

REPUBLIC OF KENYA



AG



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF NYERI

**FOR THE YEAR ENDED
30 JUNE, 2024**

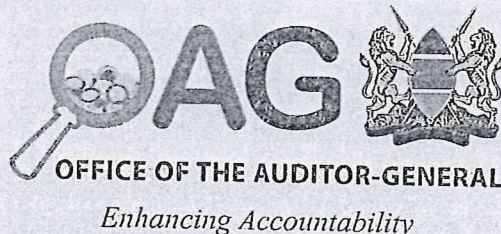
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REPUBLIC OF KENYA

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Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

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; and,
- 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 Nyeri County Executive set out on pages 1 to 47, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a

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

summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Nyeri County Executive 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 Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Receipts and Payments Outside the Financial Reporting Period

The statement of receipts and payments reflects total receipts and payments amounting to Kshs.7,253,744,913 and Kshs.7,198,713,560, respectively. However, review of the receipts and expenditure schedules presented for audit revealed that receipts and payments totalling to Kshs.1,514,891,784 and Kshs.1,528,872,371 respectively, related to the month of July, 2024 and were therefore outside the reporting period contrary to Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015, which states that the accounts of the County Government entities shall record transactions which take place during the financial year running from 1st July to 30th June

In the circumstances, the accuracy and completeness of the receipts and payments amount of Kshs.7,253,744,913 and Kshs.7,198,713,560, respectively could not be confirmed.

2. Irregular Charge of Bank Accounts

The financial statements reflect bank balance of Kshs.300,781,139 as disclosed under Note 13A. However, analysis of payment details and bank statements showed that the Management paid recurrent expenditure amounting to Kshs.292,401,605 from development bank account. Further, development expenditure amounting to Kshs.108,053,672 were paid from recurrent bank account.

In the circumstances, the accuracy and completeness of the bank balance amount of Kshs.300, 781,139 and regularity of payments could not be confirmed.

3. Irregularity of Voided Payments

Analysis of the Integrated Financial Management System (IFMIS) payments revealed that seven hundred and twenty-two (722) transactions with a value of Kshs.527,252,503 were voided during the year across various financial statement components. However, no evidence was provided to confirm that the Controller of Budget was informed of the voiding of the payments so as to make necessary adjustments and approvals. Out of the voided transactions, payment details revealed that ten (10) transactions amounting to Kshs.3,920,866 were later paid.

In the circumstances, the accuracy and regularity of the voided transactions some of which were later paid could not be confirmed.

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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern 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

30 December, 2024

County Government of Nyeri

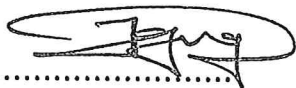
Nyeri County Executive

Annual Report and Financial Statements for the year ended June 30 2024

8. Statement of Receipts and Payments for the year ended 30th June 2024

		FY 2023-2024	FY 2022-2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	7,253,744,913	5,910,923,056
Miscellaneous receipts	2	-	-
Total receipts		7,253,744,913	5,910,923,056
Payments			
Compensation of employees	3	3,981,766,676	3,595,551,694
Use of goods and services	4	1,183,945,384	914,906,617
Subsidies	5	-	-
Transfers to other government entities	6	-	-
Other grants and transfers	7	741,383,564	427,252,921
Social security benefits	8	86,832,718	78,821,015
Acquisition of assets	9	1,204,785,218	1,081,065,216
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	-	-
Total payments		7,198,713,560	6,097,597,463
Surplus/deficit*		55,031,353	(186,674,407)

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 23rd September 2024 and signed by:



.....
Name: John Ngugi
Chief Officer -Finance
ICPAK Member Number: 2613



.....
Lucy Kangangi
Head of Accounting Unit
ICPAK M/No: 8456

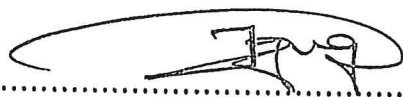
County Government of Nyeri
Nyeri County Executive

Annual Report and Financial Statements for the year ended June 30 2024

9. Statement of Assets and Liabilities as at 30th June 2024

		FY 2023-2024	FY 2022-2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	300,781,139	235,126,754
Cash balances	13B	-	-
Total cash and cash equivalents		300,781,139	235,126,754
Outstanding imprests and advances	14	-	-
Total financial assets		300,781,139	235,126,754
Financial liabilities			
Deposits and retentions	15	(138,401,547)	(124,483,766)
Net financial assets		162,379,592	110,642,988
Represented by			
Fund balance b/fwd.	16	107,348,239	297,317,395
Prior year adjustments	17	-	-
Surplus/deficit for the year		55,031,353	(186,674,407)
Net financial position		162,379,592	110,642,988

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 23rd September 2024 and signed by:



Name: John Ngugi
Chief Officer - Finance
ICPAK Member Number: 2613



Name: Lucy Kangangi
Head of Accounting Services
ICPAK M/No: 8456

County Government of Nyeri

Nyeri County Executive

Annual Report and Financial Statements for the year ended June 30 2024

10. Statement of Cash Flows for the period ended 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	7,253,744,913	5,910,923,056
Miscellaneous receipts	2	-	-
Total receipts from operating income		7,253,744,913	5,910,923,056
Payments for operating expenses			
Compensation of employees	3	3,981,766,676	3,595,551,694
Use of goods and services	4	1,183,945,384	914,906,617
Subsidies	5	-	-
Transfers to other government entities	6	-	-
Other grants and transfers	7	741,383,564	427,252,921
Social security benefits	8	86,832,718	78,821,015
Finance costs, including loan interest	10	-	-
Other payments	12	-	-
Total payments for operating expenses		5,993,928,342	5,016,532,247
Net receipts/ (payments) from operations		1,259,816,571	894,390,809
Adjusted for:			
Prior year adjustments	17	-	-
Decrease/(increase) in outstanding imprests & advances	18	-	-
Increase/(decrease) in deposits and retentions	19	13,917,781	(20,542,911)
Recurrent and Development (Returned balances to CRF)		(3,294,749)	-
Net cash flow from operating activities		10,623,032	(20,542,911)
Cash flow from investing activities			
Acquisition of assets	9	1,204,785,218	1,081,065,216
Net cash flows from investing activities		1,204,785,218	1,081,065,216
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		65,654,385	(207,217,318)
Cash and cash equivalents at beginning of the year		235,126,753	442,344,071
Cash and cash equivalents at end of the year		300,781,139	235,126,753

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 23rd September, 2024 and signed by:

Name: John Ngugi

Chief Officer Finance

ICPAK Member Number: 2613

Name: Lucy Kangangi

Head of Accounting Services

ICPAK Member Number: 8456

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30th 2024

11. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Transfers from CRF	7,222,152,070	904,535,785	8,126,687,855	7,253,744,913	89
balance b/f	-	-	-	-	-
TOTAL RECEIPTS	7,222,152,070	904,535,785	8,126,687,855	7,253,744,913	89
PAYMENTS					
Compensation of Employees	3,817,501,620	263,388,236	4,080,889,856	3,981,766,677	98
Use of goods and Services	1,071,116,950	304,758,100	1,375,875,050	1,183,945,382	86
Subsidies	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-
Other Grants and Transfers	843,029,707	18,390,638	1,005,157,420	741,383,564	74
Social Security Benefits	156,471,151	(36,564,154)	119,906,997	86,832,718	72
Acquisition of Assets	1,334,032,642	210,825,890	1,544,858,532	1,204,785,220	78
Finance Costs, including Loan Interest	-	-	-	-	-
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-
Other payments	-	-	-	-	-
TOTAL PAYMENTS	7,222,152,070	760,798,710	8,126,687,855	7,198,713,560	89
SURPLUS/ (DEFICIT)				55,031,353	

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

.....


Name: John Ngugi
Chief Officer Finance
ICPAK Member Number: 2613

.....


