JOPALE STORES	9-Jan-23	257,700	-	-	(257,700)	-
JOPALE STORES	9-Jan-23	88,920	-	-	(88,920)	-
JOPALE STORES	9-Jan-23	65,250	-	-	(65,250)	-
JOPALE STORES	9-Jan-23	108,200	-	-	(108,200)	-
JOPALE STORES	9-Jan-23	418,680	-	-	(418,680)	-
JOPALE STORES	9-Jan-23	48,940	-	-	(48,940)	-
JOPALE STORES	9-Jan-23	260,200	-	-	(260,200)	-
JOPALE STORES	9-Jan-23	45,150	-	-	(45,150)	-
JOPALE STORES	9-Jan-23	33,420	-	-	(33,420)	-
JOSNJI ENTERPRISES	9-Mar-20	1,659,500	-	-	(1,659,500)	-
JOSNJI ENTERPRISES	9-Mar-20	810,000	-	-	-	810,000
JOSNJI ENTERPRISES	9-Mar-20	849,500	-	-	-	849,500
JOSNJI ENTERPRISES	9-Mar-20	356,500	-	-	-	356,500
JOSNJI ENTERPRISES	30/11/2021	356,500	-	-	-	356,500
JOSNJI ENTERPRISES	9-Mar-20	420,500	-	-	-	420,500
JOSNJI ENTERPRISES	30/11/2021	420,500	-	-	-	420,500



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JOSNJI ENTERPRISES	30/11/2021	810,000	-	-	(810,000)	-
JOSNJI ENTERPRISES	30/11/2021	849,500	-	-	(849,500)	-
JOWINA MEDICAL SUPPLIES	8-Sep-22	666,230	-	-	(666,230)	-
JOWINA MEDICAL SUPPLIES	14-Dec-22	1,033,600	-	-	(1,033,600)	-
JOWINA MEDICAL SUPPLIES	7-Mar-23	1,824,320	-	-	(1,824,320)	-
JOWINA MEDICAL SUPPLIES	24-Feb-23	2,029,984	-	-	(2,029,984)	-
JOWINA MEDICAL SUPPLIES	23-May-23	883,500	-	883,500		-
KARAH VENTURES	30-Aug-22	540,000	-	-	(540,000)	-
KARAH VENTURES	30-Aug-22	434,600	-	-	(434,600)	-
KARAH VENTURES	3-Oct-22	640,000	-	-	(640,000)	-
KARAH VENTURES	11-Nov-22	1,170,000	-	-	(1,170,000)	-
KARAH VENTURES	3-Mar-23	390,000	-	-	(390,000)	-
KARAH VENTURES	6-Jan-23	1,078,500	-	-	(1,078,500)	-
KARAH VENTURES	17-Feb-23	1,560,000	-	-	(1,560,000)	-
Kathini Traders	17-Jan-23	1,159,000	-	-		1,159,000
KATHINI TRADERS	17-Jan-23	182,000	-	-		182,000
KATHINI TRADERS	17-Jan-23	132,500	-	-		132,500
KATHINI TRADERS	17-Jan-23	170,000	-	-		170,000
KEMSA	20-Apr-21	241,600	-	-	(241,600)	-
KEMSA	9-Mar-20	275,000	-	-	(275,000)	-
KEMSA	20-Apr-21	694,800	-	-	(694,800)	-
KEMSA	20-Apr-21	760,480	-	-	(760,480)	-
KEMSA	20-Apr-21	777,842	-	-	(777,842)	-
KEMSA	20-Apr-21	791,620	-	-	(791,620)	-
KEMSA	20-Apr-21	1,545,250	-	-	(1,545,250)	-
KEMSA	20-Apr-21	1,593,600	-	-	(1,593,600)	-
KEMSA	20-Apr-21	1,884,900	-	-	(1,884,900)	-
KEMSA	26/09/21	1,086,000	-	-	-	1,086,000
KEMSA	11-Mar-21	1,962,500	-	-	-	1,962,500
KEMSA	17/11/21	6,488,500	-	-	-	6,488,500
KEMSA	17/11/21	10,246,741	-	10,246,741		-
KEMSA	17/11/21	10,545,050	-	10,545,050		-
KEMSA	17/11/21	56,802,738	-	56,802,738		-
KEMSA	25-Apr-22	1,483,915	-	-		1,483,915
KEMSA	25-Apr-22	52,441,409	-	-		52,441,409
KEMSA	25-Apr-22	56,802,738	-	-		56,802,738
KENLICK ELECTRICALS	30/11/2021	43,250	-	-	(43,250)	-

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KENLINK ELECTRICALS	30/11/2021	117,240	-	-	(117,240)	-
KENLINK ELECTRICALS	30/11/2021	100,980	-	-	(100,980)	-
KENLINK ELECTRICALS	30/11/2021	840,000	-	-	(840,000)	-
KENLINK ELECTRICALS	28-Sep-22	196,800	-	-	(196,800)	-
KENLINK ELECTRICALS	22-Nov-22	36,050	-	-	(36,050)	-
KENLINK ELECTRICALS	22-Nov-22	62,100	-	-	(62,100)	-
KENLINK ELECTRICALS	15-Dec-22	137,000	-	-	(137,000)	-
KENYA MEDICAL SUPPLIES	23-Mar-21	8,506,616	-	-	(8,506,616)	-
KENYA MEDICAL SUPPLIES AUTHORITY	31-May-23	5,865,980	-	-	(5,865,980)	-
KENYA MEDICAL SUPPLIES AUTHORITY	2-Jun-23	4,603,240	-	-	(4,603,240)	-
KENYA MEDICAL SUPPLIES AUTHORITY	12-Jan-23	5,081,430	-	-	(5,081,430)	-
KENYA MEDICAL SUPPLIES AUTHORITY	29-Mar-23	6,687,595	-	-	(6,687,595)	-
KENYA MEDICALS SUPPLIES AUTHORITY	12-Oct-22	6,523,600	-	-	(6,523,600)	-
KENYA MEDICALS SUPPLIES AUTHORITY	17-Nov-22	6,797,740	-	-	(6,797,740)	-
KERMAN TRADING CO LTD	9-Mar-20	308,040	-	-	(308,040)	-
KERMAN TRADING CO LTD	9-Mar-20	308,040	-	-	(308,040)	-
KERMAN TRADING CO LTD	3-Sep-20	368,960	-	368,960		-
KERMAN TRADING CO. LTD	9-Aug-21	270,920	-	-	(270,920)	-
KERMAN TRADING CO. LTD.	13-Mar-20	216,750	-	-	(216,750)	-
KERUPER LIMITED	1-Feb-23	217,500	-	-	(217,500)	-
KERUPER LIMITED	8-Apr-23	168,600	-	-	(168,600)	-
KERUPER LIMITED	2-May-23	252,470	-	252,470		-
KERUPER LIMITED	2-Jun-23	216,670	-	216,670		-
Keshi Limited	3-Feb-23	946,560	-	-		946,560
KEVMED DENTAL AND MEDICAL SUPPLIES LIMITED	24-Feb-23	69,400	-	69,400		-
KEVMED DENTAL AND MEDICAL SUPPLIES LIMITED	24-Feb-23	80,300	-	80,300		-
KEVMED DENTAL AND MEDICAL SUPPLIES LIMITED	24-Feb-23	101,100	-	101,100		-
KIPIMO ENTERPRISE	16-Nov-21	1,699,879	-	-	-	1,699,879



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KIIMO ENTERPRISE	12-Nov-21	1,491,620	-	-	-	1,491,620
KIIMO ENTERPRISE	12-Nov-21	1,699,878	-	-	-	1,699,878
KIIMO ENTERPRISES	28/1/2022	190,100	-	-	(190,100)	-
KIIMO ENTERPRISES	28-Jan-22	205,450	-	-	(205,450)	-
KIIMO ENTERPRISES	28/1/2022	301,210	-	-	(301,210)	-
KIIMO ENTERPRISES	18/2/2022	799,500	-	-	(799,500)	-
KIIMO ENTERPRISES	28-Jan-22	583,680	-	-	(583,680)	-
KIIMO ENTERPRISES	18/2/2022	3,893,770	-	-	-	3,893,770
KIIMO ENTERPRISES	28-Jan-22	309,900	-	-	(309,900)	-
KIIMO ENTERPRISES	18/2/2022	1,489,620	-	-	-	1,489,620
KIIMO ENTERPRISES	18/2/2022	51,500	-	-	(51,500)	-
KIIMO ENTERPRISES	18/2/2022	510,600	-	-	-	510,600
KIIMO ENTERPRISES	18/2/2022	274,175	-	-	(274,175)	-
KIIMO ENTERPRISES	18-Feb-22	95,050	-	-	(95,050)	-
KIIMO ENTERPRISES	18/2/2022	205,450	-	-	(205,450)	-
KIIMO ENTERPRISES	18/2/2022	301,210	-	-	(301,210)	-
KIIMO ENTERPRISES TO LHS NANYUKI	18/2/2022	458,470	-	-	(458,470)	-
KIWAN HARDWARE	5-Jan-22	1,012,430	-	-	-	1,012,430
KIWAN HARDWARE	13-Dec-22	70,000	-	-	(70,000)	-
KIWAN HARDWARE	13-Dec-22	26,520	-	-	(26,520)	-
KIWAN HARDWARE	13-Dec-22	9,120	-	-	(9,120)	-
KIWAN HARDWARE	13-Dec-22	159,350	-	-	(159,350)	-
KIWAN HARDWARE	13-Dec-22	192,500	-	-	(192,500)	-
KIWAN HARDWARE	13-Dec-22	75,000	-	75,000	-	-
KIWAN HARDWARE	23-Jun-21	18,460	-	-	(18,460)	-
KIWAN HARDWARE LTD	26/9/2021	98,800	-	98,800	-	-
KIWAN HARDWARE LTD	20/9/2019	43,500	-	-	-	43,500
KIWAN HARDWARE LTD	20/9/2019	212,000	-	-	-	212,000
KIWAN HARDWARE LTD	20/9/2019	138,000	-	-	(138,000)	-
KIWAN HARDWARE LTD	20/9/2019	103,500	-	-	(103,500)	-
KIWAN HARDWARE LTD	20/9/2019	229,500	-	-	(229,500)	-
KIWAN HARDWARE LTD	20/9/2019	106,900	-	-	(106,900)	-
KIWAN HARDWARE LTD	20/9/2019	85,400	-	-	(85,400)	-
KIWAN HARDWARE LTD	20/9/2019	105,900	-	-	(105,900)	-
KOSTOI ENTERPRISES	23/6/2021	67,000	-	-	(67,000)	-
KOSTOI ENTERPRISES	23/6/2021	705,000	-	-	(705,000)	-

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KOSTOI ENTERPRISES	23/6/2021	160,000	-	-	(160,000)	-
KOSTOI ENTERPRISES	23/6/2021	210,250	-	-	(210,250)	-
KOSTOI ENTERPRISES	23/6/2021	2,125,000	-	-	(2,125,000)	-
LEWASA AFRICA LIMITED	5-Apr-23	158,900	-	-	(158,900)	-
LEWASA AFRICA LIMITED	5-Apr-23	158,900	-	-	(158,900)	-
LEXKAM IMAGES LTD	5-Apr-23	2,244,000	-	-	-	2,244,000
LIGNITE SUPPLIES LTD	7-Aug-21	4,500,000	-	-	-	4,500,000
LIGNITE SUPPLIES LTD	7-Aug-21	4,500,000	-	-	-	4,500,000
LIWAM VENTURES	28-Dec-21	1,600,000	-	-	-	1,600,000
LOWATHINE LIMITED	8-Apr-23	700,000	-	-	(700,000)	-
LOWATHINE LIMITED	5-May-23	540,000	-	-	(540,000)	-
MAGEL PHARMACEUTICALS	9-Mar-20	1,755,000	-	-	(1,755,000)	-
MALUCKY HARDWARE	9-Mar-20	875,000	-	-	(875,000)	-
MALUCKY HARDWARE	9/3/2020	875,000	-	-	(875,000)	-
MANUREVA ENTERPRISES LIMITED	9-Mar-20	2,150,000	-	2,150,000		-
MEDASIL SURGICAL LIMITED	9-Sep-22	1,500,500	-	-	(1,500,500)	-
MEDASIL SURGICAL LIMITED	29-Aug-22	443,500	-	-	(443,500)	-
MEDASIL SURGICAL LIMITED	29-Aug-22	612,000	-	612,000		-
MEDASIL SURGICAL LIMITED	21-Sep-22	147,000	-	-	(147,000)	-
MEDASIL SURGICAL LIMITED	21-Nov-22	814,000	-	814,000		-
MEDASIL SURGICAL LIMITED	5-Jan-23	1,084,000	-	-	(1,084,000)	-
MEDASIL SURGICAL LIMITED	5-Jan-23	1,084,000	-	-	(1,084,000)	-
MEDIKEN LIMITED	9-Mar-20	175,000	-	-	(175,000)	-
MEDIONICS HEALTHCARE LIMITED	28-Mar-23	344,000	-	-	(344,000)	-
MEDIX EAST AFRICA	9-Mar-20	65,860	-	-	(65,860)	-
MEDIX EAST AFRICA	9-Mar-20	128,000	-	-	(128,000)	-
MEDIX EAST AFRICA	9-Mar-20	376,750	-	-	(376,750)	-
MEDIX EAST AFRICA	4-Nov-21	765,700	-	765,700		-
MEDIX EAST AFRICA		1,700,900	-	-	(1,700,900)	-
MEDIX EAST AFRICA	4-Nov-21	114,600	-	-		114,600
MEDIX EAST AFRICA	4-Nov-21	50,400	-	-		50,400
MEDIX EAST AFRICA	4-Nov-21	112,448	-	-		112,448
MEDIX EAST AFRICA	4-Nov-21	1,371,800	-	-		1,371,800
MEDIX EAST AFRICA	4-Nov-21	445,900	-	-		445,900
MEDIX EAST AFRICA	4-Nov-21	33,500	-	-		33,500



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MEDIX EAST AFRICA	4-Nov-21	28,000	-	-		28,000
MEDIX EAST AFRICA	4-Nov-21	765,700	-	-	(765,700)	-
MEDIX EAST AFRICA	4-Nov-21	67,200	-	-		67,200
MEDIX EAST AFRICA	4-Nov-21	434,600	-	-		434,600
MEDIX EAST AFRICA	4-Nov-21	33,050	-	-		33,050
MEDIX EAST AFRICA	4-Nov-21	33,200	-	-		33,200
MEDIX EAST AFRICA	4-Nov-21	87,650	-	-		87,650
MEDIX EAST AFRICA	4-Nov-21	273,900	-	-		273,900
MEDIX EAST AFRICA	4-Nov-21	236,500	-	-		236,500
MEDIX EAST AFRICA	4-Nov-21	1,379,600	-	-	(1,379,600)	-
MEDIX EAST AFRICA	4-Nov-21	101,600	-	-	(101,600)	-
MEDIX EAST AFRICA	4-Nov-21	578,000	-	-	(578,000)	-
MEDIX EAST AFRICA	4-Nov-21	291,000	-	-	(291,000)	-
MEDIX EAST AFRICA	4-Nov-21	64,400	-	-		64,400
MEDIX EAST AFRICA	4-Nov-21	765,700	-	-	(765,700)	-
MEDIX EAST AFRICA LIMITED	16-Aug-21	150,800	-	-	(150,800)	-
MEDIX EAST AFRICA LIMITED	2-Jul-21	680,700	-	680,700		-
MEDIX EAST AFRICA LIMITED	21-May-21	760,760	-	-	(760,760)	-
MEDIX EAST AFRICA LIMITED	23-Sep-22	290,100	-	-	(290,100)	-
MEDIX EAST AFRICA LIMITED	23-Sep-22	1,738,750	-	-	(1,738,750)	-
MEDIX EAST AFRICA LIMITED	3-Apr-23	881,100	-	-	(881,100)	-
MEDIX EAST AFRICA LIMITED	3-Apr-23	1,053,000	-	-	(1,053,000)	-
MEDIX EAST AFRICA LIMITED	3-Apr-23	150,800	-	-	(150,800)	-
MEDIX EAST AFRICA LTD	1-Feb-21	92,000	-	-	(92,000)	-
MEDIX EAST AFRICA LTD	1-Feb-21	147,600	-	-	(147,600)	-
MEDIX EAST AFRICA LTD	2-Jan-21	716,000	-	-	(716,000)	-
MEGAPOT ENTERPRISES	11-Mar-20	23,000	-	-	(23,000)	-
MEGAPOT ENTERPRISES	9-Mar-20	115,526	-	-	(115,526)	-
MEGAPOT ENTERPRISES	15-Apr-21	125,499	-	-	(125,499)	-