Name: Lucy Kangangi
Head of Accounting Services
ICPAK Member Number: 8456

County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended June 30th 2024

A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	kShs	KShs	KShs	KShs
RECEIPTS					
Exchequer releases	4,857,563,614	533,699,221	5,391,262,835	5,253,744,913	97
Proceeds from Domestic and Foreign Grants	-	-	-	-	-
Transfers from Other Government Entities	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-
County Own Generated Receipts	-	-	-	-	-
Balance b/f	-	-	-	-	-
TOTAL RECEIPTS	4,857,563,614	533,699,221	5,391,262,835	5,253,744,913	97
PAYMENTS					
Compensation of Employees	3,817,501,620	263,388,236	4,080,889,856	3,981,766,677	98
Use of goods and Services	645,050,031	288,443,717	933,493,748	888,018,092	95
Subsidies	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-
Other Grants and Transfers	128,790,000	18,390,638	147,180,638	146,665,893	100
Social Security Benefits	156,471,151	(36,564,154)	119,906,997	86,832,718	72
Acquisition of Assets	109,750,812	40,784	109,791,596	108,685,649	99
Finance Costs, including Loan Interest	-	-	-	-	-
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-
Other payments	-	-	-	-	-
TOTAL PAYMENTS	4,857,563,614	533,699,221	5,391,262,835	5,211,969,028	97
SURPLUS/ (DEFICIT)				41,775,885	

The County Executive's financial statements were approved on 23rd September, 2024 and signed by

Name: John Ngugi
Chief Officer Finance

ICPAK Member Number: 2613

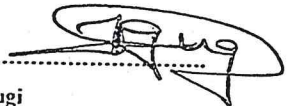
Name: Lucy Kangangi
Head of Accounting Services
ICPAK Member Number: 8456

County Government of Nyeri
Nyeri County Executive
Annual Report and Financial Statements for the year ended June 30th 2024

B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	% Utilization difference
	KShs	KShs	KShs	KShs	KShs
RECEIPTS					
Exchequer releases	2,364,588,456	370,836,564	2,735,425,020	2,000,000,000	73
Proceeds from Domestic and Foreign Grants	-	-	-	-	-
Transfers from Other Government Entities	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-
County Own Generated Receipts	-	-	-	-	-
Returned CRF issues	-	-	-	-	-
TOTAL RECEIPTS	2,364,588,456	370,836,564	2,735,425,020	2,000,000,000	73
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and Services	426,066,919	16,314,383	442,381,302	295,927,290	67
Subsidies	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-
Other Grants and Transfers	714,239,707	143,737,075	857,976,782	594,717,671	69
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	1,224,281,830	210,785,106	1,435,066,936	1,096,099,571	76
Finance Costs, including Loan Interest	-	-	-	-	-
Repayment of Principal on Domestic and Foreign Borrowing	-	-	-	-	-
Other payments	-	-	-	-	-
TOTAL PAYMENTS	2,364,588,456	370,836,564	2,735,425,020	1,986,744,532	73
SURPLUS/ (DEFICIT)				13,255,468	

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


 Name: John Ngugi
 Chief Officer Finance
 ICPAK Member Number: 2613


 Name: Lucy Kangangi
 Head of Accounting Services
 ICPAK Member Number: 8456

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

RTF Template	Budget Execution by Program and Sub-Programmes - County Executives: RECURRENT AND DEVELOPMENT COMBINED						
	Budget Execution by Program and Sub-Programmes - County Executives: RECURRENT AND DEVELOPMENT COMBINED						
	Nyeri County Ledger						
	Entity: 3910-Nyeri County						
	Period: JUL-23 To JUN-24						
Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
3910			KShs	KShs	KShs	KShs	KShs
102003910		Agricultural Management	539,582,837	(8,422,533)	531,160,304	497,507,392	33,652,912
	102013910	Administration and planning services	348,346,974	(47,955,730)	300,391,244	276,352,296	24,038,948
	102023910	County Agriculture Extension Program	27,435,863	5,793,640	33,229,503	23,615,539	9,613,964
	102033910	Coffee Improvement Program	163,800,000	33,739,557	197,539,557	197,539,557	(0)
103003910		Wambugu ATC	5,500,000	(200,000)	5,300,000	5,300,000	-
	103033910	Farm Development	5,500,000	(200,000)	5,300,000	5,300,000	-
104003910		AMS Naromoru	3,400,000	(174,000)	3,226,000	2,415,445	810,555
	104023910	Development Of Agricultural Land For Crop Production	3,400,000	(174,000)	3,226,000	2,415,445	810,555
105003910		Livestock Production Management	104,248,420	4,705,000	108,953,420	25,499,607	83,453,813
	105023910	Provision of Extension Services to Livestock farmers	104,248,420	4,705,000	108,953,420	25,499,607	83,453,813
106003910		Co-operative development	41,769,585	(11,500,000)	30,269,585	28,263,585	2,006,000
	106023910	Cooperative Development And Management	41,769,585	(11,500,000)	30,269,585	28,263,585	2,006,000
107003910		Fisheries development	31,698,146	(5,994,500)	25,703,646	3,691,931	22,011,715
	107013910	Administrative Support Services	31,698,146	(5,994,500)	25,703,646	3,691,931	22,011,715
108003910		Veterinary services	28,420,465	(3,085,140)	25,335,325	24,076,360	1,258,965
	108013910	Administrative Support Services	28,420,465	(3,085,140)	25,335,325	24,076,360	1,258,965
111003910		1 Physical planning services	230,743,603	150,848,032	381,591,635	346,138,407	35,453,228

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

	111013910	Administration and personnel services	230,743,603	150,848,032	381,591,635	346,138,407	35,453,228
114003910		Land Policy and Planning	5,017,943	(740,000)	4,277,943	4,264,302	13,641
	114013910	Land Policy Formulation	5,017,943	(740,000)	4,277,943	4,264,302	13,641
115003910		Housing Development and Human Settlement	1,545,000	3,276,057	4,821,057	4,255,792	565,265
	115013910	Government Building	1,545,000	3,276,057	4,821,057	4,255,792	565,265
201003910		General administration and policy Development and implementation	75,155,407	1,451,500	76,606,907	60,682,460	15,924,447
	201013910	Administration, planning and support services	75,155,407	1,451,500	76,606,907	60,682,460	15,924,447
203003910		Energy Sector development	11,969,200	(300,000)	11,669,200	11,307,356	361,844
	203013910	Street lighting programme	11,969,200	(300,000)	11,669,200	11,307,356	361,844
205003910		Roads development, maintenance and management	207,902,832	77,886,694	285,789,526	257,308,041	28,481,485
	205013910	County access and feeder roads improvement	207,902,832	77,886,694	285,789,526	257,308,041	28,481,485
206003910		Electricity Accessibility and Connectivity	215,550,000	58,353,391	273,903,391	248,620,543	25,282,848
	206023910	Street Lighting	215,550,000	58,353,391	273,903,391	248,620,543	25,282,848
307003910		Tourism Development	20,915,000	212,113	21,127,113	18,235,577	2,891,536
	307013910	Promotion of Tourism	20,915,000	212,113	21,127,113	18,235,577	2,891,536
308003910		Trade and Cooperative Development	303,179,560	(71,726,873)	231,452,687	153,292,462	78,160,225
	308013910	Trade Promotion	303,179,560	(71,726,873)	231,452,687	153,292,462	78,160,225
313003910		Revenue Mobilization	48,068,678	23,000,000	71,068,678	63,979,748	7,088,930
	313013910	Revenue Mobilization	48,068,678	23,000,000	71,068,678	63,979,748	7,088,930
401003910		Administration, Planning and General Support Services	2,804,462,189	117,822,147	2,922,284,336	2,730,403,487	191,880,849
	401033910	Administration, Planning and General Support Services	2,789,072,189	102,857,509	2,891,929,698	2,700,048,849	191,880,849
	401043910	Health Services	15,390,000	14,964,638	30,354,638	30,354,638	0
403003910		Preventive and Promotive Health services	4,038,200	(1,116,200)	2,922,000	2,823,843	98,157
	403043910	Community health	4,038,200	(1,116,200)	2,922,000	2,823,843	98,157

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501003910		General administration and policy Development and implementation	411,637,527	170,357,100	581,994,627	537,199,682	44,794,945
	501013910	Promote Effective Result Based Management & administration	-	-	-	-	-
	501023910	Administrative Support Services	411,637,527	170,357,100	581,994,627	537,199,682	44,794,945
502003910		County Sports Development	5,487,588	1,680,000	7,167,588	7,130,810	36,778
	502023910	Search and nurture talents	5,487,588	1,680,000	7,167,588	7,130,810	36,778
503003910		ECDE Management	3,682,496	10,000	3,692,496	3,666,353	26,144
	503043910	ECDE Management	3,682,496	10,000	3,692,496	3,666,353	26,144
504003910		ICT Development	4,967,575	500,000	5,467,575	5,337,420	130,155
	504023910	ICT Infrastructure Development	4,967,575	500,000	5,467,575	5,337,420	130,155
507003910		Youth Training and Development	24,800,000	3,413,878	28,213,878	21,512,076	6,701,802
	507013910	Youth Training and Development	24,800,000	3,413,878	28,213,878	21,512,076	6,701,802
701003910		Management and Co-ordination of county affairs	230,330,937	55,891,484	286,222,421	245,007,177	41,215,244
	701013910	Administration, planning and support services	165,775,752	30,186,936	195,962,688	159,098,264	36,864,424
	701023910	Management of county affairs	44,555,185	27,389,264	71,944,449	68,034,065	3,910,384
	701033910	Co-ordination of county functions	20,000,000	(1,684,716)	18,315,284	17,874,848	440,436
702003910		Coordination of County Functions and Public Service Management	141,975,948	13,149,863	155,125,811	150,617,800	4,508,011
	702013910	Administration, planning and support services	141,975,948	13,149,863	155,125,811	150,617,800	4,508,011
703003910		Executive services	748,854,811	30,604,325	779,459,136	710,151,805	69,307,331
	703013910	Administration and personnel services	748,854,811	30,604,325	779,459,136	710,151,805	69,307,331
705003910		Economic Planning	7,174,060	1,890,000	9,064,060	8,958,984	105,076
	705053910	Monitoring and Evaluation	7,174,060	1,890,000	9,064,060	8,958,984	105,076
711003910		1 Community sensitization, education and public participation	2,468,220	(285,000)	2,183,220	1,997,133	186,087
	711013910	County publicity campaign	2,468,220	(285,000)	2,183,220	1,997,133	186,087
716003910			297,995,102	127,944,112	425,939,214	379,758,565	46,180,649
	716013910	Administration Planning and Support Services	297,995,102	127,944,112	425,939,214	379,758,565	46,180,649
717003910			48,381,177	5,096,464	53,477,641	50,389,157	3,088,484

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	717013910	Administration and Personnel Services	48,381,177	5,096,464	53,477,641	50,389,157	3,088,484
718003910			25,677,469	40,061,484	65,738,953	62,357,415	3,381,538
	718013910	Financial Accounting	10,328,846	33,121,128	43,449,974	40,868,936	2,581,038
	718023910	Procurement Compliance and Reporting	9,036,323	4,040,356	13,076,679	12,582,239	494,440
	718033910	Internal Audit	6,312,300	2,900,000	9,212,300	8,906,240	306,060
719003910			12,711,036	2,550,000	15,261,036	14,469,676	791,360
	719023910	Economic Planning and Policy Formulation	12,711,036	2,550,000	15,261,036	14,469,676	791,360
901003910		General Administration and Planning services	65,980,636	12,579,669	78,560,305	75,576,677	2,983,628
	901013910	Administration and personnel services	65,980,636	12,579,669	78,560,305	75,576,677	2,983,628
903003910		Gender services	14,000,000	(668,000)	13,332,000	12,463,120	868,880
	903013910	Administration and planning services	14,000,000	(668,000)	13,332,000	12,463,120	868,880
904003910		Social development	81,067,000	22,470,492	103,537,492	96,865,818	6,671,674
	904013910	Administration and planning services	77,995,000	22,300,492	100,295,492	93,946,776	6,348,716
	904023910	County children's home management	3,072,000	170,000	3,242,000	2,919,042	322,958
905003910			27,200,000	382,011	27,582,011	23,619,912	3,962,099
	905013910	Recreation and Sporting Services	27,200,000	382,011	27,582,011	23,619,912	3,962,099
1001003910		Water Management	75,844,685	2,900,000	78,744,685	72,985,003	5,759,682
	1001013910	Administrative Support Services	75,844,685	2,900,000	78,744,685	72,985,003	5,759,682
1002003910		Sanitation management	49,500,000	(14,000,000)	35,500,000	32,646,398	2,853,602
	1002013910	Administrative Support Services	49,500,000	(14,000,000)	35,500,000	32,646,398	2,853,602
1006003910			71,750,000	38,554,455	110,304,455	98,929,326	11,375,129
	1006013910	Water Services	71,750,000	38,554,455	110,304,455	98,929,326	11,375,129
1007003910			187,403,738	55,252,760	242,656,498	156,639,645	136,838,180
	1007013910	Environment Conservation, Protection and Management	187,403,738	55,252,760	242,656,498	156,639,645	136,838,180
		Grand Total	7,222,152,070	904,535,785	8,126,687,855	7,198,713,560	978,795,622

12. Significant Accounting Policies

The key 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; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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 Nyeri 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 been received by the Executive.

ii) 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.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

d) Recognition of payments

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

i) Compensation of employees

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

ii) 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.

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. *The stock of debt is disclosed as an annexure to the County consolidated financial statements. (if applicable).*

v) 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

Significant Accounting Policies (Continued)

recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

e) 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.

f) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive 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 is detailed in the notes to these financial statements.

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs 138,401,547 compared to Kshs 124,483,766 in prior period as indicated on note 19. / *(There were no other restrictions on cash during the year)*

Significant Accounting Policies (Continued)

h) Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

i) Third Party Deposits and Retention

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

j) 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.

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

m) 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.

Significant Accounting Policies (Continued)

n) 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 of Nyeri for the period 1st July 2023 to 30 June 2024 as required by law. There were 2 supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) 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.

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

r) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

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13. Notes to the Financial Statements

1. Transfer from the CRF

	2023-2024	2022-2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	759,261,545	587,609,803
Total exchequer releases for quarter 2	1,507,237,320	1,268,642,790
Total exchequer releases for quarter 3	1,568,595,864	1,518,250,899
Total exchequer releases for quarter 4	3,418,650,184	2,536,419,564
Total	7,253,744,913	5,910,923,056

(Provide a brief explanation and explain significant change from prior period)

2. Miscellaneous Receipts

	2023-2024	2022-2023
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts (Specify)	-	-
Total	-	-

3. Compensation of Employees

	2023-2024	2022-2023
Description	Kshs	Kshs
Basic salaries of permanent employees	3,554,014,232	3,208,027,063
Basic wages of temporary employees	59,421,976	35,770,493
Personal allowances paid as part of salary	273,124,141	285,326,256
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	95,206,327	-
Employer contribution to compulsory national health insurance schemes	-	66,427,882
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	3,981,766,676	3,595,551,694

County Government of Nyeri
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Notes to the Financial Statements (Continued)

4. Use of Goods and Services

Description	2023-2024 Kshs	2022-2023 Kshs
Utilities, supplies and services	67,454,578	37,849,546
Communication, supplies and services	19,780,707	15,944,629
Domestic travel and subsistence	142,249,946	108,765,875
Foreign travel and subsistence	17,966,857	9,022,977
Printing, advertising and information supplies & services	31,359,884	24,424,207
Rent and Rates	114,300	74,750
Training expenses	26,710,064	17,289,548
Hospitality supplies and services	137,100,016	59,855,363
Insurance costs	235,695,753	223,232,332
Specialized materials and services	263,990,059	210,759,017
Office and general supplies and services	27,348,222	18,394,817
Fuel, oil and lubricants	48,715,344	28,685,599
Other operating expenses (including bank charges)	126,620,621	115,373,647
Routine maintenance – vehicles and other transport equipment	29,164,968	18,883,697
Routine maintenance – other assets	9,674,065	26,350,613
Total	1,183,945,384	914,906,617

5. Subsidies

Description	2023-2024 Kshs	2022-2023 Kshs
Subsidies to Public Corporations	-	-
<i>See List Attached (Insert Name)</i>	-	-
Subsidies to Private Enterprises	-	-
<i>See List Attached (Insert Name)</i>	-	-
Total	-	-

County Government of Nyeri
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Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

Description	Kshs	Kshs
Transfers to County government entities	-	-
See attached list (under annex xxx)	-	-
Transfers to other counties	-	-
(Insert name of budget agency)	-	-
(Insert name of budget agency)	-	-
Transfers to national government entities	-	-
Transfer to the council of governors	-	-
Transfer to xxx	-	-
Total	-	-

7. Other Grants and Transfers

	2023-2024	2022-2023
Description	Kshs	Kshs
Scholarships and other educational benefits	1,785,255	1,549,177
Other current transfers and subsidies	36,880,638	16,343,300
Other capital grants and transfers	700,120,247	398,745,681
Emergency relief and refugee assistance	2,597,424	10,614,763
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	741,383,564	427,252,921

8. Social Security Benefits

	2023-2024	2022-2023
Description	Kshs	Kshs
Government pension and retirement benefits	86,832,718	78,821,015
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	86,832,718	78,821,015

County Government of Nyeri
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Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	2023-2024	2022-2023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	75,683,950	36,515,212
Refurbishment of buildings	57,872,761	108,581,283
Construction of roads	168,911,724	90,396,635
Construction and civil works	502,155,789	632,111,128
Overhaul and refurbishment of construction & civil works	-	-
Purchase of vehicles and other transport equipment	8,019,432	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	116,765	164,000
Purchase of office furniture and general equipment	33,651,361	4,528,605
Purchase of specialized plant, equipment and machinery	96,428,658	114,694,116
Rehabilitation and renovation of plant, machinery and equip.	12,626,800	-
Purchase of certified seeds, breeding stock and live animals	35,727,505	3,977,675
Research, studies, project preparation, design & supervision	12,749,442	10,096,562
Rehabilitation of civil works	100,841,031	80,000,000
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	1,104,785,218	1,081,065,216
Financial assets		
Domestic public non-financial enterprises	100,000,000	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	100,000,000	-
Total acquisition of assets	1,204,785,218	1,081,065,216