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MEGAPOT ENTERPRISES	15-Apr-21	270,316	-	-	(270,316)	-
MEGAPOT ENTERPRISES	15-Apr-21	290,861	-	-	(290,861)	-
MEGAPOT ENTERPRISES	9-Mar-20	368,392	-	-	(368,392)	-
MEGAPOT ENTERPRISES	9-Mar-20	371,809	-	-	(371,809)	-
MEGAPOT ENTERPRISES	15-Apr-21	376,652	-	-	(376,652)	-
MEGAPOT ENTERPRISES	15-Apr-21	391,573	-	-	(391,573)	-
MEGAPOT ENTERPRISES	15-Apr-21	392,850	-	-	(392,850)	-
MEGAPOT ENTERPRISES	9-Mar-20	395,155	-	-	(395,155)	-
MEGAPOT ENTERPRISES	10-Mar-20	600,000	-	-	(600,000)	-
MEGAPOT ENTERPRISES	10-Mar-20	342,379	-	-	(342,379)	-
MEGAPOT ENTERPRISES	10-Mar-20	263,179	-	-	(263,179)	-
MEGAPOT ENTERPRISES	10-Mar-20	290,861	-	-	(290,861)	-
MEGAPOT ENTERPRISES	10-Mar-20	392,850	-	-	(392,850)	-
MEGAWEL TECHNOLOGIES	15-Nov-22	375,000	-	-	(375,000)	-
MEGAWEL TECHNOLOGIES	13-Jan-23	375,000	-	-	(375,000)	-
META GLAS TRADERS	18-Feb-22	161,880	-	-		161,880
META GLAS TRADERS	15-Jan-22	161,880	-	-		161,880
META GLAS TRADERS	14-Jan-22	741,800	-	-		741,800
META GLAS TRADERS	17-Feb-22	741,800	-	-		741,800
META GLAS TRADERS	16-Feb-22	780,020	-	-		780,020
META GLAS TRADERS	16-Jan-22	1,284,990	-	-		1,284,990
METLEK VENTURES	26-Apr-21	43,780	-	-	(43,780)	-
METLEK VENTURES SUPPLIES	30-Mar-22	85,260	-	-	(85,260)	-
METLEK VENTURES SUPPLIES	30-Mar-22	174,000	-	-	(174,000)	-
METLEK VENTURES SUPPLIES	30-Mar-22	74,310	-	-	(74,310)	-
METLEK VENTURES SUPPLIES LTD	19-Aug-22	166,750	-	-	(166,750)	-
METROCARE LTD	5-May-23	1,298,300	-	-	(1,298,300)	-
METROCARE SERVICES	16-Feb-23	1,159,450	-	1,159,450		-
MFI DOCUMENT SOLUTIONS	16-Jan-23	145,000	-	145,000		-
MFI DOCUMENT SOLUTIONS	26-Jan-23	207,678	-	-	(207,678)	-
MFI- DOCUMENT SOLUTIONS	13-Jun-23	145,000	-	-	(145,000)	-
MFI DOCUMENT SOLUTIONS LIMITED	18-Jul-22	145,000	-	-	(145,000)	-



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MFI DOCUMENT SOLUTIONS LIMITED	18-Jul-22	52,200	-	-	(52,200)	-
MFI DOCUMENT SOLUTIONS LIMITED	18-Jul-22	145,000	-	-	(145,000)	-
MICROMERITICS ENTERPRISE	15-Apr-21	491,379	-	-	(491,379)	-
MICROMERITICS ENTERPRISES	8-Feb-22	1,040,000	-	-	(1,040,000)	-
MINT SWIFT LIMITED		1,553,000	-	-	(1,553,000)	-
MIRIKA GENERAL MERCHANTS	9-Mar-20	1,100,000	-	-	-	1,100,000
MISSION FOR ESSENTIAL DRUGS		33,530	-	-	(33,530)	-
MISSION FOR ESSENTIAL DRUGS	7-Jun-23	3,826,400	-	3,826,400		-
MISSION FOR ESSENTIAL DRUGS AND SUPPLIES	12-Jan-23	910,031	-	-	(910,031)	-
MISSION FOR ESSENTIAL DRUGS AND SUPPLIES	17-Mar-23	3,108,375	-	-	(3,108,375)	-
MIZPAH TOTAL SOLUTIONS LTD		430,000	-	430,000		-
MUIBAR VENTURES	9-Mar-20	240,000	-	-	(240,000)	-
MULTICARE MEDICAL SUPPLIES (K) LIMITED	16-Feb-23	1,137,500	-	1,137,500		-
MULTICARE MEDICAL SUPPLIES (K) LIMITED	9-Jan-23	1,176,250	-	-	(1,176,250)	-
MULTIGEN SUPPLIES		423,850	-	-	-	423,850
MULTIGEN SUPPLIES	5-Jul-19	26,650	-	-	-	26,650
MULTIGEN SUPPLIES	5-Jul-19	423,850	-	-	-	423,850
MULTIGEN SUPPLIES	5-Jul-19	830,000	-	-	-	830,000
MULTIGEN SUPPLIES		36,650	-	-	-	36,650
MULTIGEN SUPPLIES		220,700	-	-	-	220,700
MUNAWARA HOLDING LTD	25/2/2021	600,000	-	-		600,000
MWANGAZA GAS SUPPLIES	9-Mar-20	168,000	-	-	(168,000)	-
NANYUKI GLORY HARDWARE	16/03/2020	49,900	-	-	(49,900)	-
NANYUKI RESALOON SERVICE STATION	28-May-21	224,000	-	-	(224,000)	-

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NANYUKI RESALOON SERVICE STATION LTD	28-May-21	259,000	-	259,000		-
Nedliz Suppliers Co. Limited	13-Dec-22	(2,865,000)	-	2,865,000	5,730,000	-
NICAJO ENTERPRISES	3-Mar-23	658,750	-	-	(658,750)	-
Nickflix Systems and Supplies	25-Oct-22	1,711,260	-	-		1,711,260
NIWAMO INVESTMENTS	3-Mar-23	750,000	-	750,000		-
NJOIASA ENTERPRICE	29/1/2021	409,598	-	-		409,598
NJOIASA ENTERPRISES	25/04/2022	342,379	-	-		342,379
Njoiasa Enterprises	11-Apr-23	352,940	-	-		352,940
NONEYE ENTERPRISES LTD	44415	5,000,000	-	-		5,000,000
NONEYE ENTERPRISES LTD	7-Aug-21	5,000,000	-	-		5,000,000
NYUKS JIKASE GENERAL SUPPLIES LIMITED	3-Jan-23	230,000	-	-	(230,000)	-
NYUKS JIKASE GENERAL SUPPLIES LIMITED	2-Jun-23	244,000	-	244,000		-
NYUKS JIKASE GENERAL SUPPLIES LIMITED	2-Jun-23	269,000	-	269,000		-
OBRO HEALTHCARE LIMITED	3-Apr-23	720,000	-	720,000		-
OBRO HEALTHCARE LIMITED	3-Apr-23	1,790,000	-	-	(1,790,000)	-
OXYPLUS INTERNATIONAL	29-Oct-20	180,000	-	-	(180,000)	-
PEBBLE GENERAL AGENCIES LTD	9-Apr-20	843,500	-	-	(843,500)	-
PEBBLE GENERAL AGENCIES LTD	9-Apr-20	632,000	-	-	(632,000)	-
PEBBLE GENERAL AGENCIES LTD	9-Apr-20	370,000	-	-	(370,000)	-
PEJOLE ENTERPRISES	9-Mar-20	905,650	-	-	(905,650)	-
PEJOLE ENTERPRISES	20-Mar-20	491,000	-	491,000		-
PEJOLE ENTERPRISES	9-Mar-20	593,900	-	-	(593,900)	-
PEJOLE ENTERPRISES	9-Mar-20	350,500	-	-	(350,500)	-
PEJOLE ENTERPRISES	9-Mar-20	491,000	-	-	(491,000)	-
PENTA MEDICAL LTD	8-Dec-21	180,040	-	-		180,040
PENTA MEDICAL LTD	6-Feb-21	586,100	-	-		586,100
PENTA MEDICAL LTD	15/4/2021	1,381,772	-	-		1,381,772
PENTA MEDICALS LTD	3-Mar-20	505,500	-	-		505,500
PGG ENTERPRISES LIMITED	3-Apr-23	101,200	-	101,200		-
PGG ENTERPRISES LIMITED	3-Apr-23	101,200	-	76,900	(24,300)	-



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PGG ENTERPRISES LIMITED	2-May-23	76,900	-	85,540	8,640	-
PGG ENTERPRISES LIMITED	2-Jun-23	85,540	-	-	(85,540)	-
PITECH TRADERS	24-Jan-23	263,570	-	-	(263,570)	-
PITECH TRADERS	3-Apr-23	640,770	-	-	(640,770)	-
PLAN HEALTHCARE LIMITED	8-Mar-21	1,821,908	-	-		1,821,908
PLAN HEALTHCARE LTD	3-Aug-21	1,842,908	-	-		1,842,908
PLUMBERS HARDWARE	11-Feb-22	198,000	-	-	(198,000)	-
POLYMAX TECHNOLOGIES	5-Jan-23	1,250,000	-	1,250,000		-
POLYMAX TECHNOLOGIES	5-Jan-23	1,250,000	-	-	(1,250,000)	-
POLYMAX TECHNOLOGIES LIMITED	8-Sep-22	1,255,000	-	1,255,000		-
POLYMAX TECHNOLOGIES LIMITED	11-Nov-22	1,425,000	-	-	(1,425,000)	-
POLYMAX TECHNOLOGIES LIMITED	5-Jan-23	1,250,000	-	-	(1,250,000)	-
POLYMAX TECHNOLOGIES LIMITED	5-Jan-23	1,250,000	-	-	(1,250,000)	-
RANY SUPPLIERS	17/2/2020	740,000	-	-	(740,000)	-
RANY WORKS LIMITED	17/2/2020	67,500	-	67,500		-
RANY WORKS LIMITED	17-Feb-20	135,000	-	-	(135,000)	-
RANY WORKS LIMITED	17-Feb-20	256,250	-	-	(256,250)	-
RANY WORKS LIMITED	17-Feb-20	290,000	-	-	(290,000)	-
RANY WORKS LIMITED	17-Feb-20	456,300	-	-	(456,300)	-
RANY WORKS LTD	9-Mar-20	303,750	-	-	(303,750)	-
RANY WORKS LTD	17-Feb-20	303,750	-	-	(303,750)	-
RANY WORKS LTD	17-Feb-20	369,000	-	-	(369,000)	-
RANY WORKS LTD	9-Mar-20	303,750	-	-	(303,750)	-
RANY WORKS LTD	9-Mar-20	369,000	-	-	(369,000)	-
RAPHAWK KENYA LTD	2-Aug-21	649,000	-	-	649,000	1,298,000
RENDIVES ENTERPRISES	2-Aug-21	980,000	-	980,000		-
ROGERSIDE GENERALSUPPLIES	12-Oct-22	25,950	-	-	(25,950)	-
ROGERSIDE GENERALSUPPLIES	12-Oct-22	392,250	-	-	(392,250)	-
ROGERSIDE GENERALSUPPLIES	12-Oct-22	249,750	-	-	(249,750)	-
ROGERSIDE	12-Oct-22	371,450	-	-	(371,450)	-

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GENERALSUPPLIES						
ROGERSIDE GENERALSUPPLIES	12-Oct-22	183,078	-	-	(183,078)	-
ROGERSIDE GENERALSUPPLIES	12-Oct-22	252,400	-	-	(252,400)	-
ROGERSIDE GENERALSUPPLIES	12-Oct-22	85,900	-	-	(85,900)	-
ROGERSIDE GENERALSUPPLIES	12-Oct-22	371,450	-	-	(371,450)	-
ROGERSIDE GENERALSUPPLIES	12-Oct-22	183,078	-	-	(183,078)	-
ROGERSIDE GENERALSUPPLIES	12-Oct-22	252,400	-	-	(252,400)	-
ROGERSIDE GENERALSUPPLIES	12-Oct-22	85,900	-	-	(85,900)	-
ROGERSIDE GENERALSUPPLIES	12-Oct-22	121,690	-	-	(121,690)	-
Roma Solutions Limited	10-Jan-23	239,800	-	-		239,800
ROYAL DALMATIANS ENTERPRISES	29-May-22	733,500	-	-	-	733,500
SANCY GENERAL	1-Mar-22	85,000	-	-	(85,000)	-
SANCY GENERAL	1-Mar-22	235,000	-	-	(235,000)	-
SANCY GENERAL	1-Mar-22	359,200	-	-	(359,200)	-
SANCY GENERAL	2-May-22	807,600	-	-	(807,600)	-
SANCY GENERAL	2-May-22	320,664	-	-	(320,664)	-
SANCY GENERAL	2-May-22	235,000	-	-	(235,000)	-
SANCY GENERAL ENTERPRISE	2-May-22	239,180	-	-	(239,180)	-
SANCY GENERAL ENTERPRISE	2-May-22	40,000	-	-	(40,000)	-
SANCY GENERAL ENTERPRISES	1-Aug-22	238,480	-	-	(238,480)	-
SANCY GENERAL ENTERPRISES	1-Aug-22	329,240	-	-	(329,240)	-
SANCY GENERAL ENTERPRISES	1-Sep-22	407,400	-	-	(407,400)	-
SANCY GENERAL ENTERPRISES	30-Sep-22	429,120	-	-	(429,120)	-



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SANCY GENERAL ENTERPRISES	1-Feb-23	280,200	-	-	(280,200)	-
SANCY GENERAL ENTERPRISES	3-Jan-23	541,400	-	-	(541,400)	-
SANCY GENERAL ENTERPRISES	3-Apr-23	51,000	-	-	(51,000)	-
SANCY GENERAL ENTERPRISES	3-Apr-23	64,000	-	-	(64,000)	-
SANCY GENERAL ENTERPRISES	2-May-23	80,000	-	80,000		-
SANCY GENERAL ENTERPRISES	2-May-23	42,500	-	-	(42,500)	-
SANCY GENERAL ENTERPRISES	31-May-21	238,480	-	-	(238,480)	-
SANDLINE CONSTRUCTION LIMITED	15-Jul-22	951,200	-	-	(951,200)	-
SCAMUT ENTERPRISES	5-Jan-23	1,500,000	-	-	(1,500,000)	-
SCAMUT ENTERPRISES	6-Jan-23	1,000,000	-	-	(1,000,000)	-
SCAMUT ENTERPRISES	5-Jan-23	1,500,000	-	-	(1,500,000)	-
SCAMUT ENTERPRISES	2-May-23	450,000	-	-	(450,000)	-
SCIENCESCOPE LIMITED	7-Feb-23	88,300	-	-	(88,300)	-
SCIENCESCOPE LIMITED	7-Feb-23	119,450	-	-	(119,450)	-
SCIENCESCOPE LIMITED	7-Feb-23	121,420	-	121,420		-
SCIENCESCOPE LIMITED	7-Feb-23	192,700	-	-	(192,700)	-
SCIENCESCOPE LIMITED	25-Jan-23	206,985	-	-	(206,985)	-
SCIENCESCOPE LIMITED	7-Feb-23	246,250	-	-	(246,250)	-
SCIENCESCOPE LIMITED	7-Feb-23	265,850	-	265,850		-
SCIENCESCOPE LTD	9-Mar-20	141,410	-	-	(141,410)	-
SCIENCESCOPE LTD	9-Mar-20	257,960	-	-	(257,960)	-
SCIENCESCOPE LTD	9-Mar-20	500,354	-	-	(500,354)	-
SCIENCESCOPE LTD	9-Mar-20	371,850	-	-	(371,850)	-
SCOAN VENTURES	23-Sep-20	47,900	-	-	-	47,900
SCOAN VENTURES	23-Sep-20	47,900	-	-	-	47,900
SEAPEN LIMITED	23-Sep-20	1,429,750	-	-	(1,429,750)	-
SERBENWACH	23-Sep-20	1,540,000	-	-	-	1,540,000
SHELBI ENTERPRISES	10-Jan-21	295,480	-	-	(295,480)	-
SHELBI ENTERPRISES	1-Mar-21	316,140	-	-	(316,140)	-

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SHELBI ENTERPRISES	1-Feb-21	317,080	-	-	(317,080)	-
SHELBI ENTERPRISES	2-May-22	320,664	-	-	(320,664)	-
SHELBI ENTERPRISES	2-Oct-20	343,793	-	-	(343,793)	-
SHELBI ENTERPRISES	1-Mar-22	354,375	-	-	(354,375)	-
SHELBI ENTERPRISES	31-May-22	359,200	-	-	(359,200)	-
SHELBI ENTERPRISES	9-Jan-21	379,215	-	-	(379,215)	-
SHELBI ENTERPRISES	31-Mar-22	437,630	-	-	(437,630)	-
SHELBI ENTERPRISES	27-Jul-21	379,215	-	-	(379,215)	-
SHELBI ENTERPRISES	11-Jan-22	350,110	-	-	(350,110)	-
SHELBI ENTERPRISES	31-May-22	90,075	-	-	(90,075)	-
SHELBI ENTERPRISES	11-Jan-22	354,275	-	-	(354,275)	-
SIFARM DAIRIES	8-Mar-20	146,300	-	-	(146,300)	-
SIFARM DAIRIES	2-Oct-20	151,200	-	-	(151,200)	-
SIMPLEX INVESTMENTS LTD	15-Feb-20	17,000	-	-	(17,000)	-
SIMPLEX INVESTMENTS LTD	15-Feb-20	219,005	-	-	(219,005)	-
SIPICHEM PHARMACEAUTICAL	16-Apr-20	163,595	-	-	(163,595)	-
SIPICHEM PHARMACEAUTICAL	16-Apr-20	163,595	-	-	(163,595)	-
SIPICHEM PHARMACEUTICALS	16/04/2020	327,190	-	-	(327,190)	-
SKY LIMITER DISTRIBUTORS	4-Apr-23	309,500	-	-	(309,500)	-
SKYLIMETER DISTRIBUTORS	4-Apr-23	309,500	-	-	(309,500)	-
SKYLIMETER DISTRIBUTORS	26-Jun-23	648,750	-	648,750		-
SKYLIMETER DISTRIBUTORS	26-Jun-23	65,400	-	-	(65,400)	-
SKYLIMETER DISTRIBUTORS	26-Jun-23	234,260	-	234,260		-
SKYLONA ENTERPISES	17-Mar-22	535,000	-	-	(535,000)	-
SKYLONA ENTERPISES	22-Apr-22	535,000	-	-	(535,000)	-
SKYLONA ENTERPRISES	9-Mar-20	315,000	-	-	(315,000)	-
SKYLONA ENTERPRISES	9-Mar-20	87,000	-	-	(87,000)	-
SKYLONA ENTERPRISES	13-Oct-22	1,280,000	-	-	(1,280,000)	-
SMART FACILITY CARE	13-Oct-22	606,500	-	606,500		-
SNOWFLAME LIMITED	25-Apr-23	347,550	-	-	(347,550)	-
SNOWFLAMES LIMITED	18-Jan-23	418,750	-	418,750		-
Soyama Hardware Limited	31-Mar-23	682,575	-	-		682,575
SUNCARE MEDICAL&SURGICAL	14/4/2021	2,600,000	-	-		2,600,000



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SUPPLIES						
SUPPLY SOLLUTIONS ENTERPRISES LTD	5-Jun-21	3,500,000	-	-	(3,500,000)	-
SUPPLY SOLUTION ENTERPRISES LTD	21-Nov-22	1,169,000	-	-	(1,169,000)	-
SUPPLY SOLUTION ENTERPRISES LTD	23-Jan-23	207,200	-	-	(207,200)	-
SUPPLY SOLUTION ENTERPRISES LTD	6-Jan-23	295,000	-	-	(295,000)	-
SUPPLY SOLUTION ENTERPRISES LTD	16-Feb-23	1,855,400	-	-	(1,855,400)	-
SUPPLY SOLUTION ENTERPRISES LTD	5-May-23	1,370,000	-	1,370,000		-
SUPPLY SOLUTION ENTERPRISES LTD	5-May-23	830,000	-	-	(830,000)	-
SURGIBONE SUPPLIES	16-Jan-23	226,850	-	-	(226,850)	-
Tadaline Enterprises Limited	19-Jan-23	659,280	-	-		659,280
Tadaline Enterprises Limited	1-Sep-23	123,925	-	-		123,925
TAIFA BUTCHERY	9-Mar-20	342,379	-	-	(342,379)	-
TAIFA BUTCHERY	9-Mar-20	96,266	-	96,266		-
TAIFA BUTCHERY	3-Sep-20	154,600	-	-	(154,600)	-
TAIFA BUTCHERY	3-Sep-20	139,729	-	-	(139,729)	-
TAIFA BUTCHERY	3-Sep-20	167,500	-	167,500		-
THINGIA MAMBI INV.	31-Mar-22	239,400	-	-	(239,400)	-
THINGIA MAMBI INV.	1-Mar-22	248,095	-	-	(248,095)	-
THINGIA MAMBO	1-Feb-21	201,979	-	-	(201,979)	-
THINGIA MAMBO INVESTMENT	3-Apr-23	205,400	-	-	(205,400)	-
THINGIA MAMBO INVESTMENT	2-May-23	230,200	-	-	(230,200)	-
THINGIA MAMBO INVESTMENTS	1-Jul-22	268,315	-	-	(268,315)	-
THINGIA MAMBO INVESTMENTS	1-Aug-22	221,840	-	-	(221,840)	-
THINGIA MAMBO INVESTMENTS	1-Sep-22	254,630	-	-	(254,630)	-
THINGIA MAMBO	30-Sep-22	257,830	-	257,830		-

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INVESTMENTS						
THINGIA MAMBO INVESTMENTS	1-Feb-23	253,030	-	-	(253,030)	-
THINGIA MAMBO INVESTMENTS	3-Jan-23	283,685	-	-	(283,685)	-
Total Energies Kenya	4-Apr-23	500,000	-	-		500,000
TRANSMEDIC HEALTHCARE LTD	5-Jan-23	3,109,600	-	-	(3,109,600)	-
TSWANA VENTURES LTD	21-Nov-22	750,000	-	-	(750,000)	-
TSWANA VENTURES LTD	6-Jan-23	1,018,700	-	-	(1,018,700)	-
UNIFORM CENTER	8-Mar-20	3,300,000	-	-		3,300,000
UNIFORM CENTER	8-Mar-20	3,300,000	-	-		3,300,000
UZANI HOLDINGS LIMITED	8-Dec-21	403,000	-	-		403,000
UZANI HOLDINGS LIMITED	8-Dec-21	1,276,600	-	-		1,276,600
UZANI HOLDINGS LTD	8-Dec-21	403,000	-	-		403,000
VETERAN PHARMA	27-May-22	88,160	-	-	(88,160)	-
VETERAN PHARMA	17-Jun-22	279,000	-	-	(279,000)	-
VETERAN PHARMA	27-May-22	478,050	-	-	(478,050)	-
VETERAN PHARMA	27-May-22	585,000	-	-	(585,000)	-
VETERAN PHARMA	22-Jun-22	1,227,850	-	-	(1,227,850)	-
VETERAN PHARMA	22-Jun-22	17,750	-	-	(17,750)	-
VETERAN PHARMA	22-Jun-22	676,000	-	-	(676,000)	-
VETERAN PHARMA	22-Jun-22	233,841	-	-	(233,841)	-
VETERAN PHARMA	22-Jun-22	733,500	-	-	(733,500)	-
VETERAN PHARMA	22-Jun-22	585,000	-	-	(585,000)	-
VETERAN PHARMA	22-Jun-22	478,950	-	-	(478,950)	-
VETERAN PHARMACEUTICALS	9-Mar-20	420,570	-	-	(420,570)	-
VETERAN PHARMACEUTICALS	9-Mar-20	824,000	-	-	(824,000)	-
VETERAN PHARMACEUTICALS	9-Mar-20	794,500	-	-	(794,500)	-
VETERAN PHARMACEUTICALS	9-Mar-20	211,000	-	-	(211,000)	-
VETERAN PHARMACEUTICALS	9-Mar-20	268,150	-	-	(268,150)	-
VETERAN	9-Mar-20	660,000	-	-	(660,000)	-



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PHARMACEUTICALS						
VETERAN PHARMACEUTICALS	9-Mar-20	1,118,500	-	-	(1,118,500)	-
VETERAN PHARMACEUTICALS	9-Mar-20	811,710	-	-	(811,710)	-
VETERAN PHARMACEUTICALS	9-Mar-20	1,500,000	-	-	(1,500,000)	-
VETERAN PHARMACEUTICALS	9-Mar-20	1,508,800	-	-	(1,508,800)	-
VETERAN PHARMACEUTICALS	9-Mar-20	1,321,000	-	-	(1,321,000)	-
VETERAN PHARMACEUTICALS	9-Mar-20	514,422	-	-	(514,422)	-
VETERAN PHARMACEUTICALS	9-Mar-20	883,720	-	-	(883,720)	-
VETERAN PHARMACEUTICALS	9-Mar-20	913,100	-	-	(913,100)	-
VETERAN PHARMACEUTICALS	9-Mar-20	306,200	-	-	(306,200)	-
VETERAN PHARMACEUTICALS	9-Mar-20	2,820,000	-	-	(2,820,000)	-
VETERAN PHARMACEUTICALS	9-Mar-20	1,050,500	-	-	(1,050,500)	-
VETERAN PHARMACEUTICALS	12-Jul-22	300,000	-	300,000		-
VETERAN PHARMACEUTICALS	26-Jul-22	300,000	-	300,000		-
VETERAN PHARMACEUTICALS	2-Aug-22	1,029,000	-	-	(1,029,000)	-
VETERAN PHARMACEUTICALS	2-Aug-22	82,500	-	82,500		-
VETERAN PHARMACEUTICALS	2-Aug-22	346,950	-	-	(346,950)	-
VETERAN PHARMACEUTICALS	2-Aug-22	648,556	-	-	(648,556)	-
VILOTEK KENYA LTD	30-Jun-22	900,000	-	-		900,000
VILOTEK KENYA LTD	16/10/21	3,958,840	-	-		3,958,840
VILOTEK KENYA LTD	9-Mar-20	216,000	-	-	(216,000)	-

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VILOTEK KENYA LTD	9-Mar-20	90,000	-	-	(90,000)	-
VILOTEK KENYA LTD	9-Mar-20	847,200	-	-	(847,200)	-
VILOTEK KENYA LTD	9-Mar-20	598,500	-	-	(598,500)	-
VILOTEK KENYA LTD	9-Mar-20	900,000	-	-	(900,000)	-
VILOTEK KENYA LTD	9-Mar-20	3,828,840	-	-	(3,828,840)	-
VILOTEL KENTA LTD	9-Mar-20	112,200	-	-	(112,200)	-
WACLIK AGENCIES	26/11/20	293,500	-	-		293,500
WACLIK AGENCIES	26/11/20	293,500	-	-		293,500
WAGAKUMU TRADERS	4-Jan-21	25,000	-	-	-	25,000
WEST PHARMACY	9-Mar-20	112,000	-	-	(112,000)	-
WEST PHARMACY	9-Mar-20	266,500	-	-	(266,500)	-
WEST PHARMACY	9-Mar-20	549,300	-	-	(549,300)	-
WEST PHARMACY	9-Mar-20	1,925,500	-	-	(1,925,500)	-
WEST PHARMACY	9-Mar-20	11,000	-	-	(11,000)	-
WEST PHARMACY	9-Mar-20	22,000	-	-	(22,000)	-
WEST PHARMACY	9-Mar-20	81,170	-	-	(81,170)	-
WEST PHARMACY	9-Mar-20	93,200	-	-	(93,200)	-
WEST PHARMACY	30-Jun-22	290,460	-	-	(290,460)	-
WEST PHARMACY	22/4/2021	290,460	-	-	(290,460)	-
WEST PHARMACY	9-Mar-20	353,250	-	-	(353,250)	-
WEST PHARMACY	6-Feb-21	369,900	-	-	(369,900)	-
WEST PHARMACY	30-Jun-22	431,500	-	431,500		-
WEST PHARMACY	9-Mar-20	431,500	-	-	(431,500)	-
WEST PHARMACY	9-Mar-20	638,252	-	-	(638,252)	-
WEST PHARMACY	9-Mar-20	904,000	-	-	(904,000)	-
WEST PHARMACY	9-Mar-20	348,800	-	-	(348,800)	-
WEST PHARMACY	9-Mar-20	269,400	-	-	(269,400)	-
WEST PHARMACY	9-Mar-20	320,050	-	-	(320,050)	-
WEST PHARMACY	9-Apr-20	262,500	-	-	(262,500)	-
WEST PHARMACY	9-Mar-20	255,000	-	-	(255,000)	-
WEST PHARMACY	9-Mar-20	225,000	-	225,000		-
WEST PHARMACY	9-Mar-20	126,000	-	126,000		-
WEST PHARMACY	4-May-23	1,001,000	-	-	(1,001,000)	-
WEST PHARMACY NYAHURURU	10-Feb-23	624,000	-	-	-	624,000
WEST PHARMACY NYAHURURU	17-Mar-23	834,000	-	834,000		-



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WEST PHARMACY NYAHURURU LTD	6-Feb-01	146,500	-	-	-	146,500
WILFRA ENTERPRISES LTD	9-Mar-20	190,000	-	-	(190,000)	-
WILFRA ENTERPRISES LTD	9-Mar-20	780,000	-	780,000	-	-
WILFRA ENTERPRISES LTD	9-Mar-20	755,000	-	-	(755,000)	-
WLOCKRIDGE G ENTERPRISES	9-Mar-20	480,000	-	-	(480,000)	-
WLOCKRIDGE G ENTERPRISES	9-Mar-20	483,400	-	-	-	483,400
YOUNG TECH HOLDING LIMITED	9-Mar-20	309,050	-	-	-	309,050
YOUNG TECH HOLDING LIMITED	9-Mar-20	143,800	-	-	-	143,800
YOUNG TECH HOLDING LIMITED	9-Mar-20	171,510	-	-	-	171,510
YOUNG TECH HOLDING LIMITED	9-Mar-20	329,000	-	-	-	329,000
ZAEM VENTURES	9-Mar-20	247,500	-	247,500	-	-
ZAKIMA VENTURES	9-Mar-20	325,187	-	-	(325,187)	-
ZAKIMA VENTURES	9-Mar-20	332,980	-	-	(332,980)	-
ZAKIMA VENTURES	9-Mar-20	335,512	-	-	(335,512)	-
ZAKIMA VENTURES	30-Jun-22	331,205	-	-	(331,205)	-
ZAKIMA VENTURES	9-Mar-20	331,205	-	-	(331,205)	-
ZAKIMA VENTURES	9-Mar-20	332,208	-	-	(332,208)	-
ZAKIMA VENTURES	9-Mar-20	334,740	-	-	(334,740)	-
ZIONVILLE GENERAL AGENCY	4-Jan-21	300,000	-	-	(300,000)	-
ZULU MEDICS LIMITED	30-Jun-22	75,000	-	-	(75,000)	-
ZULU MEDICS LIMITED	23-Sep-21	1,415,000	-	-	(1,415,000)	-
ZULU MEDICS LIMITED	13-Dec-22	900,000	-	-	(900,000)	-
ZULU MEDICS LIMITED	5-Jan-23	41,168,868	-	-	(41,168,868)	-
ZULU MEDICS LIMITED	22-Mar-23	750,000	-	-	(750,000)	-
ZULU MEDICS LIMITED	5-Jan-23	1,500,000	-	-	(1,500,000)	-
<b>Sub-Total</b>		<b>738,927,367</b>	<b>-</b>	<b>128,055,798</b>	<b>(339,636,117)</b>	<b>271,235,452</b>
<b>SUPPLY OF SERVICES</b>						
STANDARD GROUP	5-Apr-20	107,730	-	-	-	107,730
SECULINK KENYA LIMITED	9-Mar-20	132,000	-	-	(132,000)	-

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SECULINK KENYA LIMITED	9-Mar-20	132,000	-	-	(132,000)	-
SECULINK KENYA LIMITED	9-Mar-20	132,000	-	-	(132,000)	-
SECULINK KENYA LIMITED	21-Apr-21	132,000	-	-	(132,000)	-
SECULINK KENYA LIMITED	21-Apr-21	132,000	-	-	(132,000)	-
SECULINK KENYA LIMITED	9-Mar-20	132,000	-	-	(132,000)	-
NATION MEDIA GROUP	15/04/21	216,920	-	-		216,920
RUMURUTI FIESTA HOTEL	22/02/20	257,500	-	-		257,500
SECULINK KENYA LIMITED	9-Mar-20	156,000	-	-	(156,000)	-
WALKERS KIKWETU	29/09/20	176,000	-	-		176,000
RUMURUTI FIESTA HOTEL	20/08/20	265,600	-	-	-	265,600
JESIMA HOTEL LTD	27/8/2020	278,400	-	-	-	278,400
LIKII AUTO GARAGE	3-Jan-21	528,000	-	9,103		518,897
BLESSED EVENTS AND ENTERTAINMENT COMPANY	4-Feb-21	720,000	-	-		720,000
LIKII AUTO GARAGE	10-Oct-20	1,031,800	-	-		1,031,800
LIKII AUTO GARAGE	17/11/2020	1,517,550	-	-		1,517,550
RUMURUTI FIESTA HOTEL	23/6/20	90,000	-	-		90,000
MIRIKA GENERAL MERCHANTS	.	1,000,000	-	-	-	1,000,000
VANSLEE AUTO PARTS AND SUPPLIES LTD	20-May-22	18,500	-	-		18,500
NETZERO SYSTEMS	4-Mar-20	30,130	-	-	(30,130)	-
SHUTTLE AUTO GARAGE	30-Jun-22	32,000	-	-		32,000
SHUTTLE AUTO GARAGE	30-Jun-22	33,000	-	-		33,000
SHUTTLE AUTO GARAGE	30-Jun-22	34,500	-	-		34,500
SHUTTLE AUTO GARAGE	30-Jun-22	41,200	-	-		41,200
SHUTTLE AUTO GARAGE	30-Jun-22	42,500	-	-		42,500
SHUTTLE AUTO GARAGE	1-Jul-21	42,500	-	-		42,500
SHUTTLE AUTO GARAGE	30-Jun-22	69,300	-	-		69,300
RUMURUTI FIESTA HOTEL	20/08/20	70,000	-	-		70,000
KENLINK ELECTRICALS	14/09/20	75,950	-	-		75,950
SHUTTLE AUTO GARAGE	30-Jun-22	82,800	-	-		82,800
STANDARD GROUP	19/05/2020	86,640	-	-		86,640
VANSLEE AUTO PARTS AND SUPPLIES LTD	20-May-22	96,266	-	-		96,266
SHUTTLE AUTO GARAGE	11-Dec-21	98,500	-	-		98,500
SHUTTLE AUTO GARAGE	11-Dec-21	98,500	-	-		98,500