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Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	2023-2024	2022-2023
Description	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

11. Repayment of Principal on Domestic Lending and On-Lending

	2023-2024	2022-2023
Description	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

12. Other Payments

	2023-2024	2022-2023
Description	Kshs	Kshs
Specify	-	-
Specify	-	-
Total	-	-

County Government of Nyeri
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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Num-ber	Indicate whether Rec, Dev, Dep e.t.c	2023-2024	2022-2023
			Kshs	Kshs
Nyeri County Revenue Fund Account (CRF)	1001171634	Revenue	-	-
Nyeri County Recurrent Account	1000171227	Recurrent	1,738,798	185,431
Nyeri County Development Account	1000171197	Development	20,317	3,109,318
Nyeri County Main Levy Fund Account (KRB)	1000252804	Special Purpose	4,313	2,183,948
Nyeri County Health Sector Special Purpose Account	1000339241	Special Purpose	-	2,101,030
Nyeri County Imprest Account (Cooperative Bank)	1141511315000	Imprest	33,782,408	22,960,098
Nyeri County Youth Polytechnic Project Grant Account	1000367358	Special Purpose	-	-
Nyeri County Agri Sector Dev Support Programme II Account	1000364807	Special Purpose	-	-
Nyeri County Climate Smart Agri Sector Special Purpose Account	1000364793	Special Purpose	-	26,730,820
Municipality of Nyeri Urban Development Grant Account	1000372214	Special Purpose	4,036	1,293,983
Municipality of Nyeri Urban Institute Grant Account	1000372222	Special Purpose	6	737,406
Nyeri County Universal Health Care Special Purpose Account	1000432233	Special Purpose	120,000	142,150
Nyeri County Assembly Recurrent Account	1000243805	Recurrent	-	-
Nyeri County Assembly Development Account	1000282298	Development	-	-
Nyeri County Assembly Deposit Account	1000282274	Deposit	-	-
Nyeri County Kenya Develop Sup Progra Special Purpose Account	1000432225	Special Purpose	31,088,059	59,753,454
Nyeri County Deposit Account -Central Bank	1000243058	Deposit	104,619,139	101,523,668
Nyeri County Climate Change Special Purpose Account	1000549769	Special Purpose	87,036,641	3,792,760
Nyeri County Primary Health Care Special purpose Account	1000567872	Special Purpose	151	10,612,688
Nyeri County National Agricultural Value Chain Bank A/c	1000715359	Special Purpose	-	-
Nyeri County Aggregated and Industrial Park Account	1000723009	Special Purpose	42,367,271	-
Total			300,781,139	235,126,754

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13 B Cash in Hand

	2023-2024	2022-2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

County Government of Nyeri
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Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	2023-2024	2022-2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

[Provide cash count certificates for each]

14. Outstanding imprests and advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

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<i>Breakdown of Imprest and Salary Advance per Department</i>	<i>2023-2024</i>	<i>2022-2023</i>
<i>Imprest</i>	<i>Kshs</i>	<i>Comparative FY</i>
Office of the Governor & Deputy Governor	-	-
Office of the County Secretary	-	-
Finance, Economic Planning & ICT	-	-
Lands, Housing and Physical Planning	-	-
Health Services	-	-
Gender, Social Services & Sports	-	-
County Public Services & Solid Waste	-	-
Agriculture, Livestock and Fisheries Development	-	-
Trade, Tourism and Co-operative Development	-	-
Education	-	-
Water, Irrigation, Environment & Climate Change	-	-
County Public Service Board	-	-
Transport, Public Works, Infrastructure & Energy	-	-
County Attorney	-	-
<i>Sub-Total</i>	-	-
<i>Salary Advance</i>	-	-
Department Xx	-	-
Department Xx	-	-
<i>Sub-Total</i>	-	-
<i>Grand Total</i>	-	-

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Notes to the Financial Statements (Continued)

15. Deposits and Retention

	2023-2024	2022-2023
		Comparative FY
	Kshs	Kshs
Nyeri County Deposit Account- CBK 1000243058	104,619,139	101,523,668
Nyeri County Imprest Account -Cooperative 01141511315000	33,782,408	22,960,098
Total	138,401,547	124,483,766

Ageing analysis for	2023-24		2022-2023	
Ageing analysis: (deposits and retentions)	Current FY	% of the To- tal	Compara- tive FY	% of the To- tal
Under one year	86,589,758	63%	50,544,385	41%
1-2 years	12,053,159	9%	24,168,100	19%
2-3 years	12,101,756	9%	30,062,863	24%
Over 3 years	27,656,874	20%	19,708,478	16%
Total (tie to above total)	138,401,547	100%	124,483,826	100%

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16. Fund Balance Brought Forward

	2023-2024	2022-2023
	Kshs	Kshs
Nyeri County Revenue Fund (CRF) Account 1000171634	-	-
Nyeri County Recurent Account 1000171227	-	-
Nyeri County Development Account 1000171197	-	-
Nyeri County Roads Main Levy Fund Account (KRB) 1000252804	2,183,948	22,720,433
Nyeri County Health Sector Special Purpose Account 1000339241	2,101,030	45,711,078
Nyeri County Government Imprest Account-Coop Bank 0114151115000	-	-
Nyeri County Youth Polytechnic Project Grant Account 1000367358	-	-
Nyeri County Climate Smart Agri Sector Special Purpose Account 1000364793	26,730,820	58,447,975
Nyeri County Agri Sector Dev Support Programme11 Account 1000364807	-	-
Municipality of Nyeri Urban Dev Grant Account 1000372214	1,293,983	2,743,025
Municipality of Nyeri Urban Institute Grant Account 1000372222	737,406	5,807,236
Nyeri County Universal Health Care Special Purpose Account 1000432233	142,150	4,170,886
Nyeri County Assembly Recurrent Account 1000243805	-	-
Nyeri County Assembly Development Account 1000282298	-	-
Nyeri County Assembly Deposit Account 1000282274	-	-
Nyeri County Kenya Dev Suppp0rt Progra Special Purpose Account 1000432225	59,753,454	157,716,762
Nyeri County Deposit Account 1000243058 Central Bank	-	-
Nyeri County Climate Change Fund Special Purpose Account 1000549769	3,792,760	-
Nyeri County Primary Health Care Special Purpose Account 1000567872	10,612,688	-
Nyeri County National Agricultural Value Chain Bank A/c 1000715359	-	-
Nyeri County Aggregated and Industrial Park Account 1000723009	-	-
Total	107,348,239	297,317,395

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17. Prior Year Adjustments

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

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Others (<i>Specify</i>)	-	-	-
Total	-	-	-

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Notes to the Financial Statements (Continued)

18. Increase/ (Decrease) in Outstanding Imprests and Advances

	2023-2024	2022-2023
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	-	-
Imprest and Advances as at 30 th June (B)	-	-
Increase)/ Decrease in Imprest and Advances (C=(B-A))	-	-

19. Increase/ (Decrease) in Deposits and Retention

	2023-2024	2022-2023
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July 2023(A)	124,483,766	145,026,677
Deposits and Retention as at 30 th June 2024(B)	138,401,547	124,483,766
Increase/ (Decrease) in Deposits and Retentions C= B-A	(13,917,781)	20,542,911

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20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	6,737,284	9,761,248	9,499,725	6,998,807
Construction of Civil Works	13,720,608	14,711,556	15,013,052	13,419,112
Supply of Goods	26,068,015	90,110,612	25,746,755	90,431,872
Supply of Services	20,953,350	32,196,084	22,861,395	30,288,040
Total	67,479,257	146,779,501	73,120,926	141,137,831

2. Pending Staff Payables (See Annex 3)

	Balance b/f 2022-2023	Additions for the year	Paid during the year	Balance c/f (2023-2024)
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	51,131,613.00	-	51,131,613.00
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	51,131,613.00	-	51,131,613.00

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3. Other Pending Payables (See Annex 4)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

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

Other Important Disclosures

4. External Assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

	2023-2024	2022-2023
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

(Total here to tie to line 2 of note 4)

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b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023-2024	2022-2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

(This is a disclosure of the assistance not yet received as per donor agreements)

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Other Important Disclosures

c) Classes of providers of external assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc. The total here should tie to totals of note 4)

d) Non-monetary external assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc. N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement The totals here tie with line 3 of note 4).

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Other Important Disclosures

e) Purpose and use of external assistance.