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STANDARD GROUP PLC	25-May-22	101,589	-	-		101,589
GLOSEC SERVICES LIMITED	31/12/2020	108,000	-	-		108,000
SHUTTLE AUTO GARAGE	30-Jun-22	109,000	-	-		109,000
NETZERO SYSTEMS	9-Mar-20	124,400	-	-	(124,400)	-
NETZERO SYSTEMS	9-Mar-20	124,400	-	-	(124,400)	-
NETZERO SYSTEMS	3-Mar-20	124,400	-	-	(124,400)	-
OLYMPIA HOTELS LTD	14-Apr-22	124,400	-	-		124,400
SHUTTLE AUTO GARAGE	1-Dec-21	128,000	-	128,000		-
STANDARD GROUP PLC	3-Jun-20	153,000	-	153,000		-
SHUTTLE AUTO GARAGE	1-Dec-21	156,500	-	-		156,500
LIKII AUTO GARAGE LTD	25-Oct-21	157,000	-	-		157,000
STANDARD GROUP	3-Jun-20	980	-	-		980
NATION MEDIA GROUP PLC	4-Mar-22	183,280	-	-		183,280
CENTRAL FM	22-Jan-22	199,520	-	-		199,520
RUMURUTI FIESTA HOTEL	5-Feb-20	201,600	-	-		201,600
STANDARD GROUP PLC	3-Jun-20	213,000	-	-		213,000
SHUTTLE AUTO GARAGE	23/10/2020	220,500	-	-		220,500
MFI DOCUMENTS SOLUTIONS	20/01/2022	232,000	-	-		232,000
CENTRAL FM	22-Jan-22	234,320	-	-		234,320
DAMAKA MOTOR CARE GARAGE	9-Feb-21	242,700	-	-		242,700
VANSLEE AUTO PARTS AND SUPPLIES LTD	7-Feb-22	289,900	-	-		289,900
RUMURUTI FIESTA HOTEL	8-Jul-20	330,800	-	-		330,800
STANDARD GROUP	3-May-21	348,000	-	-		348,000
SHUTTLE AUTO GARAGE	30-Jun-22	383,500	-	-	(383,500)	-
NATION MEDIA GROUP	15/07/21	385,980	-	-		385,980
SHUTTLE AUTO GARAGE	4-Jan-22	393,550	-	-	(393,550)	-
VANSLEE AUTO PARTS AND SUPPLIES LTD	17-Mar-22	478,462	-	-		478,462
BLESSED EVENTS AND ENTERTAINMENT COMPANY	3-Jan-21	560,000	-	-	560,000	1,120,000
OLYMPIA HOTEL	9-Jan-20	890,400	-	-	890,400	1,780,800
MFI DOCUMENT SOLUTIONS LIMITED	3-Jul-21	1,392,000	-	-	(1,392,000)	-
MFI DOCUMENT SOLUTIONS	23-Jun-21	1,413,150	-	-	(1,413,150)	-
ALWAYS TECH LTD	3-Oct-21	2,986,800	-	-		2,986,800

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Emess Hotel Limited	17-Mar-23	68,000	-	-		68,000
Emess Hotel Limited	12-Jan-23	140,000	-	-		140,000
Emess Hotel Limited	14-Mar-23	280,000	-	-		280,000
Emess Hotel Limited	14-Mar-23	320,250	-	-		320,250
NDUNGLEEH	9-Mar-20	160,000	-	-	(160,000)	-
PENTA MEDICAL LTD	18-Jan-21	493,000	-	-	-	493,000
Emess Hotel Limited	6-Jan-23	45,000	-	-		45,000
Emess Hotel Limited	23-Jan-23	150,000	-	-		150,000
WALKERS KIKWETU	27-Sep-22	94,500	-	-		94,500
WALKERS KIKWETU	27-Sep-22	101,500	-	-		101,500
Waterfalls Resorts Limited	5-Apr-23	500,000	-	500,000		-
SYSTEM PARTNERS LTD	1-Jul-22	174,000	-	-	(174,000)	-
<b>Sub-Total</b>		<b>23,607,167</b>	<b>-</b>	<b>790,103</b>	<b>(3,817,130)</b>	<b>18,999,934</b>
<b>HEALTH GRAND TOTAL</b>		<b>828,594,955</b>	<b>-</b>	<b>136,443,043</b>	<b>(343,287,809)</b>	<b>348,864,102</b>

**AGRICULTURE DEPARTMENT PENDING BILLS REPORT**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	BALANCE B/F FROM FY 2022/2023	CUMMULATIVE ADDITIONS DURING THE PERIOD	CUMULATIVE PAYMENTS DURING THE PERIOD	ADJUSTMENT	OUTSTANDING BALANCE C/F
		A	B	C	D	E=A+B-C+D
<b>CONSTRUCTION OF BUILDING</b>						
JAMAKA CO. LTD	27/03/2020	1,267,485	-	1,267,485		-
CIFRA CONTRACTORS	22/6/2016	191,432	-	-		191,432
<b>Sub-Total</b>		<b>1,458,917</b>	<b>-</b>	<b>1,267,485</b>	<b>-</b>	<b>191,432</b>
<b>CONSTRUCTION OF CIVIL WORKS</b>						
SIMHAN COMMERCIAL AGENCY		3,898,760	-	-		3,898,760
ALTAN ENTERPRISES LTD	43944	535,034	-	-		535,034
TAFEE WORKS LIMITED	2/06/2020	1,459,222	-	-		1,459,222
<b>Sub-Total</b>		<b>5,893,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,893,016</b>



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SUPPLY OF GOODS						
KINAMBA ENTERPRICE		30,000	-	-		30,000
KINAMBA EVANS ENTERPRISES		30,000	-	-		30,000
DANROBE GENERAL ENTERPRISE	44005	85,250	-	-		85,250
SONSBATTIS AGENCIES LTD		110,000	-	110,000		-
DACLEM GENESIS VENTURES		113,205	-	-		113,205
GERBRINC SUPPLIES		164,000	-	-		164,000
JULIENNE GENERAL SUPPLIERS		250,000	-	-		250,000
SIX W LIMITED		351,000	-	351,000		-
DACLEM GENESIS VENTURES		387,580	-	-		387,580
GERBRINC SUPPLIES		405,500	-	-		405,500
GERBRINC SUPPLIES		516,500	-	-		516,500
CMC MOTORS		520,064	-	-		520,064
SPARLEX LIMITED		734,160	-	-		734,160
SPARLEX LIMITED		1,150,000	-	-		1,150,000
BORA BIO TECH	28/09/2021	3,815,200	-	3,815,200		-
KERIO VALLEY DEVELOPMENT AUTHORITY	44108	1,498,250	-	-		1,498,250
WINNET TECHNOLOGIES LIMITED	44207	1,130,000	-	-		1,130,000
SEAMLESS REGIONAL VENTURES	44296	298,000	-	298,000		-
METLEK VENTURE SUPPLIES	44657	836,500	-	-		836,500
JOROSEATTE VENTURES LIMITED	44735	399,600	-	-		399,600
NYAHURURU WATER AND SANITATION COMPANY	30/06/2024		525,010	-		525,010
NANYUKI WATER AND SANITATIONCOMPANY	30/06/2024		402,745	-		402,745
MT. KENYA LEEWARDS BUILDERS	22/12/2021	445,742	-	-		445,742
WARRANTON HORIZONS VENTURES	24/6/2022	1,791,000	-	1,791,000		-

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<b>Sub-Total</b>		<b>15,061,551</b>	<b>927,755</b>	<b>6,365,200</b>	<b>-</b>	<b>9,624,106</b>
<b>SUPPLY OF SERVICES</b>						
Shuttle auto garage		28,400	-	-		28,400
BLESSED EVENT AND ENTERTAINMENT COMPANY		30,000	-	-		30,000
PRIMEPORT GENERAL SUPPLIES		120,000	-	120,000		-
JOYET ENTERPRISE	1/26/2022	36,000	-	-		36,000
SHIRCHANZA MOTORS ENTERPRISES	10/02/2022	24,000	-	-		24,000
SHIRCHANZA MOTORS ENTERPRISES	10/02/2022	29,600	-	-		29,600
SHIRCHANZA MOTORS ENTERPRISES	10/02/2022	93,000	-	-		93,000
RUMURUTI FIESTA	1/27/2022	94,400	-	-		94,400
<b>Sub-Total</b>		<b>455,400</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>335,400</b>
<b>AGRICULTURE GRAND TOTAL</b>		<b>22,868,884</b>	<b>927,755</b>	<b>7,752,685</b>	<b>-</b>	<b>16,043,954</b>

**INFRASTRUCTURE DEPARTMENT PENDING BILLS REPORT**

<b>SUPPLIER/CONTRACTOR</b>	<b>DATE CONTRACTED</b>	<b>BALANCE B/F FROM FY 2022/2023</b>	<b>CUMMULATIVE ADDITIONS DURING THE PERIOD</b>	<b>CUMULATIVE PAYMENTS DURING THE PERIOD</b>	<b>ADJUSTMENT</b>	<b>OUTSTANDING BALANCE C/F</b>
		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E=A+B-C+D</b>
<b>CONSTRUCTION OF BUILDING</b>						
Heaven Grace Investment Limited	4/4/2024	-	398,193	-		398,193
Jam Jos Enterprises ltd	8/4/2024	-	413,482	-		413,482
HILLSAR GENERAL VENTURES LTD	24/5/2024	-	558,888	-		558,888
Axonometrics Invest Limited	22/3/2024	-	1,397,394	-		1,397,394
<b>Sub-Total</b>		<b>-</b>	<b>2,767,957</b>	<b>-</b>	<b>-</b>	<b>2,767,957</b>
<b>CONSTRUCTION OF CIVIL WORKS</b>						
FUSKA ENGINEERING	12/1/2024	-	4,961,384	-		4,961,384



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LIMITED						
MUYU CONTRACTORS COMPANY LIMITED	12/1/2024	-	2,709,609	-		2,709,609
JETMADA VENTURES COMPANY LTD	12/1/2024	-	2,222,500	-		2,222,500
ANNPack HOLDINGS LTD	12/1/2024	-	1,765,520	-		1,765,520
LEEKADO CONSTRUCTION KENYA LIMITED	12/1/2024	-	2,025,766	-		2,025,766
PATECK CONSTRUCTIONS LIMITED	14/3/2024	-	2,688,155	-		2,688,155
THREE PHASE CONTRACTORS LTD	12/1/2024	-	3,765,998	-		3,765,998
IKIRIMA LIMITED	12/1/2024	-	2,287,201	-		2,287,201
ELOIZZA TRADING COMPANY	22/1/2024	-	3,507,298	-		3,507,298
PATERWISE TRADING LTD	22/1/2024	-	1,777,178	-		1,777,178
REGIME SERVICES LTD	22/1/2024	-	2,920,300	-		2,920,300
GWENAX CONSTRUCTION COMPANY LIMITED	22/1/2024	-	3,040,815	-		3,040,815
LUCKY WINTER INVESTMENT LIMITED	22/1/2024	-	2,256,339	-		2,256,339
MABU AGENCIES LIMITED	22/1/2024	-	3,816,922	-		3,816,922
MORBEN TECHNICAL AGENCIES CO.LTD	22/1/2024	-	3,598,320	-		3,598,320
NABORE LIMITED	22/2/2024	-	3,492,000	-		3,492,000
SASYCOM ENTERPRISES LTD	18/4/2024	-	1,898,074	-		1,898,074
GIMCOT COMPANY LTD	18/4/2024	-	2,820,308	-		2,820,308
VEPCON ENTRPRISES LTD	22/1/2024	-	3,700,980	-		3,700,980
SHIELD EXPERT LIMITED	22/1/2024	-	3,535,680	-		3,535,680
MORBEN TECHNICAL AGENCIES CO.LTD	22/2/2024	-	2,088,498	-		2,088,498
LEMAC CONTRACTORS LTD	22/2/2024	-	3,605,744	-		3,605,744
PAVEKI GENERAL MERCHANTS LIMITED	22/11/2024	-	2,648,168	-		2,648,168
PAMWAGI LIMITED	24/4/2024	-	4,940,266	-		4,940,266
D&G INNOVATIONS	5/2/2024	-	4,961,384	-		4,961,384
HOLALE AGENCIES LTD	5/2/2024	-	3,940,230	-		3,940,230

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JAMERC SOLUTIONS COMPAY LIMITED	5/2/2024	-	4,463,651	-	4,463,651
MABUNIANS CONSTRUCTION COMPANY	5/2/2024	-	2,701,350	-	2,701,350
QUALIT TRADING COMPANY LIMITED	5/2/2024	-	4,979,561	-	4,979,561
SMARNIA INVESTMENT LIMITED	5/2/2024	-	4,963,002	-	4,963,002
LAYWAN CONSTRUCTION AND SUPPLIES	5/2/2024	-	1,948,800	-	1,948,800
JOMPER ENTERPRISES LIMITED	19/2/2024	-	3,595,420	-	3,595,420
GALMOND HOLDING LIMITED	19/2/2024	-	2,799,660	-	2,799,660
WENWEE CONTRACTORS LIMITED	19/2/2024	-	3,937,620	-	3,937,620
NGARRAMATT CONTRACTORS AND GENERAL	19/2/2024	-	4,396,400	-	4,396,400
SEYIA NAMAIANA LTD	19/2/2024	-	1,875,000	-	1,875,000
HARVWAY LIMITED	18/3/2024	-	1,679,494	-	1,679,494
MAKEMWA INVESTMENT LTD	5/2/2024	-	1,274,260	-	1,274,260
FRIMAC GENERAL MERCHANTILE LIMITED	5/2/2024	-	4,986,236	-	4,986,236
BEAUFORT CONSTRUCTION COMPANY LTD	14/4/2024	-	1,468,612	-	1,468,612
BAKOLA ENERGY LIMITED	6/7/2021	1,937,780	-	-	1,937,780
BAKOLA ENERGY LIMITED	6/4/2021	4,551,167	-	-	4,551,167
CECI DESIGN BUILDERS	6/6/2017	696,000	-	-	696,000
CECI DESIGN BUILDERS	3/1/2017	1,586,000	-	-	1,586,000
CHEPCHOK CONTRACTORS CO.LTD	4/4/2017	1,999,840	-	-	1,999,840
DANBLAQ COMPANY LTD	4/20/2017	911,760	-	-	911,760
DIAMOND NATURE LTD	6/4/2021	4,939,002	-	-	4,939,002
FUSKA ENGINEERING	5/19/2021	2,000,420	-	-	2,000,420
GAKEU CONTRACTORS AND CIVIL ENGINEERING	3/11/2020	77,159	-	-	77,159



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GEFRO IMANI LTD	17/05/2017	2,926,407	-	-	2,926,407
HANDISH INVESTMENT LTD	12/22/2021	3,985,000	-	-	3,985,000
HARVWAY LTD	3/3/2020	3,949,150	-	-	3,949,150
INSUNT CONTRACTORS LTD	3/28/2020	3,959,428	-	-	3,959,428
JAKE DAUL CO LTD	10/21/2020	2,965,960	-	2,965,960	-
JAYLA LTD	6/13/2021	4,991,529	-	4,991,529	-
KAJOC VENTURES	4/07/2017	1,278,466	-	-	1,278,466
KEISTONE CONSTRUCTION CO LTD	1/3/2022	4,994,896	-	4,994,896	-
MUYU CONSTRCTOR LTD	#REF!	3,944,000	-	-	3,944,000
LAIKIPIA LOGISTICS LIMITED	10/10/2016	808,000	-	-	808,000
LAIKIPIA LOGISTICS LIMITED	3/1/2017	1,101,072	-	-	1,101,072
LAIKIPIA LOGISTICS LTD	5/16/2017	1,101,072	-	-	1,101,072
MARINE CONTRACTORS	6/28/2021	3,497,400	-	-	3,497,400
MARINE CONTRACTORS	5/19/2021	4,561,816	-	-	4,561,816
MERNGA INVESTMENT LTD	4/8/2021	17,291,772	-	-	17,291,772
MIDOTI ENGINEERING GROUP LTD	25/1/2021	457,249	-	-	457,249
MITZ EARTHWORKS KENYA LTD	30/03/20221	4,965,032	-	-	4,965,032
MT KENYA LEEWARDS BUILDERS	5/15/2020	3,329,624	-	-	3,329,624
MYBERG CONSTRUCTION LTD	5/25/2018	3,623,550	-	-	3,623,550
NATIONAL YOUTH SERVICE	4/2/2020	13,681,674	-	-	13,681,674
NYAMODA MOTHERS AND DAUGHTERS	5/6/2016	1,347,108	-	-	1,347,108
NYONJORO EAST AFRICA LTD	6/20/2016	697,856	-	-	697,856
NYONJORO EAST AFRICA LTD	16/3/2016	1,518,300	-	-	1,518,300
PHANLAY LIMITED	3/1/2017	1,927,920	-	-	1,927,920
PIONEER ENGINEERING AND CONSTRUCTION COMPANY	6/26/2021	2,915,559	-	-	2,915,559
PRECILVER VENTURES	5/19/2021	4,501,960	-	-	4,501,960
PRIME MOVER MASTER CONTRACTORS	4/2/2020	3,968,940	-	-	3,968,940

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SUNSUUN LIMITED	5/23/2021	12,481,727	-	6,240,864	6,240,863
TESIRIAN ENGINEERING & CON LTD	11/9/2020	2,706,048	-	-	2,706,048
TEWANGI LTD	3/28/2020	2,291,000	-	-	2,291,000
TRIPPLEAGE INVESTMENTS LIMITED	6/7/2021	4,832,096	-	-	4,832,096
UGATUZI CONTRACTORLTD	4/8/2021	4,296,994	-	-	4,296,994
VASCH PROPERTIES	3/15/2022	4,961,900	-	-	4,961,900
WARUGITA CONTRACTORS LTD	7/15/2021	2,730,749	-	-	2,730,749
WENWEE CONTRACTOR LIMITED	5/19/2021	4,694,000	-	4,694,000	-
ELONINO TRADING CO.LTD	10/3/2021	3,971,660	-	-	3,971,660
ELONINO TRADING COMPANY LIMITED	16/2/2021	657,787	-	-	657,787
ENDS INTERNATIONAL LTD	19/1/2022	751,592	-	-	751,592
FAIRHEAD CONSTRUCTION AND WATER COMPANY	8/6/2017	3,966,040	-	-	3,966,040
FEBI ENTERPRISES LTD	9/5/2017	2,048,850	-	-	2,048,850
GEOCAST AGENCIES LTD	13/3/2018	185,925	-	-	185,925
GEODORM EAST AFRICA	28/4/2017	3,999,564	-	-	3,999,564
GREENLIPE GENERAL SUPPLIES LTD	26/4/2017	696,120	-	-	696,120
HARVWAY LIMITED	5/3/2019	3,949,150	-	-	3,949,150
HARVWAY LIMITED	18/2/2020	1,970,473	-	-	1,970,473
HYDROTECH INTERSERVICES LIMITED	17/3/2020	1,235,214	-	-	1,235,214
INSUNT CONTRACTORS LTD	8/1/2020	3,959,428	-	-	3,959,428
JOYCOT GENERAL CONTRACTORS LTD	27/4/2016	4,539,426	-	-	4,539,426
LAIKIPIA LOGISTICS CO LTD	15/3/2016	2,076,168	-	-	2,076,168
MYBERG CONSTRUCTION LTD	10/1/2018	1,786,567	-	-	1,786,567
PUSH AND PULL CONTRACTORS	31/3/2017	1,387,940	-	-	1,387,940
RED ORCHID COMPANY LTD	12/1/2021	1,130,130	-	-	1,130,130
SAMBAZA COMPANY LTD	12/1/2021	911,049	-	-	911,049



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SUNSUUN LIMITED	13/3/2020	12,481,727	-	-	12,481,727
VLADKEN CONTRACTORS LTD	12/2/2019	538,537	-	-	538,537
WARUGITA CONTRACTORS LTD	5/1/2022	2,094,227	-	-	2,094,227
<b>Sub-Total</b>		<b>216,321,955</b>	<b>126,043,702</b>	<b>23,887,249</b>	<b>318,478,408</b>
<b>SUPPLY OF GOODS</b>					
SIMBA CORPORATION LTD	14/4/2024		13,822,000	-	13,822,000
ACHELLIS MATERIAL HANDLING LTD	14/4/2024		1,600,000	-	1,600,000
ADTECH MARCH LIMITED	13/2/2021	320,000	-	-	320,000
ADTECH MERCH LIMITED	13/2/2021	480,000	-	-	480,000
ADTECH SOLUTIONS	13/2/2021	14,000	-	-	14,000
ADTECH SOLUTIONS	13/2/2021	89,000	-	-	89,000
ADTECH SOLUTIONS	13/2/2021	118,000	-	-	118,000
KINAMBA BUDGET PETROL STATION	20/9/2018	759,255	-	-	759,255
DENMARK INVESTMENT	31/7/2020	776,100	-	-	776,100
FAREES ENTERPRISES	2/23/2023	369,000	-	-	369,000
JOKING'S HARDWARE		1,069,319	-	-	1,069,319
KATHINI TRADERS	6/26/2016	684,000	-	-	684,000
KINAMBA BUDGET ENTERPRISES	16/6/2017	1,642,800	-	-	1,642,800
KINAMBA BUDGET PETROL STATION	16/6/2017	100,000	-	-	100,000
KINAMBA BUDGET PETROL STATION	16/6/2017	100,000	-	-	100,000
KINAMBA BUDGET PETROL STATION	16/6/2017	150,000	-	-	150,000
KINAMBA BUDGET PETROL STATION	16/6/2017	200,000	-	-	200,000
KINAMBA BUDGET PETROL STATION	16/6/2017	300,000	-	-	300,000
KINAMBA BUDGET PETROL STATION	16/6/2017	300,000	-	-	300,000
KINAMBA BUDGET PETROLEUM LTD	16/6/2017	120,000	-	-	120,000

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KINAMBA BUDGET PETROLEUM LTD	16/6/2017	200,000	-	-	200,000
KINAMBA BUDGET PETROLEUM LTD	16/6/2017	200,000	-	-	200,000
KINAMBA BUDGET PETROLEUM LTD	16/6/2017	200,000	-	-	200,000
KINAMBA BUDGET PETROLEUM LTD	16/6/2017	200,000	-	-	200,000
KINAMBA BUDGET PETROLEUM LTD	16/6/2017	200,000	-	-	200,000
KINAMBA BUDGET PETROLEUM LTD	16/6/2017	200,000	-	-	200,000
KINAMBA BUDGET PETROLEUM LTD	16/6/2017	287,765	-	-	287,765
KINAMBA BUDGET PETROLEUM LTD	16/6/2017	300,000	-	-	300,000
KINAMBA BUDGET PETROLEUM LTD	16/6/2017	300,000	-	-	300,000
KINAMBA BUDGET PETROLEUM LTD	16/6/2017	300,000	-	-	300,000
KINAMBA BUDGET PETROLEUM LTD	16/6/2017	300,000	-	-	300,000
KINAMBA BUDGET PETROLEUM LTD	16/6/2017	471,490	-	-	471,490
KINAMBA BUDGET PETROLEUM LTD	16/6/2017	864,000	-	-	864,000
KINAMBA EVANS ENTERPRISES	1/9/2017	100,000	-	-	100,000
KINAMBA EVANS ENTERPRISES	1/9/2017	150,000	-	-	150,000
KINAMBA EVANS ENTERPRISES	1/9/2017	155,000	-	-	155,000
KINAMBA EVANS ENTERPRISES	1/9/2017	200,000	-	-	200,000
KINAMBA EVANS ENTERPRISES	1/9/2017	250,000	-	-	250,000
KINAMBA EVANS ENTERPRISES	1/9/2017	300,000	-	-	300,000



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KINAMBA EVANS ENTERPRISES	1/9/2017	300,000	-	-	300,000
KINAMBA EVANS ENTERPRISES	1/9/2017	300,000	-	-	300,000
KINAMBA EVANS ENTERPRISES	1/9/2017	300,000	-	-	300,000
KINAMBA EVANS ENTERPRISES	1/9/2017	300,000	-	-	300,000
KINAMBA EVANS ENTERPRISES	20/06/2016	527,414	-	-	527,414
LUNAX VENTURES LIMITED	11/11/2021	1,983,370	-	-	1,983,370
MANTRAC KENYA LTD	2/6/2017	634,874	-	-	634,874
NYAHURURU SERVICE STATION	12/10/2017	300,000	-	-	300,000
NYAHURURU SERVICE STATION	12/10/2017	350,000	-	-	350,000
NYAHURURU SERVICE STATION	12/10/2017	500,000	-	-	500,000
NYAHURURU SERVICE STATION	12/10/2017	1,000,000	-	-	1,000,000
PITRONICS LARGE FORMAT PRINTERS CENTRE	27/5/2022	218,080	-	-	218,080
SCALES & SOFTWARE (K) LTD	23/11/2023	4,886,100	-	-	4,886,100
SEVENS GENERAL SUPPLIERS LIMITED	14/10/2021	3,456,928	-	-	3,456,928
TRYPAR SYSTEMS	20/2/20217	539,000	-	-	539,000
WINDSON SERVICES LTD	23/11/2021	3,890,820	-	-	3,890,820
<b>Sub-Total</b>		<b>32,256,315</b>	<b>15,422,000</b>	<b>-</b>	<b>47,678,315</b>
<b>SUPPLY OF SERVICES</b>					
ABERDARE PRESTIGE & ROYAL COTTAGES	7/7/2022	97,470	-	-	97,470
ABERDARE RESTIGE & ROYAL COTTAGES	7/7/2022	125,400	-	-	125,400
BEISA HOTEL LIMITED	7/10/2022	19,900	-	-	19,900
BEISA HOTEL LIMITED	7/10/2022	21,600	-	-	21,600
BEISA HOTEL LIMITED	7/10/2022	19,500	-	-	19,500
BLESSED EVENTS AND	2/16/2023	50,000	-	-	50,000

**COUNTY GOVERNMENT OF LAIKIPIA- EXECUTIVE**  
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ENTERINMENT COMPANY						
BLESSED EVENTS AND ENTERINMENT COMPANY	2/16/2023	20,000	-	-		20,000
CGP CONSULTING ENGINEERING LTD	1/17/2020	5,948,080	-	-		5,948,080
CGP CONSULTING ENGINEERING LTD	8/10/2019	1,846,837	-	-		1,846,837
DAEVG AUTO GARAGE & SPARE	21/11/2022	280,720	-	-		280,720
DAMAKA MOTORCARE GARAGE	5/22/2017	233,750	-	-		233,750
DAMAKA MOTORCARE GARAGE	12/28/2023	435,000	-	-		435,000
EMESS HOTEL LIMITED	24/03/23	12,000	-	-		12,000
EMESS HOTEL LIMITED	24/03/24	65,000	-	-		65,000
ENDEDAKAN LIMITED	2/13/2017	503,800	-	-		503,800
ENDEDAKAN LIMITED	2/25/2017	881,790	-	-		881,790
ENGALONG LIMITED	3/24/2017	1,936,670	-	-		1,936,670
ENGALONG LIMITED	1/24/2017	1,938,360	-	-		1,938,360
GATOME AND ASSOCIATE	9/15/2010	7,954,293	-	-		7,954,293
GATOME AND ASSOCIATE	9/15/2010	809,384	-	-		809,384
GLORY AUTO SPARES	6/9/2016	70,240	-	-		70,240
GRAWAM LIMITED	3/16/2020	176,700	-	-		176,700
GRAWAM LIMITED	3/6/2020	850,663	-	-		850,663
JOYET ENTERPRISES	2/16/2023	95,000	-	-		95,000
KAJOC VENTURES	7/15/2016	1,386,000	-	1,386,000		-
KAJOC VENTURES	7/15/2016	1,278,466	-	-		1,278,466
KANGUMU COMPANY LTD	1/30/2016	1,765,400	-	-		1,765,400
KINAMBA BUDGET PETROLEUM LTD	17/4/2023	242,000	-	-		242,000
KINCONSULT ASSOCIATE LTD	13/04/2017	899,000	-	-		899,000
KINCONSULT ASSOCIATES	3/21/2022	2,481,350	-	-		2,481,350
KREIS SPATIAL PLANNING & CONSULTING ASSOCIATES	2/15/2021	10,296,160	-	-		10,296,160
LAIKIPIA LOGISTICS LIMITED	5/13/2016	808,000	-	-		808,000
LAIKIPIA LOGISTICS LIMITED	4/20/2016	1,101,072	-	-		1,101,072



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MFI DOCUMENT SOLUTIONS LTD	16/12/23	40,600	-	-	40,600
MUIBAR VENTURES	17/04/23	439,340	-	-	439,340
NATCONSULT CONSULTING ENGINEERS	1/11/2021	4,601,000	-	-	4,601,000
NATION MEDIA GROUP	11/12/2021	356,120	-	-	356,120
NATION MEDIA GROUP PLC	12/11/2021	183,280	-	-	183,280
NATION MEDIA GROUP PLC	3/11/2020	183,280	-	-	183,280
NATION MEDIA GROUP PLC	3/11/2020	183,280	-	-	183,280
NATION MEDIA GROUP PLC	3/11/2020	183,280	-	-	183,280
NATION MEDIA GROUP PLC	5/4/2023	216,920	-	-	216,920
PRITVICE CONSTRUCTION LTD	27/04/23	144,950	-	-	144,950
QUALIT TRADING CO.LTD	7/15/2021	3,209,794	-	3,209,794	-
SHUTTLE AUTO GARAGE	12/12/1928	67,476	-	-	67,476
SHUTTLE AUTO GARAGE	12/22/2016	10,450	-	-	10,450
STANDARD MEDIA GROUP	1/10/2022	88,160	-	-	88,160
STANDARD MEDIA GROUP	12/28/2021	177,480	-	-	177,480
STANDARD MEDIA GROUP	5/13/2022	177,480	-	-	177,480
STANDARD MEDIA GROUP	12/6/2021	177,480	-	-	177,480
STANDARD MEDIA GROUP	11/12/2021	177,480	-	-	177,480
STANDARD MEDIA GROUP	6/22/2022	203,000	-	-	203,000
STANDARD MEDIA GROUP	12/11/2021	177,480	-	-	177,480
STANDARD MEDIA GROUP	11/1/2021	177,480	-	-	177,480
STANDARD MEDIA GROUP	1/11/2021	324,800	-	-	324,800
STANDARD MEDIA GROUP	1/26/2021	336,400	-	-	336,400
STANDARD MEDIA GROUP	1/26/2021	336,400	-	-	336,400
STANDARD MEDIA GROUP	2/12/2021	88,160	-	-	88,160
THE STAR	2/24/2017	85,504	-	-	85,504
THE STAR	2/15/2017	342,014	-	-	342,014
THE STAR	2/12/2022	511,374	-	-	511,374
THEJAY INVESTMENTS CO LT	3/4/2017	1,458,000	-	-	1,458,000
WANYONYI AUTO ENTERPRISES	16/1/2021	144,742	-	-	144,742
WANYONYI AUTO ENTERPRISES	16/1/2021	209,200	-	-	209,200
WEVEX INTERNET SERVICE	7/1/2021	480,240	-	-	480,240

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PROVIDER						
ZENITH (MANAGEMENT) VALUERS LTD	16/1/2021	684,000	-	-		684,000
<b>Sub-Total</b>		<b>60,826,249</b>	<b>-</b>	<b>4,595,794</b>	<b>-</b>	<b>56,230,455</b>
<b>INFASTRUCTURE GRAND TOTAL</b>		<b>309,404,519</b>	<b>144,233,659</b>	<b>28,483,043</b>	<b>-</b>	<b>425,155,136</b>

**EDUCATION DEPARTMENT PENDING BILLS REPORT**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	BALANCE B/F FROM FY 2022/2023	CUMMULATIVE ADDITIONS DURING THE PERIOD	CUMULATIVE PAYMENTS DURING THE PERIOD	ADJUSTMENT	OUTSTANDING BALANCE C/F
		A	B	C	D	E=A+B-C+D
<b>CONSTRUCTION OF BUILDING</b>						
INFINITE GENERAL MERCH LTD	4/06/2018	95,400	-	-		95,400
CINTAK ESL LTD	14/3/2018	796,305	-	-		796,305
GREENLAND SUPPLIES LTD	26/3/2018	798,196	-	-		798,196
KEISTONE CONSTRUCTION COMPANY LTD	3.04.2018	118,459	-	-		118,459
WENZHOU CONTRACTORS	03.04.2018	11,371	-	-		11,371
RIFT ROLLERS.		82,714	-	-		82,714
SHENZEN SOLUTIONS LIMITED	10.04.2020	1,582,785	-	-		1,582,785
ANABRA ENTEPRISES LTD	25.05.2020	1,896,688	-	-		1,896,688
ECO CONCEPT CONTRACTION LIMITED		1,236,061	-	-		1,236,061
SWAP INVESTMENTS		1,293,168	-	-		1,293,168
ZAKYENNA ENTERPRISES		1,595,000	-	-		1,595,000
GITMOH LIMITED	16/02/2021	1,597,015	-	-		1,597,015
DYNASTRUCTURES LIMITED		1,599,851	-	-		1,599,851
SAMUCO LIMITED		2,774,076	-	-		2,774,076
OIKOS CUT INVESTMENT		3,992,221	-	-		3,992,221
JOMUDI ENTERPRISES		152,821	-	-		152,821



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COMPANY						
TEMBO AFRICA CONSTRUCTION		91,150	-	-		91,150
BLUELINE AFRICAH AGENCIES LIMITED		91,322	-	-		91,322
DESIMA AGENCY		122,800	-	-		122,800
KARWIMA ENTERPRISES LTD		55,600	-	-		55,600
SWAP INVESTMENT		105,550	-	-		105,550
COMPACTOR LOGISTIC LTD		85,750	-	-		85,750
SALTOS ENTERPRISES LTD		131,300	-	-		131,300
TEAMUL LTD		109,654	-	-		109,654
MASHVILLE COMPANY LTD		131,429	-	-		131,429
KIBSON GENERAL MERCHANTS.		889,557	-	-		889,557
DAMAKA MOTOR CARE GARAGE.		433,526	-	-		433,526
COOL TOWERS REFRIGERATION E.A. LTD.		997,227	-	-		997,227
MBIWA CONSTRUCTION COMPANY LTD.		521,676	-	-		521,676
NJUGA CONTRACTORS		593,656	-	-		593,656
CIFRA CONTRACTORS.		882,818	-	-		882,818
GRADTECH HOLDINGS LIMITED		1,676,576	-	-		1,676,576
RUCK GENERAL ENTERPRISES LIMITED		2,525,932	-	-		2,525,932
MT KENYA LEEWARDS	17/12/2019	907,500	-	-		907,500
TIECIM LIMITED	28/04/2023	1,900,022	-	1,900,022		-
SEYIA LIMITED	28/04/2023	1,699,203	-	1,699,203		-
ALPHAMIN LIMITED	28/04/2023	1,715,744	-	1,464,068		251,676
MILOMANA LTD	28/04/2023	1,940,390	-	1,940,390		-
JAEIZ ENTERPRISES	28/04/2023	1,698,547	-	1,698,547		0
KARARO VENTURES	28/04/2023	1,718,325	-	-		1,718,325
ESKA INVESTMENTS LTD	28/04/2023	1,933,696	-	1,933,696		-
PONTOON VENTURES LIMITED		3,233,544	-	-		3,233,544
RURICH HOLDINGS LIMITED		124,777	-	-		124,777