Description	2023-2024	2022-2023
	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used. (The total here should tie to the note 4 on external assistance)

f) External Assistance paid by Third Parties on behalf of the County Executive by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

Description	2023-2024	2022-2023
	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

(This note should tie to line 3 of note 4 on external assistance)

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Other Important Disclosures

5. Payments by Third Party on Behalf of the County Executive

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	2023-2024	2022-2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

(Third party payments may be done by other entities that are not providers of external assistance)

5.2 Classification of payments made by Third Parties by Nature of expenses.

	2023-2024	2022-2023
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

N/B The above subclassification will be adopted based on the appropriate county's operations

Other Important Disclosures

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6. Related Party Disclosures

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

The following comprise of related parties to the County Executive;

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

Related party transactions

	2023-2024	2022-2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<u>Transfers To Related Parties</u>	-	-
Transfers to Other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	-	-
Total Transfers To Related Parties	-	-
<u>Transfers From Related Parties</u>	-	-
Transfers From the CRF	-	-
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	-	-

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Other Important Disclosures

7. Establishment of other County Government Entities

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

Entity	Date Established / Date taken over	Location	Accounting Officer responsible
Corporation	N/A	N/A	N/A
Water and Sewerage Company	Formation date: 23 rd September, 1997. Devolved in January 2014.	Nyeri Central Sub County.	Eng. Peter Kahuthu
• Nyeri Water and Sanitation Company (NYEWASCO)			
• Tetu/Aberdare Water and Sanitation Company (TEAWASCO)	Formation date: 13 th April, 2006. Devolved in January 2014.	Tetu Sub County	Mr. Simon Wanjau
• Mathira Water and Sanitation Company (MAWASCO)	Formation date: 19 th August, 2004. Devolved in January 2014.	Mathira Sub County.	Mr. Reuel Kibugi Muriuki.
• Naromoru Water and Sanitation Company (NAROWASCO)	Formation date: 28 th August, 2012. Devolved in January 2014.	Naromoru Sub County.	Ms. Gladys Njeri Warugongo
• Othaya Mukurwe-Ini Water Services Company (OMWASCO)	Formation date: May 2006. Devolved in June 2019.	Othaya Sub County.	Mr. Moses N. N. Munyi
• Mutitu Water Company	Formation date: January 2010. Devolved in January 2014.	Mugunda / Nairutia, Kieni West Sub County	Mr. Peter Muturi Mwangi

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Fund:	Formation date:		
• Ellmu Fund	23 rd July, 2015	Nyeri Town	Mr. James Kiretai
• Health Fund	August 2021	Nyeri Town	Mr. Moses Gachanja Githinji
• Car Loan and Mortgage Fund		Nyeri Town	Mr. John Ngugi.
• Enterprise Development Fund		Nyeri Town	Mr. George Mwangi
Board:			
• Municipal Board		Nyeri Town	Ms. Perister Kigwa.
• County Public Service Board		Nyeri Town	Mr. David Ruga
Project:	Formation date:		
• Nyeri County National Agriculture Value Chain Development Program	2022	Nyeri Town	Mr. Wilson Maringa
Scheme	N/A	N/A	N/A

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the current financial year, amounts relating to leased medical equipment was Kshs 0 and Kshs 0 for the comparative financial year.

9. Contingent Liabilities

Contingent Liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court Case 0 Against the Entity	-	-
Bank Guarantees in Favour of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

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10. Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR:			Name of Financing Partners: xxx and xxx			
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code	-	-	-	-	-	-
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total	-	-	-	-	-	-

Expenditure Details - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic Item)*

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11. Progress On Follow-Up on Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor and management comments that were provided to the auditor.

Reference No. on the external audit report	Issue/Observation from Auditor	Management Comments	Status (Resolved/Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
373	Misclassification of Other Grants and Transfers	The transfers relate to two projects; i.e. Financing Locally Led Climate Action Programme (FLOCCA) in the Department of Water, Irrigation, Environment & Climate Change and (Transforming Health Systems for Universal Care Project) THS-UCP in the Department of Health. These projects are budgeted under Transfer to Other Government Agencies to facilitate transfer from the County Revenue Fund to their respective Special Purpose Account held at Central Bank Kenya. During the request to transfer funds to SPAs, the Controller of Budget is furnished with the work plan on which they base their approval to spend under other Capital Grants Transfers. The Special Purpose Accounts are mapped to the IFMIS system and the expenditure can only be executed through the budget line of "Other Capital Grants and Transfers" and supported by the Projects' work plans	Pending Senate	Pending Senate
374	Pending Bills	Due to the delay in exchequer releases the County's efforts to fully absorb the disbursed funds were not realized as	Pending Senate	Pending Senate

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		Kshs 1,146,545,628.00 both from the equitable share and donor funding were released from 20th June 2023 barely ten days to the closure of the financial year. This caused the delay in project implementations and thus leading to pending bills. Timely release of the exchequers by the National Treasury would greatly alleviate this problem		
375	Unresolved Prior Year matters	The financial reports responses for the FY 2021/2022 are yet to be presented before the Senate.	Pending Senate	Pending Senate
376	Irregular Expenditure on Compensation of Employees	The wage bill of the period under review is 53%. This is in consideration of the actual wage bill against the total county executive budget amounting to Ksh. 6,795,758,719. In order to address the wage bill, the County Government has taken the following measures: Voluntary early retirement programme was implemented in 2021; Translation of terms for the contract staff to permanent terms. This has ensured that there is a saving on the amount that ought to be paid as gratuity. Gratuity is usually paid by the employer at the rate of 31% of the basic pay while once terms are translated to permanent terms, the county only pays 15% of the basic salary. This gives the county a saving of 16%; Recruiting internally when there is necessity for certain posts. There is no significant increase of salaries paid when recruitment is undertaken internally;	Pending Senate	Pending Senate

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		Recruiting at the entry levels in the case of replacements. The Government has been replacing majority of the officers who have exited service through retirement and resignation with officers at the entry levels. This ensures that there is a saving since the exiting officers do so when at a higher salary scale and grouping.		
377	Non-Compliance with Law on Staff Ethnic Composition	The County Government inherited staff from both the National Government and the former local authorities who over 90% were from the dominant local community. Nyeri was a provincial headquarter of Central Province hence absorbing so many staff from the National Government who were stationed at Nyeri. Reducing this gap has been done on a gradual basis, with the Board putting the following measures: Indicating in the adverts that the Board would consider diversity in the recruitment; Selecting candidates who are not from the dominant local community; Advertising in the national dailies in order to attract candidates from other non-dominant communities. However, the Board has faced challenges in that the adverts usually has over 90% constituting of candidates who come from the dominant local community. Further, the officers who were inherited and are from the dominant local authority have to exit service in order to	Pending Senate	Pending Senate

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		have their replacement in full cognizance of the need law.			
378	Delay in Delivery of Consultancy Services	Planning and titling of colonial villages is a program which was conceived during public participation in the process of preparing the County Integrated Development Plan (2018 – 2022). Further public participation was undertaken in the project areas (Colonial settlements) as evidenced by the attached documents extracted from our records (See attached). However, we concur that there has been a delay in the completion of the project because of various	Pending Senate	Pending Senate	

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		technical issues and some are enumerated as follows: - 1. Charged sub-plots- The consultant encountered some challenges relating to some sub-plots within the settlement areas being registered and charged to different financial institutions. These are prominent in Ihururu and Karundu settlements. The charges could have been placed while the project was ongoing and the department is working on possible ways of addressing this. 2. Titled Plots – It was discovered at the course of the project period that some sub-plots were titled through other initiatives eg. Land exchange but not documented thus causing confusion along the way. A case in point is Witima, Ihururu and Karundu settlements. 3. Data conflict – The land data captured by the consultant on the ground being different from what is captured in the land records. A case in point is Uaso-Nyiro and Kiandere market centres. This is a matter that we are trying to address and resolve with the Ministry of Lands. 4. Cautions/Inhibitions – Some parcels within the settlements are cautioned against transactions. One example is in Witima village and the department is trying to address the challenge. We have since engaged the cautioner in view of dislodging the said caution.			
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		5. National Land Commission – The holder of the office of the County Coordinator changed hands mid-way. The incoming officer did not own the work done by the predecessor and instead demanded the repetition of the entire exercise. This did not go well and interventions had to be sought from the Head office. This matter has since been resolved and the process is on.		
379	Unaccounted for Fuel	The department confirms that fuel worth Ksh 3,352,827 has not been utilized as at 30th June 2023 since the petrol station i.e., Jalis enterprise Ltd where the department was drawing fuel was unable to supply fuel in the month of January 2023 up to date. Jalis Enterprise Ltd. closed down its operations and the matter was raised to the County Attorney for the follow up vide our letter REF: NO ALFD/LEGAL/CON/NYI/65 (59) dated 2nd March, 2023. (Annex 2.0)	Pending Senate	Pending Senate
380.	Delayed in Implementation of Development Projects	Specific project are as explained in table 1b	Pending Senate	Pending Senate
381	Irregularities in Payroll Management	The County Public Service Board conducted internal adverts for vacant posts. Twelve officers were successful and had to be placed at the level of the advertised posts. Four were officers from the defunct local authority who were integrated and their basic salary harmonized to the main stream public service. Two were staff on contract as	Pending Senate	Pending Senate