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FLAVA HOLDINGS LTD		1,167,550	-	-		1,167,550
KIBSON GENERAL MERCHANTS		131,869	-	-		131,869
LEXKAM IMAGES LTD		243,581	-	-		243,581
JOMPER CONTRACTORS LIMITED		1,596,462	-	-		1,596,462
SELECT ANGEL KISS LTD		1,981,512	-	-		1,981,512
GRACIOUS AGENCIES CO LTD		1,098,868	-	-		1,098,868
GRACIOUS AGENCIES CO LTD		568,063	-	-		568,063
GRACIOUS AGENCIES CO LTD		299,686	-	-		299,686
CIFRA CONTRACTORS		140,000	-	-		140,000
SERBENWACH HOLDINGS LIMITED		1,295,221	-	-		1,295,221
MBANDASA BUILDING CONTRACTOR COMPANY		1,375,673	-	-		1,375,673
KIBSON GENERAL MERCHANTS		51,343	-	-		51,343
KIBSON GENERAL CONTRACTORS		59,613	-	-		59,613
FRAMU CONTRACTORS		26,500	-	-		26,500
GITMOH LIMITED		149,959	-	-		149,959
LENEKA 2004 MEGA WORK		1,019,234	-	-		1,019,234
NJUGA CONTRACTOR		50,000	-	-		50,000
FAYATECHXE		47,670	-	-		47,670
JOMUDI ENTERPRISES LTD		60,000	-	-		60,000
SIMHAN COMMERCIAL AGENCY		51,218	-	-		51,218
ESVEN ENTERPRISES		47,561	-	-		47,561
ROJAKIMBARU GENERAL CONTRACTORS LIMITED		51,726	-	-		51,726
GEODEV SOLUTIONS		49,429	-	-		49,429
HEPEMA BUILDING AND GENERAL CONTRACTOR		2,018,070	-	-		2,018,070
JOMUDI ENTERPRISES LTD		55,000	-	-		55,000
GRADTECH HOLDINGS LTD		45,000	-	-		45,000
NETKIM LIMITED		1,398,623	-	-		1,398,623
FENJOWA VENTURES		1,380,800	-	-		1,380,800



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LAIKIPIA LOGISTICS		1,399,598	-	-		1,399,598
MT KENYA LEEWARD		6,408,171	-	6,408,171		-
GRADTECH HOLDINGS LTD		45,000	-	-		45,000
CIFRA CONTRACTORS		295,511	-	-		295,511
TRIXLARD COMPANY LIMITED		814,494	-	-		814,494
		-	-	-		-
<b>Sub-Total</b>		<b>71,362,407</b>	<b>-</b>	<b>17,044,097</b>	<b>-</b>	<b>54,318,310</b>
<b>CONSTRUCTION OF CIVIL WORKS</b>						
KONECTLINK ENTERPRISES LTD	25.05.2020	1,074,017	-	-		1,074,017
QUALITY TRADING COMPANY LTD		167,608	-	-		167,608
DAIGA QUARRY LIMITED		3,868,507	-	-		3,868,507
KARARO VENTURES	15/02/2023	2,750,000	-	2,750,000		-
AXONOMETRIC INVEST LTD	15/02/2023	1,053,877	-	1,053,877		-
<b>Sub-Total</b>		<b>8,914,009</b>	<b>-</b>	<b>3,803,877</b>	<b>-</b>	<b>5,110,132</b>
<b>SUPPLY OF GOODS</b>						
UNIFORM CENTRE	29.07.2020	221,950	-	-		221,950
DENMARK INVESTMENTS	30/10/2020	290,500	-	-		290,500
GLADNESS EVENTS	27/11/2019	58,000	-	-		58,000
ADMAZ PRODUCTS.		59,900	-	-		59,900
JEANNETTE INVESTMENT LIMITED.		96,060	-	-		96,060
GLOBAL INTERJAPAN		139,200	-	-		139,200
KATHINI TRADERS.		290,000	-	-		290,000
PAWSONS		328,160	-	-		328,160
JEANNETTE INVESTMENT LIMITED.		477,420	-	-		477,420
MANELLA SOLUTIONS.	28/10/2021	720,000	-	720,000		-
PEMUS MERCHANTS		785,000	-	-		785,000
ADMAZ PRODUCTS.		826,000	-	-		826,000
JOECLANG LIMITED	13/01/2022	916,400	-	906,400		10,000
FAMION GENERAL MERCHANTS		1,600,000	-	-		1,600,000

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TRYPAR SYSTEM		676,744	-	-		676,744
KATHINI TRADERS		199,000	-	-		199,000
SARGER INVESTMENTS		236,640	-	-		236,640
SARGER INVESTMENTS		375,125	-	-		375,125
SARGER INVESTMENTS		68,350	-	-		68,350
FAMION GENERAL MERCHANTS		1,443,903	-	-		1,443,903
DENMARK INVESTMENTS		247,500	-	-		247,500
GLOBAL INTERJAPAN		64,800	-	-		64,800
PAWASONS COMPANY LIMITED		337,640	-	-		337,640
TRYPAR SYSTEM		321,552	-	-		321,552
PRIME PORTS		2,648,400	-	-		2,648,400
PEMUS MERCHANTS		487,000	-	-		487,000
MODULUS CONSULTANTS	4/05/2023	948,920	-	948,920		-
ADMAZ PRODUCTS		427,400	-	-		427,400
KEVCY ENTERPRISES LTD		1,064,600	-	-		1,064,600
GAGA HARDWARE LTD	16/01/2017	1,890,960	-	-		1,890,960
NYAHURURU VTC	30/12/2019	1,611,000	-	1,611,000		-
PREMOVI ENTERPRISES LIMITED		1,413,750	-	-		1,413,750
HINGS LIMITED	23/05/2023	220,000	-	220,000		-
MIKBRIST ENTERPRISES		996,550	-	-		996,550
LEADING TRAITS AGENCIES	25/03/2024		1,626,742	-		1,626,742
NYAHURURU VTC		5,175,000			(5,175,000)	-
DENMARK INVESTMENT.		91,500			(91,500)	-
<b>Sub-Total</b>		<b>27,754,924</b>	<b>1,626,742</b>	<b>4,406,320</b>	<b>(5,266,500)</b>	<b>19,708,846</b>
<b>SUPPLY OF SERVICES</b>						
KIRIMARA SPRING		42,000	-	-		42,000
IQRATECH TOURS & TRAVELS.		102,400	-	-		102,400
NANYUKI WATER AND SEWARAGE.		147,343	-	-		147,343
ASTORIAN HOTEL		944,000	-	-		944,000
STRINGERS ENTERPRISES LTD.		690,800	-	-		690,800
NANYUKI WATER AND		257,893	-	-		257,893



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SEWARAGE.						
KATHINI TRADERS.		159,200	-	-		159,200
PEKEI ABILITY ENTERPRISES	25/11/2022	155,400	-	121,000		34,400
MUNICHTECH ENTERPRISES	15/11/2022	270,000	-	270,000		-
BEISA HOTEL		62,500	-	-		62,500
BEISA HOTEL		62,500	-	-		62,500
EMESS HOTEL LIMITED		9,000	-	-		9,000
BEISA HOTEL		600,000	-	-		600,000
WATER FALLS		80,000	-	-		80,000
WATER FALLS		88,000	-	-		88,000
ABERDARE COTTAGES		285,000	-	-		285,000
JOYET ENTERPRISES		235,000	-	-		235,000
BLESSED EVENTS		60,000	-	-		60,000
UJUZU WA BIAHARA		889,200	-	-		889,200
WAVEX INTERNET SERVICE PROVIDER LTD		1,707,750	-	-		1,707,750
		-	-	-		-
<b>Sub-Total</b>		<b>6,847,986</b>	<b>-</b>	<b>391,000</b>	<b>-</b>	<b>6,456,986</b>
<b>EDUCATION GRAND TOTAL</b>		<b>114,879,326</b>	<b>1,626,742</b>	<b>25,645,294</b>	<b>(5,266,500)</b>	<b>85,594,274</b>

**TRADE DEPARTMENT PENDING BILLS REPORT**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	BALANCE B/F FROM FY 2022/2023	CUMMULATIVE ADDITIONS DURING THE PERIOD	CUMULATIVE PAYMENTS DURING THE PERIOD	ADJUSTMENT	OUTSTANDING BALANCE C/F
		A	B	C	D	E=A+B-C+D
<b>CONSTRUCTION OF BUILDING</b>						
SKYLINE HOLDINGS LIMITED	17/05/2019	387,266	-	-		387,266
EUROTRONICS MACHINERY SERVICES LTD	25/09/2019	2,377,256	-	-		2,377,256
DARESTE LIMITED	10/01/2019	7,401	-	-		7,401
KWELU LTD	27/04/2020	105,752	-	-		105,752
MUGANJOS BUILDERS LIMITED	28-04-21	160,721	-	-		160,721

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RAWAMU ENTERPRISES	27/05/2020	416,969	-	416,969	-
PRIME PORT GENERAL LTD	16/09/2016	422,612	-	-	422,612
PRIME PORT GENERAL LTD	16/09/2016	422,612	-	-	422,612
VENKER INVESTMENT	23/2/2017	507,732	-	-	507,732
SIMHAN COMMERCIAL AGENCY	9/12/2016	812,216	-	-	812,216
SIMHAN COMMERCIAL AGENCY	29/06/2016	840,988	-	-	840,988
HYDROTECH INTERSERVICES LI, MITED	30/06/2020	1,235,214	-	-	1,235,214
FAIRHEADS CONSTRUCTION LIMITED	4/05/2020	1,398,206	-	-	1,398,206
JAKAN COMPANY LTD	20/05/2020	1,478,142	-	1,478,142	-
ALHUDA HOLDINGSS	1/09/2020	1,769,217	-	1,518,417	250,800
LAMPSTAND HOLDINGS LIMITED PHASE 1	1/09/2017	1,783,720	-	-	1,783,720
GITMOH LIMITED	11/05/2020	803,954	-	-	803,954
EZEILI COMPANY LIMITED	20/02/2017	2,038,576	-	-	2,038,576
FAIRHEADS CONSTRUCTION & WATER COMPANY	20/01/2020	2,650,194	-	-	2,650,194
MAXCON GENERAL CONTRACTORS AND SUPPLIERS	8/06/2020	3,984,060	-	3,894,392	89,668
HAWI KENYA LTD	8/06/2020	9,891,627	-	-	9,891,627
THE JAY INVESTMENT LTD	22/11/2019	390,975	-	-	390,975
HARVWAY LIMITED	30/11/2021	1,970,473	-	1,970,473	-
PEKATECH ENTERPRISES	17/05/2019	78,487	-	-	78,487
PITAH ENTERPRISES KENYA	5/14/2018	106,256	-	-	106,256
FRAMU CONTRACTOR	-	106,500	-	-	106,500
BEULAH CONSTRUCTION LIMITED	-	117,653	-	-	117,653
OLKOSCOT INVESTMENT LIMITED	4/6/2018	131,553	-	-	131,553
NAPOLITANA M.B.C LIMITED	5/14/2018	218,010	-	-	218,010
VELLSWELL CONSTRUCTION LTD	5/29/2020	247,889	-	-	247,889
MERNGA INVESTMENT	5/17/2019	344,383	-	-	344,383



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LIMITED						
TAIF BOOKMART LIMITED	-	347,008	-	-		347,008
LAMPSTAND HOLDINGS LIMITED PHASE 2	3/24/2016	2,933,383	-	-		2,933,383
BEASTON INVESTMENT LIMITED	14/02/2019	105,500	-	-		105,500
BURANGI LIMITED	-	348,371	-	348,371		-
BURANGI LIMITED	-	378,171	-	378,171		-
KIWAN GENERAL CONSTRUCTION	-	3,585,310	-	-		3,585,310
WILDLION INVESTMENT LIMITED	8/5/2019	394,185	-	-		394,185
LINEO GENERAL MERCHANTS	3/28/2017	396,720	-	-		396,720
STYLUS SOLUTION LTD	5/12/2020	1,383,659	-	-		1,383,659
RECI GENERAL CONTRACTORS	14/05/2018	45,814	-	-		45,814
HARBNET SOLUTIONS LTD	30/05/2023	425,234	-	-		425,234
TRADCO SERVICES LTD	19/05/2023	1,854,500	-	1,854,500		-
ESKA INVESTMENT LTD	26/05/2023		1,023,832	-		1,023,832
GIMCOT COMPANY LTD	26/05/2023		1,107,104	-		1,107,104
NDUMUNYE LIMITED	2/04/2024	-	1,500,001	-		1,500,001
BURAD INVESTMENT LIMITED	5/05/2024	-	1,457,424	-		1,457,424
TANGEN AGENCIES LIMITED	3/03/2023	-	1,705,200	-		1,705,200
TOP TOUCH MARKETING LTD	19/06/2024	-	1,859,492	-		1,859,492
WAKIEFA TRADING LTD	21/05/2024	-	1,092,720	-		1,092,720
KINGCHE ENTERPRISES LIMITED	23/02/2024	-	1,513,800	-		1,513,800
NICAJO INVESTMENTS LTD	22/03/2024	-	984,840	-		984,840
GIMCOT COMPANY LTD	22/02/2024	-	1,301,056	-		1,301,056
RECI GENERAL CONTRACTORS	20/11/2023	-	1,867,600	-		1,867,600
SEYIANTE LIMITED COMPANY	21/05/2024	-	2,155,756	-		2,155,756
LINEO GENERAL	11/04/2024	-	997,600	-		997,600

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MERCHANTS LTD						
PERCOM ENTERPRISES LIMITED	14/03/2024	-	1,705,200	-		1,705,200
KARMU INVESTMENTS	17/5/2024	-	977,600	-		977,600
<b>Sub-Total</b>		<b>49,404,469</b>	<b>21,249,225</b>	<b>11,859,435</b>	<b>-</b>	<b>58,794,259</b>
<b>CONSTRUCTION OF CIVIL WORKS</b>						
		-	-	-		-
<b>Sub-Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUPPLY OF SERVICES</b>						
GINNA CONTRACTORS & SUPPLIERS LTD	5/9/2023		808,000	-		808,000
BEISA HOTEL LTD	31/03/2023	7,000	-	-		7,000
EASTWARD GARDEN HOTEL	12/08/2021	35,000	-	-		35,000
WALKERS KIKWETU ENTERPRISE	22/10/2020	210,000	-	-		210,000
WALKERS KIKWETU ENTERPRISE	22/10/2020	218,500	-	-		218,500
WALKERS KIKWETU ENTERPRISE	23/10/2020	210,000	-	-		210,000
WALKERS KIKWETU ENTERPRISE	14/09/2020	238,000	-	-		238,000
WALKERS KIKWETU ENTERPRISE	14/09/2020	238,000	-	-		238,000
EWALA MERCHANTS	4/05/2020	3,845,000	-	-		3,845,000
TWINSHIRE TRAVELS	16/06/2020	35,000	-	-		35,000
BEISA HOTEL	15/06/2016	44,200	-	-		44,200
SHELBI ENTERPRISES	12/04/2018	70,000	-	-		70,000
BEISA HOTEL	27/02/2017	152,000	-	-		152,000
ECOSOPHY VENTURES	21/08/2020	214,639	-	-		214,639
JEEZ OUTSOURCE	25/03/2021	1,015,000	-	-		1,015,000
BEISA HOTEL	7/02/2017	151,500	-	-		151,500
ACACIA CLASSIC BOOK	12/12/2019	375,000	-	-		375,000
VELLSWELL CONSTRUCTION AND SUPPLIES LTD	26/09/2020	955,300	-	-		955,300
LADY'S CHOICE COSMETIC SHOP	23/03/2017	22,180	-	-		22,180



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IBIS HOTEL NANYUKI	15/11/2016	31,780	-	-		31,780
GOLDEN BULLS LIMITED	13/01/2022	38,000	-	-		38,000
GOLDEN BULLS LIMITED	3/03/2022	68,000	-	-		68,000
GOLDEN BULLS LIMITED	7/04/2022	124,000	-	-		124,000
BEISA HOTEL		14,000	-	-		14,000
EMESS HOTEL	11/08/2022	148,000	-	-		148,000
EMESS HOTEL	-	112,800	-	-		112,800
KIWAN HARDWARE	29/06/2016	143,499	-	-		143,499
SPAC ENTERPRISE LTD	21/06/2021	175,000	-	-		175,000
DAMAKA MOTORCARE GARAGE	19/12/2023	378,150	-	-		378,150
CAMUTEC SUPPLIERS AND CONTRACTORS	15/01/2020	91,500	-	-		91,500
<b>Sub-Total</b>		<b>9,361,048</b>	<b>808,000</b>	-	-	<b>10,169,048</b>
<b>TRADE GRAND TOTAL</b>		<b>58,765,516</b>	<b>22,057,225</b>	<b>11,859,435</b>	-	<b>68,963,306</b>