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		Chief Officers and had to revert to their former Job groups after the end of the contract. There were also two external adverts that were filled internally. The remaining officer was also on contract and through an internal advert was recruited to a substantive post of Human Resource Officer		
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1B

Item	Description	Amount not spent (Kshs.)	Remarks/Explanations
1.	Kenya Roads Board Maintenance of Civil Works	2,183,948	This was the balance after implementation of planned projects under that project
2.	Refurbishment of Non-Residential Building	4,003,262	Procurement process not completed
3.	Access Roads	2,259,023	Amount includes culvert works (Kshs. 331,500/=) yet to commence the rest were balances after implementation of planned projects.
4.	Other Infrastructure and Civil Works (Street Lights Installation)	46,245,369	Amount is for street lights installation for various wards but funds received late from 2 nd supplementary budgets hence documentation and procurement process could not be completed.
5.	Other Infrastructure and Civil Works (Maintenance of Street Light and Biogas Installation)	6,402,680	Biogas contract (Kshs. 4,798,244/=) yet to commence the other was balance to procure maintenance material did not complete procurement process.
6.	Installation of culverts at Kiarugu River Road	4,500,000	Project not yet started

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7.	Construction of Governor's Residence	16,250,000	There was time limitation for procurement process to be initiated and completed after approval of Second Supplementary budget FY 2022-2023, in May 2023, which allocated Kshs. 16,250,000.00 for construction of Governor's and Deputy Governor's Official Residences. Further, the Salaries and Remuneration Commission in its Circular, Ref. No. SRC/TS/COG/6/61/48 VOL.II (64) dated 20 th May, 2019 had advised that the residences should be constructed on land owned by the County Government of Nyeri. Through the County Executive Committee, identification of land for the construction of the two residences happened towards the tail-end of the financial year in consideration, thus procurement for the construction could not start due to time limitation.
		81,842,282	



County Executive Committee Member – Finance and Economic Planning

Date: 23rd September, 2024

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14. Annexes

Annex 1 – Analysis Of Transfers From the CRF

	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	551,253,139	1,588,906,107	1,621,332,763	2,205,012,558	5,966,504,567
Level 5 Hospitals	-	-	-	-	-
Road Maintenance Levy	-	-	-	-	-
Covid-19	-	-	-	-	-
Development of Youth Polytechnics-State Department of TVETS	-	-	-	-	-
User Fees Foregone -Ministry of Health	-	-	-	-	-
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	-	-	-	-	-
Word Bank-NARIGP-State Department of Crop Development	-	-	-	-	-
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	-	-	-	-	-
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	-	-	-	9,875,250	9,875,250
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation	-	-	-	-	-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	-	500,000	1,741,641	-	2,241,641
Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-	-	-	-	-
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	-	-	-	135,648,946	135,648,946
UNFPA-9th County Programme Implementation -Ministry of Health	-	-	-	-	-
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	-	-	-	-	-
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation, and Irrigation	-	-	-	-	-
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	-	-	-	199,668,236	199,668,236
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS	-	-	-	11,000,000	11,000,000
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS	-	-	-	98,455,028	98,455,028
Total	551,253,139	1,589,406,107	1,623,074,404	2,659,660,018	6,423,393,668

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Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date in-voiced/contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
				a	b	c	d=a+b-c	
Construction Of Buildings								
Sans Parel Limited	25/3/2024	Construction of monument plaque for the nyeri main transport terminus	258,557	-	258,557	232,701	25,856	
Prolific Works Ltd	29/08/2019	Construction of Kitchen at Othaya Sub County Hospital	857,391	-	857,391	-	857,391	
Renojo Enterprises Ltd	13/05/2024	Construction of kiawamaruru social hall phase I	2,987,706	-	2,987,706	-	2,987,706	
Onyx Construction Company	23/05/2024	Construction of staff houses	3,055,737	-	3,055,737	2,529,740	525,997	
Roam General Investments Company	26/6/2024	Construction of offices at nyeri south agriculture offices	2,601,857	-	2,601,857	-	2,601,857	
LIFESPARK SOLUTIONS	15TH JUNE 2023	RENOVATION AND CONSTRUCTION OF NEW CLASSROOM AT KIHARO ECDE	1,229,169	1,229,169	-	1,229,169	-	
HAWAROS TECHNICAL	5TH MAY 2023	CONSTRUCTION OF 2 CLASSROOMS AT WAHARI PRIMARY SCHOOL	2,399,923	2,399,923	-	2,399,923	-	

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Supplier Of Goods Or Services	Date invoiced/ contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
EDMARKS CONTRACTOR LTD	8TH MAY 2023	RENOVATION OF CLASSROOMS AT ITIATI ECDE	1,390,000	1,390,000	-	1,390,000	-	
SANKARA LIMITED	21ST APRIL 2022	COMPLETION OF WORKSHOPS WORKS AT GATUMBIRO YOUTH POLYTECHNIC	1,540,248	1,540,248	-	1,540,248	-	
MWAKAGA BUILDING & CONSTRUCTION	13TH MAY 2022	RENOVATION OF CLASSROOM AT KAHUTI-INI ECDE CENTRE	177,944	177,944	-	177,944	-	
Sub-Total			16,498,532	6,737,284	9,761,248	9,499,725	6,998,807	
Construction Of Civil Works								
QUANTUM DYNAMICS LIMITED	22ND JUNE 2023	GLOBAL EMERGENCY COMMUNICATION SYSTEM	2,500,000	2,500,000	-	2,500,000	-	
JANWAYS LTD		RENOVATION WORKS AT MWEIGA SUBCOUNTY REVENUE	1,010,754	1,010,754	-	1,010,754	-	
NDEITHI GENERAL CONTRACTOR		MARKING OF KARATINA PARKINGS BAYS	506,200	506,200	-	506,200	-	
BRIKIM SOLUTION	8TH JUNE 2023	PROPOSED CABRO PAVING AT IHURURU MARKET	4,269,902	4,269,902	-	4,269,902	-	
JAPA BUILDERS	8TH JUNE 2023	CABRO PAVING ,WATER STORAGE AND	3,095,122	3,095,122	-	3,095,122	-	

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Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
		MINOR RENOVATION WORKS AT CULTURE CANTRE HALL						
DAMALI GENERAL MERCHANTS LIMITED	21ST JUNE 2023	SUPPLY OF PLUMBING MATERIALS	1,873,629	1,873,629	-	1,873,629	-	
PRIME RIG DRILLERS	2ND DEC 2021	HYDROLOGIST CARRYING OUT DRILLING	465,000	465,000	-	465,000	-	
Epique Erands Limited	24th June 2024	Solar standalone works at Karatina Children's Home	198,708	-	198,708	-	198,708	
Wisa general merchants ltd	13/5/2024	Refurbishment works at county secretary's boardroom	765,670	-	765,670		765,670	
Castel technologies	20/06/2024	Supply and delivery of mounting street poles advertising boxes	702,148	-	702,148		702,148	
Volcanic gen contractors ltd	13/03/2024	1st and final payment for access culverts at asian quarters	704,918	-	704,918		704,918	
Volcanic gen contractors ltd	01/06/2024	Construction of kiaruing road 0.6 kms	930,714	-	930,714		930,714	
Benditto verchu	01/05/2023	Fabrication and installation of nyeri main transport termini shoe shiner and boda boda sheds	1,485,786	-	1,485,786	1,292,444	193,342	
Allyn enterprises limited	11/06/2024	Container store supplied and delivered	1,198,935	-	1,198,935	-	1,198,935	

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	contracted							
		Particulars						
		at nyeri county library						
Geokram enterprise	15/5/2024	Repair of masonry tank in mukurweini subcounty	2,064,493	-	2,064,493	-	2,064,493	
Light assets agencies ltd	27/5/2024	Installation of standlalone lights at gakawa ward	1,512,408	-	1,512,408	-	1,512,408	
Crenix limited	06/01/2024	Installation of standalone street-lights at various wards	883,224	-	883,224	-	883,224	
El ali investment limited	06/07/2024	Upgrading roads-kamugure, mweru, kiathugu & mihuti	2,495,043	-	2,495,043	-	2,495,043	
Renejo enterprises ltd	06/11/2024	Installation of standalone lights at chinga ward	1,769,510	-	1,769,510	-	1,769,510	
Sub-Total			28,432,164	13,720,608	14,711,556	15,013,052	13,419,112	
Supply Of Goods								
KAWA NEWSPAPERS SUPPLIERS		DAILY NEWSPAPERS JUNE 2023	36,000	36,000	-	36,000	-	
MEGOYA HOLDINGS LTD		SUPPLY AND DELIVERY OF MOBILE PHONE	145,000	145,000	-	145,000	-	
TURBA MAGNA EMPORIUM		SUPPLY AND DELIVERY OF COLOR PRINTER	699,000	699,000	-	699,000	-	
TURBAN MAGNA		SUPPLY OF LAPTOP	190,000	190,000	-	190,000	-	
KAWA NEWSPAPERS SUPPLIERS		DAILY NEWSPAPERS FEBRUARY 2023	6,000	6,000	-	6,000	-	