**GENDER AND SOCIAL SERVICES**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	BALANCE B/F FROM FY 2022/2023	CUMMULATIVE ADDITIONS DURING THE PERIOD	CUMULATIVE PAYMENTS DURING THE PERIOD	ADJUSTMENT	OUTSTANDING BALANCE C/F
		A	B	C	D	E=A+B-C+D
<b>CONSTRUCTION OF BUILDING</b>						
		-	-	-		-
<b>Sub-Total</b>		-	-	-	-	-
<b>CONSTRUCTION OF CIVIL WORKS</b>						
		-	-	-		-
<b>Sub-Total</b>		-	-	-		-
<b>SUPPLY OF GOODS</b>						
ALFA DIGITS	22/7/2023		2,571,400	-		2,571,400
JAELIZ ENTERPRISES	2/08/2023		1,992,500	-		1,992,500
OKINGTEN ENTERPRISES LIMITED	14/08/2023		2,995,450	-		2,995,450

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<b>Sub-Total</b>		-	7,559,350	-	-	7,559,350
<b>SUPPLY OF SERVICES</b>						
BIZNA PLATFORM LTD	2/04/2024		2,999,080	-		2,999,080
			-	-		-
<b>Sub-Total</b>		-	2,999,080	-	-	2,999,080
<b>GENDER AND SOCIAL SERVICES GRAND TOTAL</b>		-	10,558,430	-	-	10,558,430

**WATER DEPARTMENT PENDING BILLS REPORT**

SUPPLIER/CONTRACTOR	DATE CONTRACTED	BALANCE B/F FROM FY 2022/2023	CUMMULATIVE ADDITIONS DURING THE PERIOD	CUMULATIVE PAYMENTS DURING THE PERIOD	ADJUSTMENT	OUTSTANDING BALANCE C/F
		A	B	C	D	E=A+B-C+D
<b>CONSTRUCTION OF BUILDING</b>						
		-	-	-		-
		-	-	-		-
<b>Sub-Total</b>		-	-	-	-	-
<b>CONSTRUCTION OF CIVIL WORKS</b>						
YASHINOYA TRADING & CONSTRUCTION LIMITED	16/04/2020	134,275	-	-		134,275
BONNETECH ENTERPRISE	10/02/2018	335,472	-	-		335,472
GRARYAN CONTRACTORS LIMITED	5/11/2017	722,680	-	-		722,680
EQUIZONE CONSTRUCTION SERVICES	22/4/2020	2,799,544	-	-		2,799,544
CHARMA ENTERPRISES		2,809,752	-	-		2,809,752
GEODEV SOLUTIONS		2,865,875	-	-		2,865,875
CREMONA KENYA LIMITED		2,891,724	-	-		2,891,724
KALISA CONCEPT LTD		3,200,208	-	-		3,200,208
CIFRA CONTRACTORS		1,455,440	-	-		1,455,440
JOPECHA BUILDING AND		1,647,200	-	-		1,647,200



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CIVIL WORKS						
FAIRHEADS CONSTRUCTION AND WATER COMPANY		3,923,485	-	-		3,923,485
CANON BUILDERS & RENOVATORS		3,996,200	-	-		3,996,200
KIBSON GENERAL MERCHANTS		371,228	-	-		371,228
FRAMU CONTRACTORS	16/01/2017	733,542	-	-		733,542
NANYUKI MACHINERY		799,600	-	799,600		-
NANYUKI MACHINERY	6/01/2017	1,678,000	-	-		1,678,000
NANYUKI MACHINERY SERVICES	23/02/2021	846,800	-	-		846,800
MARIMAYA INVESTMENT LIMITED	24/12/2020	1,549,600	-	-		1,549,600
PHALESI LIMITED	4/12/2020	1,899,928	-	-		1,899,928
BONFORD ENERGY LIMITED	21/12/2020	2,592,342	-	-		2,592,342
KARWIMA ENTERPRISES LIMITED	4/11/2020	2,799,270	-	2,799,270		-
EQUIZONE CONSTRUCTION SERVICES	1/12/2020	2,901,642	-	-		2,901,642
BOBMART LIMITED	17/12/2020	3,009,356	-	-		3,009,356
BOBMART LIMITED	18/12/20	3,033,953	-	3,033,953		-
LAWICE ENTERPRISES		3,125,652	-	-		3,125,652
CRATER ENTERPRISS AND SUPPLIES LIMITED	21/12/2020	3,205,680	-	-		3,205,680
PRO-SONIK LIMITED	29/12/2020	3,296,766	-	-		3,296,766
PROJOLIJO LIMITED	13/1/2021	3,299,274	-	-		3,299,274
KWELU LIMITED	6/01/2021	3,400,495	-	-		3,400,495
NEMIT STEEL AND HARDWARE LIMITED	21/1/2021	3,988,119	-	-		3,988,119
DEXECOM EA LIMITED		318,900	-	-		318,900
LAIKIPIA JEMROAN CRUSHER AND CONSTRUCTION SERVICES	8/12/2020	504,150	-	-		504,150
SELECT ANGEL KISS	16/11/2017	1,072,130	-	-		1,072,130
HAPPIWARA VENTURES LIMITED	21/08/2020	1,984,800	-	-		1,984,800

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ELDAN COMPANY LIMITED	22/01/2021	3,045,488	-	-		3,045,488
JAKATHUO CONSTRUCTION LTD	23/4/2020	3,152,757	-	-		3,152,757
RIFT SUPPLIES AND SERVICES LTD	11/12/2020	3,412,134	-	-		3,412,134
MENENGAI DRILLING	14/01/2021	3,432,198	-	-		3,432,198
WILCY INVESTMENTS LIMITED	6/01/2017	3,623,384	-	-		3,623,384
CHARMA ENTERPRISES	12/10/2020	3,810,072	-	-		3,810,072
SPIRIT MVS LIMITED	4/11/2020	3,997,581	-	-		3,997,581
ELDAN COMPANY LIMITED	18/01/2021	4,000,007	-	-		4,000,007
LOLKERRA CONSTRUCTION LIMITED	1/09/2018	147,900	-	-		147,900
GAGA HARDWARE STORES	17/3/2017	248,820	-	-		248,820
MORIJO INVESTMENT	9/04/2015	335,608	-	-		335,608
CANON BUILDERS & RENOVATORS		355,680	-	-		355,680
KAMPIT HOLDINGS	31/05/2017	499,000	-	-		499,000
GRANDETCH HOLDINGS LIMITED	13/01/2021	573,056	-	573,056		-
NDIRANGU HARDWARE	28/5/2017	1,080,000	-	1,080,000		-
GLOBAL INTERJAPAN		1,355,000	-	-		1,355,000
CHARMA ENTERPRISES	30/4/2020	1,408,240	-	1,408,240		-
NYAHURURU BUILDING AND CONSTRUCTION LIMITED	13/11/2017	1,997,142	-	1,997,142		-
NDIRANGUS HARDWARE	4/03/2017	1,997,520	-	-		1,997,520
AWILL CONSTRUCTION CO LTD	15/05/2015	2,199,493	-	-		2,199,493
NEMIT STEEL AND HARDWARE LIMITED	21/01/2021	2,408,960	-	-		2,408,960
TECHLINK HYDROSYSTEMS LTD	28/07/2020	3,051,797	-	-		3,051,797
RIFT SUPPLIES AND SERVICES LTD	4/12/2020	3,052,658	-	-		3,052,658
PATMBICHI GENERAL ENTERPRISES	4/01/2017	3,391,910	-	-		3,391,910



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MENENGAI DRILLING LTD	8/12/2020	3,410,882	-	-	3,410,882
TALEK ENTERPRISES LIMITED	4/01/2017	3,482,091	-	-	3,482,091
STADAN GENERAL CONTRACTORS SUPPLIERS LTD	4/01/2017	3,848,480	-	-	3,848,480
KANGUMU CONTRACTORS LIMITED	8/06/2016	3,934,909	-	-	3,934,909
TALEK ENTERPRISES LIMITED	17/3/2017	1,944,000	-	1,944,000	-
WILLTIME ENTERPRISES	4/01/2017	3,977,115	-	-	3,977,115
PROJULIJO LIMITED	14/09/2022	373,404	-	-	373,404
HYDROTECH INTERSERVICES LTD	19/08/2020	560,538	-	-	560,538
KARWIMA ENTERPRISES LIMITED	4/12/2022	569,560	-	-	569,560
WEMARK ENTERPRISES	8/04/2022	2,174,060	-	2,174,060	-
SOYAMA HARDWARE LTD	7/10/2021	2,740,500	-	-	2,740,500
WARUGUTA GENERAL CONTRACTORS KENYA LIMITED	14/04/2022	2,829,706	-	-	2,829,706
ELDAN COMPANY LIMITED	29/12/2021	2,999,999	-	-	2,999,999
FALAM CONSTRUCTION COMPANY LIMITED	8/02/2022	3,000,000	-	-	3,000,000
ARIDLANDS CONSTRUCTION CO LTD	23/11/2021	3,002,718	-	-	3,002,718
HILUPE MERCHANTS LIMITED	8/04/2022	3,032,795	-	-	3,032,795
OMAR SALIM BASLUM LTD	12/01/2022	3,368,244	-	3,368,244	-
ELDAN COMPANY LIMITED	12/08/2021	3,383,919	-	-	3,383,919
GREEN BASE UTILITIES LIMITED	21/10/2018	3,505,500	-	-	3,505,500
WILLTIME ENTERPRISES	7/08/1900	154,013	-	-	154,013
TASH GENERAL MERCHANTS LTD	8/05/2015	170,496	-	-	170,496
COLTI CONSTRUCTION CO LTD	27/01/2016	344,218	-	-	344,218
KOOJE BUILDING		464,000	-	-	464,000

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CONTRACTORS						
HOUSEWIVES CONSTRUCTION		2,016,840	-	-		2,016,840
SPIRIT MVS LIMITED	11/02/2021	2,899,710	-	-		2,899,710
NIWAMO	22/06/2023	1,000,000	-	1,000,000		-
SPARLEX LIMITED	20/06/2023	999,807	-	-		999,807
YOUNGTECH HOLDINGS LTD		3,967,432	-	-		3,967,432
CAGMA CONSOLIDATED LIMITED		2,495,572	-	-		2,495,572
CHARMA ENTERPRISES		2,618,734	-	-		2,618,734
CHROMAWAVE ENTERPRISES		429,751	-	-		429,751
FAIRHEADS CONSTRUCTION AND WATER COMPANY		1,338,091	-	-		1,338,091
FAIRHEADS CONSTRUCTIONS AND WATER CO. LTD		273,433	-	-		273,433
FRUGAL HANDYMAN ENTERPRISES		1,827,582	-	-		1,827,582
GRATIMO HOLDINGS COMPANY LIMITED		1,606,600	-	-		1,606,600
IFATA ENGINEERING SERVICES LIMITED		3,635,541	-	-		3,635,541
KALISA CONCEPT LTD		1,801,480	-	1,801,480		-
KIWAN GENERAL CONSTRUCTION		341,662	-	-		341,662
KIWAN HARDWARE		200,000	-	-		200,000
KOOJE BUILDING CONTRACTORS		454,256	-	-		454,256
LOX CARGO		179,711	-	-		179,711
MC HENRY DEVELOPERS AND CONSTRUCTION COMPANY		548,000	-	-		548,000
NANYUKI MACHINERY		1,375,840	-	-		1,375,840
NYAHURURU BUILDING CONSTRUCTION LTD		3,814,875	-	-		3,814,875
OIKOS CUT INVESTMENT		85,144	-	-		85,144



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LTD						
OIKOS CUT INVESTMENT LTD		3,952,520	-	-		3,952,520
PROJULIJO LIMITED		3,299,274	-	-		3,299,274
SIMHAN COMMERCIAL AGENCY		168,050	-	-		168,050
SOYAMA HARDWARE LIMITED		298,000	-	-		298,000
STADAN GENERAL CONTRACTORS		348,465	-	-		348,465
THEJAY INVESTMENTS CO LT		17,127	-	-		17,127
VESTO SERVICES		335,000	-	-		335,000
WINNET TECHNOLOGIES		2,056,720	-	-		2,056,720
WINNET TECHNOLOGIES		3,590,087	-	-		3,590,087
WINNET TECHNOLOGIES LTD		1,005,592	-	-		1,005,592
WINNET TECHNOLOGIES LTD		6,570,628	-	-		6,570,628
DAYS PRING VENTURE	5-Mar-24		1,988,300	-		1,988,300
WILFRA ENTERPRISES	11-Jan-24		1,019,800	-		1,019,800
TRIBOOK INVESTMENT	21-Jan-21		3,358,269			3,358,269
<b>Sub-Total</b>		<b>234,592,158</b>	<b>6,366,369</b>	<b>21,979,045</b>	<b>-</b>	<b>218,979,482</b>
<b>SUPPLY OF GOODS</b>						
GATUNGA GENERAL CONTRACTORS & SUPPLIES		2,187,900	-	-		2,187,900
KIBSON GENERAL MERCHANTS	25/01//2017	2,273,784	-	2,273,784		-
KATHINI TRADERS		53,800	-	-		53,800
KATHINI TRADERS		210,000	-	-		210,000
AMBASSADORS LIMITED		227,300	-	-		227,300
AMBASSADORS LIMITED		294,300	-	-		294,300
SAWA SAWA COMPANY LIMITED	42276	294,300	-	-	(294,300)	-
VIBER ELECTRONIC LTD	42898	1,522,000	-	-		1,522,000
SELECT ANGEL KISS LTD		1,982,788	-	-		1,982,788

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MONRHO LTD	42828	2,493,750	-	-	2,493,750
REZOVA COMPANY LIMITED	42821	2,837,500	-	-	2,837,500
YOUNG TECHNOLOGIES HOLDING	42821	3,162,756	-	-	3,162,756
ENGALONG LIMITED		3,993,104	-	-	3,993,104
NDIRANGU HARDWARE		1,080,000	-	-	1,080,000
NDIRANGU HARDWARE		3,571,550	-	-	3,571,550
NDIRANGU HARDWARE		312,125	-	-	312,125
NYAHURURU BUILDING AND CONSTRUCTION LIMITED		334,892	-	-	334,892
NDIRANGU HARDWARE		408,500	-	-	408,500
NYAHURURU BUILDING AND CONSTRUCTION LIMITED		604,765	-	-	604,765
MASTEN COMPANY LIMITED		900,000	-	-	900,000
SELECT ANGEL KISS LTD		900,000	-	-	900,000
NDIRANGUS HARDWARE		946,000	-	-	946,000
SELECT ANGEL KISS LTD		946,000	-	-	946,000
STEVE MON CO. LTD		1,056,500	-	-	1,056,500
NDIRANGU HARDWARE		1,056,500	-	-	1,056,500
SELECT ANGEL KISS LTD		1,229,015	-	-	1,229,015
SELECT ANGEL KISS		1,252,275	-	-	1,252,275
MASTEN COMPANY LIMITED		1,428,000	-	-	1,428,000
STEVE MON CO LTD		1,428,000	-	-	1,428,000
STEVE MON CO LTD		1,528,800	-	-	1,528,800
SELECT ANGEL KISS LTD		2,404,800	-	-	2,404,800
FAIR HEAD CONTRACTORS		2,453,545	-	-	2,453,545
NDIRANGU HARDWARE		2,453,545	-	-	2,453,545
YOUNG TECHNOLOGIES HOLDING	42821	2,587,940	-	-	2,587,940
FAIR HEAD CONTRACTORS		3,225,000	-	-	3,225,000
STEVE MON CO LTD		3,225,000	-	-	3,225,000
NDIRANGU HARDWARE		3,560,650	-	-	3,560,650
JELAIKONG ENTERPRISES LIMITED		4,138,512	-	-	4,138,512
DENMARK INVESTMENTS		238,000	-	-	238,000



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DENMARK INVESTMENTS		458,000	-	-		458,000
JACIWAH VENTURES		168,000	-	-		168,000
ESTAM TRADERS LTD		125,000	-	-		125,000
ESTAM TRADERS LTD		100,000	-	-		100,000
ESTAM TRADERS LTD		125,000	-	-		125,000
ESTAM TRADERS LTD		125,000	-	-		125,000
ESTAM TRADERS LTD		95,000	-	-		95,000
KATHINI TRADERS		93,000	-	-		93,000
KINAMBA BUDGET PETROLEUM LTD		852,800	-	-		852,800
KIWAN HARDWARE		55,300	-	-		55,300
SELECT ANGEL KISS LTD		1,329,015	-	-		1,329,015
SELECT ANGEL KISS LTD		4,540,000	-	-		4,540,000
<b>Sub-Total</b>		<b>72,869,311</b>	<b>-</b>	<b>2,273,784</b>	<b>(294,300)</b>	<b>70,301,227</b>
<b>SUPPLY OF SERVICES</b>						
STANDARD GROUP LIMITED		208,800	-	-		208,800
LAIKIPIA VILLE AGENCIES		32,811	-	-		32,811
LAIKIPIA VILLE AGENCIES		43,558	-	-		43,558
LAIKIPIA VILLE AGENCIES		75,198	-	-		75,198
LAIKIPIA VILLE AGENCIES		263,950	-	-		263,950
NATION MEDIA GROUP		635,680	-	-		635,680
LAIKIPIA VILLE AGENCIES		64,464	-	-		64,464
LAIKIPIA VILLE AGENCIES		119,700	-	-		119,700
LAIKIPIA VILLE AGENCIES		219,052	-	-		219,052
LAIKIPIA VILLE AGENCIES		244,542	-	-		244,542
ACACIA CLASSIC GROUP LIMITED		1,550,000	-	-		1,550,000
THOMSON'S FALL		18,250	-	-		18,250
KIBSON GENERAL MERCHANTS	10/02/2016	82,467	-	-		82,467
NATION MEDIA GROUP LIMITED	42760	87,000	-	-		87,000
BEISA HOTEL	42614	123,600	-	-		123,600
KATHINI TRADERS	42754	180,500	-	-		180,500
BEISA HOTEL	42806	366,000	-	-		366,000