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KAWA NEWSPAPERS SUPPLIERS		DAILY NEWSPAPERS MAY AND JUNE 2023	13,200	13,200	-	13,200	-	
KENYA POWER		ELECTRICITY BILL	1,506,234	1,506,234	-	1,506,234	-	
NYERI WATER AND SEWERAGE CO.		WATER SUPPLY	26,713	26,713	-	26,713	-	
MOB HOUSE			105,000	105,000	-	105,000	-	
KAGORI KIMONDO			16,830	16,830	-	16,830	-	
OMWASCO		WATER SUPPLY	167,850	167,850	-	167,850	-	
TEAWASCO		WATER SUPPLY	101,630	101,630	-	101,630	-	
NARUMORU WATER		WATER SUPPLY	18,680	18,680	-	18,680	-	
ZAINA MUHOYA WATER		WATER SUPPLY	8,000	8,000	-	8,000	-	
MAWASCO		WATER SUPPLY	6,148	6,148	-	6,148	-	
MATHIRA WATER AND SANITATION COMPANY	23RD JUNE 2023	WATER SUPPLY	24,282	24,282	-	24,282	-	
MATHIRA WATER AND SANITATION COMPANY	23RD JUNE 2023	WATER BILL	3,136,200	3,136,200	-	3,136,200	-	
NYERI WATER AND SANITATION COMPANY LIMITED		NYEWASCO WATER BILLS	4,043,143	4,043,143	-	4,043,143	-	
OTHAYA MUKURWEINI		OMWASCO WATER BILLS	278,580	278,580	-	278,580	-	

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	contracted							
		Particulars						
WATER SERV.CO.								
MATHIRA WATER AND SANITATION CO.LTD		MAWASCO WATER BILLS	62,500	62,500	-	62,500	-	
NYERI WATER AND SANITATION COMPANY LIMITED		NYEWASCO WATER BILLS	6,953,389	6,953,389	-	6,953,389	-	
MATHIRA WATER AND SANITATION CO.LTD		MAWASCO WATER BILLS	6,922,127	6,922,127	-	6,922,127	-	
ELSBRO ENTERPRISE	29 TH MARCH 2023	CLEANING MATERIALS	334,000	334,000	-	334,000	-	
BEATAX GENERAL MERCHANTS	29TH MARCH 2023	ECDE PORRIDGE	415,250	415,250	-	415,250	-	
ELSHADAI SUPPLIERS	29TH MARCH 2023	SUPPLY OF TONNERS	250,000	250,000	-	250,000	-	
GYPSY GENERAL ENTERPRISES		SUPPLY OF MECHANICAL TOOLS	151,500	151,500	-	151,500	-	
Geebeat Logistics Ltd	5th Nov 2023	Supply and Delivery of Press Items	905,080	-	905,080		905,080	
Peter Kihara	30/06/2024	Supply and Delivery of Newspapers June 2024	32,040	-	32,040		32,040	
Peter Kihara	31/03/2024	Supply and Delivery of Newspapers March 2024	33,720	-	33,720		33,720	
Peter Kihara	30/04/2024	Supply and Delivery of Newspapers April 2024	35,160	-	35,160		35,160	

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Peter Kihara	29/02/2024	Supply and Delivery of Newspapers Feb 2024	36,040	-	36,040		36,040	
Peter Kihara	31/05/2024	Supply and Delivery of Newspapers May 2024	37,080	-	37,080		37,080	
Proper Motor Garage Ltd	8th Sep 2023	TYRES FOR KCR 210Z	104,000	-	104,000		104,000	
Trish Enterprises	15th May 2024	Office Blinds for Governor's office and Deputy Governor's Office	774,752	-	774,752		774,752	
Joyda Rings Traders	24/6/2024	Supply of Tyres for Motorvehicle 19CG008A Size 245/70R16	200,000		200,000	-	200,000	
Proper Motor Garage	03/04/2024	Clutch, Pressure Plate and Release Bearing Replacement -19CG002A	92,000		92,000		92,000	
Kawa Newspapers Suppliers	31/12/2023	Supply of Newspapers (December 2024-June 2024)	75,680		75,680		75,680	
Ndumia Newspapers Supply	30/04/2024	Supply of Newspapers (March 2024 - May,2024)	7,320		7,320		7,320	
Mathira Water & Sanitation Company	01/06/2024	Water Bill for Mathira East Sub-County Offices (Ac No.03420)	298,216	-	298,216		298,216	
TACROSI VENTURES		SUPPLY OF TONNER TK 475 AND TONNER 078A	117,000	117,000	-		117,000	
Olaf General Merchants	13/06/2024	SUPPLY AND DELIVERY OF MICROWAVE	30,000	-	30,000	15,000	15,000	

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	contracted							
		Particulars						
		AND WATER DISPENSER						
Mayumi Ventures	21/6/2024	Supply and Delivery of Tissue Paper and Barsoap	130,250	-	130,250	-	130,250	
Brandys Document Solutions	12/10/2023	Supply and delivery of jumbo heavy duty punch	17,800	-	17,800	-	17,800	
Castel Technologies Ltd	03/07/2024	Printing and supply of staff ID	116,900	-	116,900	-	116,900	
Mintomax Holdings Limited	18th June 2024	Sanitary items supplied and delivered	24,705	-	24,705	-	24,705	
Pammy General Merchants	25th June 2024	Milk supplied and delivered	136,665	-	136,665	-	136,665	
Alsy General Merchants	26th June 2024	Stationery supplied and delivered	47,850	-	47,850	-	47,850	
MAWAKI GENERAL SUPPLY	14th June 2023	Supply and delivery of hardware tools	138,760	138,760	-	-	138,760	
Alsy General Merchant	22/02/2024	Supply and delivery of A4 printing papers	50,000	-	50,000	-	50,000	
ROYAL PRISWA VENTURES	29TH MARCH 2023	SUPPLY OF ASSORTED GENERAL OFFICE SUPPLIES	38,350	38,350	-	-	38,350	
ROYAL PRISWA VENTURES	5TH JUNE 2023	SUPPLY OF ASSORTED GENERAL OFFICE SUPPLIES	42,150	42,150	-	-	42,150	
Nyewasco	01/06/2024	Water Bill	781,067	-	781,067	-	781,067	
TRACKLACE AGENCIES	5th August 2024	Supply of Knap-snack sprayer	1,248,000		1,248,000	-	1,248,000	
Mathira Water and sanitation Company	July- August 2024	Water Bill for Account 04292	2,038,361	-	2,038,361		2,038,361	

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	contracted							
		Particulars						
County Frequency Enterprises	01/11/2023	Payment for 273 litres of milk for Nov 2023	27,300	-	27,300	-	27,300	
County Frequency Enterprises	01/01/2024	Payment for 273 litres of milk for Jan 2024	27,300	-	27,300	-	27,300	
Mawaki ltd	04/06/2024	Delivery of Motor vehicle tyres and batteries	477,000	-	477,000	-	477,000	
Evelyne Business & logistics	01/04/2024	Payment for supply and delivery of E.C.D.E porridge flour for term II	400,250	-	400,250	-	400,250	
Alsly General Merchants	6th June 2024	Payment for supply and delivery of 15 pcs of 800mgs, 2 pcs of 500ml toilet cleaner	5,700	-	5,700	-	5,700	
Tarcrosi Ventures	6th June 2024	Payment for supply and delivery of 10pcs of 500ml liquid handwash	5,500	-	5,500	-	5,500	
Alsly General Merchants	6th June 2024	Payment for supply and delivery of 6 hand towels	900	-	900	-	900	
Matwan Enterprises Limited	6th June 2024	Payment for supply and delivery of 10 pieces omo	2,800	-	2,800	-	2,800	
Kenya Bureau of Standards	13th June 2024	Payment for calibration of noise/ sound level metres	23,250	-	23,250	-	23,250	
Olimar Ventures	30th Jan 2024	Supply and delivery of sanitary and cleaning materials	46,700	-	46,700	-	46,700	
Good Shepherd Suppliers		Eight (8) pieces toners	190,800	-	190,800	-	190,800	