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BEISA HOTEL	42614	504,750	-	-	504,750
CMC MOTORS	42718	512,195	-	-	512,195
KATHINI TRADERS	31/03/2017	715,500	-	-	715,500
STRINGER ENTERPRISES LIMITED		1,075,300	-	-	1,075,300
LIKII AUTO GARAGE		1,525,600	-	-	1,525,600
ABERDARE COTTAGES		57,000	-	-	57,000
NATION MEDIA GROUP LIMITED		91,640	-	-	91,640
STANDARD GROUP LIMITED		177,480	-	-	177,480
STANDARD GROUP LIMITED		177,480	-	-	177,480
STANDARD GROUP LIMITED		177,480	-	-	177,480
STANDARD GROUP LIMITED		177,480	-	-	177,480
NATION MEDIA GROUP		183,280	-	-	183,280
NATION MEDIA GROUP LIMITED		183,280	-	-	183,280
NATION MEDIA GROUP LIMITED		183,280	-	-	183,280
STANDARD GROUP LIMITED		290,000	-	-	290,000
NATION MEDIA GROUP		464,000	-	-	464,000
WAJIKAN LTD		2,985,840	-	-	2,985,840
THARAKA INDEXES LIMITED		3,182,816	-	-	3,182,816
BEISA HOTEL	42816	378,000	-	-	378,000
BEISA HOTEL	42614	119,800	-	-	119,800
BEISA HOTEL LIMITED		128,000	-	-	128,000
BEISA HOTEL LIMITED		238,000	-	-	238,000
BEISA HOTEL LIMITED		294,000	-	-	294,000
PEIM GARAGE		62,000	-	-	62,000
PEIM GARAGE		70,000	-	-	70,000
PEIM GARAGE		85,900	-	-	85,900
PEIM GARAGE		149,450	-	-	149,450
PEIM GARAGE		200,000	-	-	200,000
PEIM GARAGE		37,500	-	-	37,500
PEIM GARAGE		42,000	-	-	42,000
PEIM GARAGE		56,500	-	-	56,500
PEIM GARAGE		141,400	-	-	141,400



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BEISA HOTEL LIMITED		345,000	-	-		345,000
Sub-Total		19,327,523	-	-	-	19,327,523
WATER GRAND TOTAL		326,788,992	6,366,369	24,252,829	(294,300)	308,608,232

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**ANNEX 3 - SUMMARY OF NON-CURRENT ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f For the FY 2022-2023</b>	<b>Additions During the FY 2023-2024</b>	<b>Disposals During the FY 2023-2024</b>	<b>Transfers in/(out) During the FY 2023-2024</b>	<b>Historical Cost c/f</b>
Land	3,298,650,000	-	-	-	3,298,650,000
Buildings and structures	1,413,894,768	186,868,920	-	-	1,600,763,688
Infrastructure assets- Roads, Rails	1,976,106,984	220,739,429	-	-	2,196,846,413
Civil works	2,438,046,035	150,167,424	-	-	2,588,213,459
Transport equipment-Motor Vehicles	399,607,614	31,028,940	-	-	430,636,554
Household Furniture and Institutional Equipment	27,856,864		-	-	27,856,864
Office equipment, furniture and fittings	182,212,309	21,942,607	-	-	204,154,916
Specialised Plants, Machinery and Equipment	506,501,893	45,244,996	-	-	551,746,889
Biological assets-Purchase of certified seeds, Breeding Stock and Live Animals	56,880,360	9,277,710	-	-	66,158,070
Research, Studies, Project Preparation, Design & Supervision	101,794,789	6,241,590	-	-	108,036,379
Strategic Stocks and commodities	137,623,436		-	-	137,623,436
Intangible assets	22,097,720		-	-	22,097,720
<b>Total</b>	<b>10,561,272,772</b>	<b>671,511,615</b>	<b>-</b>	<b>-</b>	<b>11,232,784,387</b>



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**ANNEX 4 - INTER-ENTITY TRANSFERS**

Ref	Entity	FY 2023/24 Quarter 1 Kshs	FY 2023/24 Quarter 2 Kshs	FY 2023/24 Quarter 3 Kshs	FY 2023/24 Quarter 4 Kshs	Cumulative amount transferred Kshs	Amount Confirmed as received Kshs	Difference	Explanation
1	Laikipia County Revenue Board	25,161,560	14,788,440	24,321,828	15,628,172	79,900,000	79,900,000	-	-
2	Laikipia County Development Authority	3,000,000	2,495,000	4,495,000	1,000,000	10,990,000	10,990,000	-	-
3	Laikipia County Leasing Fund	23,500,000	22,815,839	19,141,233	18,000,000	83,457,072	83,457,072	-	-
4	Laikipia County Executive Car and Mortgage Fund	30,000,000	15,000,000	-	-	45,000,000	45,000,000	-	-
5	Rumuruti Municipality Board	3,589,914	2,500,000	1,250,000	2,500,000	9,839,914	9,839,914	-	-
6	Nanyuki Municipality Board	-	2,000,000	5,000,000	-	7,000,000	7,000,000	-	-
7	Laikipia County Bursary Fund	75,000,000	621,900	-	-	75,621,900	75,621,900	-	-
8	Laikipia County VTCs	1,058,000	4,628,100	2,000,000	10,692,000	18,378,100	18,378,100	-	-
	<b>Total</b>	<b>161,309,474</b>	<b>64,849,279</b>	<b>56,208,061</b>	<b>47,820,172</b>	<b>330,186,986</b>	<b>330,186,986</b>	<b>-</b>	<b>-</b>

  
 Chief Officer- Finance & County Treasury  
 Daniel Ngumi  
 ICPAK Number: 8207



  
 Head of Accounting Services  
 Mary W. Wachiuri  
 ICPAK Number: 7055



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ANNEX 5 - REPORTING OF CLIMATE RELEVANT EXPENDITURES

Project Name	Project Description	Project Objectives	Project Activities	Amount Kshs				Total	Source of Funds	Implementing Partners
				Q1	Q2	Q3	Q4			
Tree Planting	Procurement of Trees	Reduced Climate Change Related risks and increase in tree cover	Tree Planting	1,499,960	-	-	-	1,499,960	FLOCCA	
Bore Holes Rehabilitation	Acquisition of Bore holes Consumables and water distribution works	Mitigate the problem of water accessibility	Purchase of equipment's and lying of pipes, Repair and Maintenance of Bore Holes		14,928,110	-	29,416,126	44,344,235	FLOCCA	
<b>TOTAL</b>				<b>1,499,960</b>	<b>14,928,110</b>	<b>-</b>	<b>29,416,126</b>	<b>45,844,195</b>		



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**ANNEX 6 - REPORTING ON DISASTER EXPENDITURE**

Programme	Sub-Programme	Disaster Type	Category of disaster	Expenditure item	Amount (Kshs.)	Comments
Public Safety, Enforcement and Disaster management	Disaster Reduction Management	Fire	Fire emergencies	Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)	1,418,000	Disaster response
Emergency Relief	Disaster Reduction Management	Fire	Fire emergencies	Emergency Relief (food, medicine, blankets, cash grant, tents and other temporary shelter etc.)	150,000	Disaster response
<b>TOTAL</b>					<b>1,568,000</b>	

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**ANNEX 7 - CONTINGENT LIABILITIES REGISTER**

S/NO	CASE NO	NATURE OF CONTINGENT LIABILITY	PAYABLE TO	ESTIMATED AMOUNT (KSHS)	REMARKS
1	NANYUKI CMCC NO.54 OF 2017	CONTRACT BREACH	BUAHA LIMITED	1,902,662	CASE ONGOING
2	NYERI ELRC NO.250 OF 2018	EMPLOYMENT	MARTIN KABUBI MWANGI	5,423,855	CASE ONGOING
3	NYAHURURU MISC NO.72 OF 2019	COSTS	MAINA & ONSARE PARTNERS ADVOCATES	201,759	CASE ONGOING
4	NYAHURURU MISC NO.72 OF 2019	JUDICIAL REVIEW	JOSEPH MWANGI MAINA	760,615	CASE ONGOING
5	NYAHURURU ELC NO.50 OF 2020		PETER GICHUHI GITAU & 2 OTHERS	2,000,000	CASE ONGOING
6	NANYUKI PETITION NO.3 OF 2020	CONSTITUTION PETITION	SBI INTERNATIONAL HOLDINGS AG (KENYA) LTD	45,595,000	CASE ONGOING
7	NYAHURURU MELC NO 50/2021		PETER GICHOHI GITAU & 2 OTHERS V CGL	9,000	CASE ONGOING
8	NYAHURURU ELC CASE NO.073/2021		PAUL MUIGAI NGUGI	12,250,000	CASE ONGOING
9	NYERI CMCC NO. E102/2022		SUSAN WAIRIMU MWANGI	4,550	CASE ONGOING
10	PPRA Smart Towns	CONTRACT BREACH	Wisa General Merchants	56,466,613	CASE ONGOING
11	NYAHURURU ELC PETITION NO.12 OF 2017	LAND MATTER	THOMSON FALLS ESTATES LIMITED	-	CASE ONGOING
12	NYAHURURU ELC NO.318 OF 2017	LAND MATTER	PURITY MUTHONI PLEIN	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
13	NYERI ELC NO.65 OF 2017	LAND MATTER	JANE NYAWIRA KIAMA	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
14	NANYUKI PETITION NO.561 OF 2017	CONSTITUTION PETITION	HON.MATHEW LEMPURKEL	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
15	NAIROBI ELRC NO.169 OF 2017	EMPLOYEMENT	JOHN BIIY	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED



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16	NAKURU ELRC NO.32 OF 2017	EMPLOYMENT	FLORENCE WANJIKU MUNYUA	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
17	NAKURU ELRC NO.31 OF 2017	EMPLOYMENT	ELIZABETH WANJIKU MWANGI	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
18	NAKURU ELRC NO.33 OF 2017	EMPLOYMENT	JAMES NG'ANG'A NGUGI	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
19	NAKURU ELRC NO.34 OF 2017	EMPLOYMENT	CHRISTINA WAMBUI KAHWAI	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
20	NAKURU ELRC NO.35 OF 2017	EMPLOYMENT	LUCY THAMA KIARIE	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
21	NANYUKI ELC NO.16 OF 2018	LAND MATTER	GODFREY NDIRITU NGUNYI	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
22	NANYUKI ELC NO.182 OF 2018	LAND MATTER	AMOGATAMA NGATIA & 2 OTHERS	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
23	NYERI CONSTITUTIONAL PETITION NO.74 OF 2018	CONSTITUTION PETITION	ELIJAH MURIITHI MUCHIRI 12 OTHERS	-	CASE PENDING IN COURT. ESTIMATED COST YET TO BE DETERMINED
24	NANYUKI CMC LAND NO. 233/2018		DIANA N. KINYUA VS ISIRI FATUMA ADEN & 3 OTHERS	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
25	NYERI JR NO.7 OF 2019		MOHAMED ASAFA WOCHÉ	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
26	NYAHURURU ELC NO.84 OF 2019			-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
27	NYAHURURU CMCC NO.253 OF 2019		JOSEPH MAINA KIGURU	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
28	NAKURU ELRC NO.63 OF 2019		BERNARD MWAURA MBUTHIA	-	CASE ONGOING ESTIMATED COST YET TO

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					BE DETERMINED
29	NYAHURURU ELC NO.120 OF 2019		DAVID WANG'OMBE KARANJA & 2 OTHERS	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
30	NANYUKI ELC NO.35 OF 2020		PETER GAKUU MUKORA	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
31	NYERI CONSTITUTION PETITION NO. E003/2020		GATARAKWA FARMERES & ANOTHER	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
32	NYAHURURU CMELC NO. 27 OF 2020		TABITHA WAMBUI & 21 OTHERS	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
33	NANYUKI PETITION NO.5 OF 2020		LETETI LETIMAS & 2 OTHERS	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
34	NYERI ELC NO.5 OF 2020		MARURA PEASANT COMMUNITY & 3 OTHERS	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
35	NYAHURURU CMCC NO.86/2020		ANTHONY MBUGUA MWANGI	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
36	NYAHURURU ELC PETITION NO.E003 OF 2021		FREDRICK WANGAI & 10 OTHERS	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
37	NAKURU COURT OF APPEAL NO.10 OF 2021		JOHN WACHIRA GIKONYO & 9 OTHERS	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
38	NYAHURURU ELC NO.12 OF 2021		COLTI CONSTRUCTION CO. LTD & ANOTHER	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
39	NYERI ELC NO.5 OF 2021		PAUL MACHARIA MUTHIGA	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
40	NANYUKI CMCC NO.E32 OF 2021		CATHOLIC DIOCESE OF NYERI REGISTERED TRUSTEES	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
41	NYERI JR NO.E001 OF		LOISE WANGESHI NGUYO	-	CASE ONGOING



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	2021				ESTIMATED COST YET TO BE DETERMINED
42	NANYUKI CMCC NO.E031 OF 2021		JANE WAMBUI MAINA	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
43	NANYUKI ELC NO.E057/2021		DAVID NGATIA KABIRIA & 2 OTHERS V CGL	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
44	NANYUKI ELC PETITION NO.04/2021		FREDRICK WANGAI & 10 OTHERS V CGL & 3 OTHERS	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
45	NANYUKI ELC SUIT NO.01/2021		ESTHER NYARUAI QUIANTIMERE V PAUL MACHARIA MWITHAGA & 4 OTHERS	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
46	NAKURU CV APPEAL NO.10/2021		JOHN WACHIRA GIKONYO & 9 OTHERS V CGL	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
47	NANYUKI ELC CASE NO E014/2021		PAUL MACHARIA MWITHIGA V BRICKWOODS HIGH SCHOOL LTD & ANOTHER	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
48	NANYUKI ELC JR E001/2021		REPUBLIC V CGL EXPARTE LOICE WANGECHI NGUYO	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
49	NANYUKI CMCC LAND NO. 15/2022		SAMMY MBARASIMEI KILUKI & 3 OTHERS VS THE COUNTY GOVERNMENT OF LAIKIPIA	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
50	NYAHURURU ELC NO. E002/2022		FLASHDIAL CONNECTIONS LIMITED VS THE COUNTY GOVERNMENT OF LAIKIPIA	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
51	NYAHURURU HCCHR PETITION NO. 2/2022		ERIC KIPROTICH KAPTICH VS CGL & 4 OTHERS, HON. GOVERNOR AS INTERESTED PARTIES	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
52	NYERI COA CIV. APPEAL NO. E041/2022		SITAWI LIMITED VS NATIONAL LAND COMMISSION NAIROBI & CGL	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
53	NANYUKI CONST.		ANYONGE MICHAEL	-	CASE ONGOING

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	PETITION NO. 1/2022		NYANGUGU VS CLERK COUNTY ASSEMBLY OF LAIKIPIA & 3 OTHERS		ESTIMATED COST YET TO BE DETERMINED
54	County Appeal 035 of 2023		EMILY NDANU KIOKO	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
55	ELC E002 of 2023		PAMELA N.LEYAGU	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
56	ELC E003 of 2023		TITUS MUNENE KARERIA	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
57	Cri. Misc APP E099 of 2023		SAMUEL MWAI KINGURU	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
58	ELC E020 of 2023		TIMOTHY OLEMOISANY	-	CASE ONGOING ESTIMATED COST YET TO BE DETERMINED
59	CMCC 53 OF 2023	UNLAWFUL ARREST	DOUGLAS MUTAI MBOGORI & DICKSON MITHAMO	4,000,000	CASE ONGOING
60	MISC 7 OF 2023	COSTS	DANIEL NJUNGUNA KAMANGA T/A NJUNGUNA KAMANGA & CO. ADVOCATES	306,778	CASE ONGOING
61	MICS 8 OF 2023	COSTS	DANIEL NJUNGUNA KAMANGA T/A NJUNGUNA KAMANGA & CO. ADVOCATES	585,849	CASE ONGOING
62	HCC E005 OF 2023	CONFISCATION OF EQUIPMENT	LEEDS ENGINEERING COMPANY LTD	20,000,000	CASE ONGOING
63	HCC 1 OF 2024	CONTRACT BREACH	CFAO	255,781,865	CASE ONGOING
64	CMCC E049 OF 2024	CONFISCATION OF EQUIPMENT	JOHN KIHONGE	7,000	CASE ONGOING
65	Arbitration- RENTCO AFRICA LTD	CONTRACT BREACH	RENTCO AFRICA	915,710,209	CASE ONGOING
	<b>Total</b>			<b>1,321,005,756</b>	