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Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
Carclub motor accessories (2005) Ltd	13/06/2024	Supply and delivery of cess barriers	600,000	-	600,000		600,000	
Dytdown print-ers and supplies Ltd	15/6/2024	Supply of office documents	1,615,000	-	1,615,000		1,615,000	
Kenya medical supplies authority (KEMSA)	31/05/2024	Supply and delivery of health commodities for hospitals	25,678,506	-	25,678,506		25,678,506	
Mission for essential drugs &sup-plies (MEDS)	30/11/2023	Supply and delivery of pharmaceuticals	10,937,784	-	10,937,784		10,937,784	
Mission for essential drugs &sup-plies (MEDS)	06/05/2024	Supply and delivery of non pharmaceuticals	254,296	-	254,296	-	254,296	
Mission for essential drugs &sup-plies (MEDS)	30/11/2023	Supply and delivery of lab & x-ray sup-plies	5,252,053	-	5,252,053	-	5,252,053	
Mission for essential drugs &sup-plies (MEDS)	15/05/2024	Supply and delivery of pharmaceuticals	830,580	-	830,580	-	830,580	
Mission for essential drugs &sup-plies (MEDS)	15/05/2024	Supply and delivery of pharmaceuticals	969,834	-	969,834	-	969,834	
Mission for essential drugs &sup-plies (MEDS)	15/05/2024	Supply and delivery of pharmaceuticals	2,272,863	-	2,272,863	-	2,272,863	
Mission for essential drugs &sup-plies (MEDS)	06/05/2024	Supply and delivery of pharmaceuticals and non pharmaceu-ticals	12,883,927	-	12,883,927	-	12,883,927	
Kenya medical supplies authority (KEMSA)	31/05/2024	Supply and delivery of health commodities for R.H.F	14,705,584	-	14,705,584	-	14,705,584	
Rayfem solutions Ltd	10/23/2023	Medical supplies	448,000	-	448,000	-	448,000	

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Supplier Of Goods Or Services	Date in voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
Pewin motor limited	21/6/2024	Supply of double cabin pick up	5,000,000	-	5,000,000	-	5,000,000	
Proper motor garage	25/6/2024	Supply of spareparts for vehicle 19cg 020a	102,000	-	102,000	-	102,000	
Pesaeld suppliers	25/06/2024	Supply of comput- ers hp desktop	100,000	-	100,000	-	100,000	
KAMAU GARAGE		REPAIR OF KUL 353	38,000	38,000	-	38,000	-	
KAMAU GARAGE		REPAIR OF KUL 354	31,700	31,700	-	31,700	-	
KAMAU GARAGE		REPAIR OF KUL 355	44,800	44,800	-	44,800	-	
Sub-Total			116,178,627	26,068,015	90,110,612	25,746,755	90,431,872	
Supply Of Ser- vices						-	-	
KENYA FOREST SERVICE	26/04/2023	ANNUAL LAND RATE AND ANNUAL RADIO LICENCE FEE WAN MAST ON NYERI HILL	185,600	185,600	-	185,600	-	
CMC MOTORS GROUP LTD	01/02/2023	SERVICE OF VEHICLE 19CG002A	29,263	29,263	-	29,263	-	
REWILL GENERAL SUPPLIERS	28/06/2023	CATERING SERVICES GOVERNOR'S SWEARING IN CEREMONY	550,000	550,000	-	550,000	-	
FINANCE DEPARTMENT		DEFRAY EXPENSES	425,000	425,000	-	425,000	-	
KIMANTHE COMMUNICATI ONS AGENCY		NYERIPAY COMMISSIONS FEB,MARCH &APRIL 2023	10,064,913	10,064,913	-	10,064,913	-	

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Supplier Of Goods Or Ser- vices	Date in- voiced/ contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
KIMANTHE COMMUNICATI ONS AGENCY		NYERI PAY COMMISSIONS NOVEMBER, DEC EMBER 2022 AND JANUARY 2023	4,895,244	4,895,244	-	4,895,244	-	
KIMANTHE COMMUNICATI ONS AGENCY		NYERI PAY COMMISSIONS AUGUST, SEPT EMBER AND OCTOBER 2022 AND JANUARY 2024	3,563,352	3,563,352	-	3,563,352	-	
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (ICPAK)		ICPAK 39TH ANNUAL SEMINAR EDITION 11	59,000	59,000	-	59,000	-	
UBIQUITOUS PLUS COMPANY LTD		EXHIBITION GATHUTHI TEA DURING KALASH EVENT	5,897	5,897	-	5,897	-	
STANDARD MEDIA GROUP		ADVERTISEMEN TS FOR WEIGHTS AND MEASURE TRADING NOTICE	268,000	268,000	-	268,000	-	
KINGONGO GARAGE	9TH JUNE 2023	MOTOR VEHICLE REPAIR 19CG007A	237,914	237,914	-	237,914	-	
African Kitchen Kikwetu & Events		Provision of Cater- ing services for World day to com- bat Desertification	110,000	110,000	-	110,000	-	
FORESTRY SOCIETY OF KENYA		ANNUAL SUBSCRIPTION FEES YEAR 2023	5,000	5,000	-	5,000	-	

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	contracted							
		Particulars						
MFI DOCUMENT SOLUTIONS LIMITED	14TH OCTOBER 2022	PHOTOCOPIER MAINTAINANCE	58,000	58,000	-	58,000	-	
METROPOL SECURITY SERVICES LTD	3RD SEPTEMBER 2020	SECURITY SERVICES FOR BOARD OFFICES	38,464	38,464	-	38,464	-	
KENYA INSTITUTE OF HIGHWAY AND BUILDING		TRAINING FEE FOR FLEET MANAGEMENT COURSE	30,000	30,000	-	30,000	-	
CMC	20TH FEB 2023	VEHICLE REPAIR 19CG008A	29,263	29,263	-	29,263	-	
LUNAX VENTURES	13TH MAY 2022	PURCHASE OF LAPTOPS	330,000	330,000	-	330,000	-	
CFAO	31st Oct 2024	Motor vehicle repair 19CG 026A	6,910	-	6,910		6,910	
CFAO	5th July 2024	Motor vehicle repair KCR 210Z	55,601	-	55,601		55,601	
CFAO	4th May 2023	Motor vehicle repair GVN 019A	79,217	-	79,217		79,217	
CFAO	23rd Feb 2024	Motor vehicle repair 19CG 042A	116,199	-	116,199		116,199	
CFAO	13th June 2024	Motor vehicle repair GVN 019A	143,327	-	143,327		143,327	
CFAO	5th August 2024	Motor vehicle repair 19CG 026A	237,774	-	237,774		237,774	
CFAO	5th Feb 2024	Motor vehicle repair 19CG 032A	478,928	-	478,928		478,928	
Institute of Human Resource Management	6th June 2024	Workshop on HR strategy driving performance and business growth in Murang'a	52,200	-	52,200		52,200	
Proper Motor Garage Ltd	30th Jan 2023	Motor vehicle repair KCR 210Z	5,200	-	5,200		5,200	

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Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year		
	contracted							
		Particulars						
Proper Motor Garage Ltd	28th Mar 2023	Motor vehicle repair 19CG 042A	7,540	-	7,540			
Proper Motor Garage Ltd	3rd Jan 2023	Motor vehicle repair KCR 210Z	10,740	-	10,740			
Proper Motor Garage Ltd	22nd Feb 2023	Motor Vehicle re-pair 19CG 032A	18,370	-	18,370			10,
Proper Motor Garage Ltd	19th August 2022	Motor Vehicle re-pair 19 CG 039A	49,300	-	49,300			18,37
Proper Motor Garage Ltd	1st Nov 2023	Motor vehicle repair 19CG 032A	67,000	-	67,000			49,300
Proper Motor Garage Ltd	11th Jan 2022	Motor Vehicle re-pair 19 CG001A	74,240	-	74,240			67,000
Travelscape	31st May 2024	Air tickets to Geneva Switzerland	705,750	-	705,750			74,240
Nation Media Group Plc	07/08/2023	Advertisement for Alcohol Committees	128,412	-	128,412			705,750
Kenya School Of Government	19/05/2023	Induction for Executive Members	290,700	-	290,700			128,412
P. M Theuri Garage	25/01/2024	Minor Service - GKB 572E	8,850	-	8,850			290,700
Sportmans Arms Hotel	14/03/2024	Conference Facilities - Preparation 2nd Supplementary	33,600	-	33,600			8,850
Sportmans Arms Hotel	26/03/2024	Conference Facilities - Tender Evaluation Exercise	36,600	-	36,600			33,600
Blue Pison Services Ltd	Jan 2024 -June 2024	Security services Jan 2024 -June 2024	331,200	-	331,200			36,600
Eland Safari Hotel	11/04/2024	Catering Services during Excom Meetings	120,000	-	120,000			331,200
Straight Security Services Ltd		Supply of security services.Pending Bill from last FY was not paid of ksh 2,100,000	2,100,000	-	2,100,000			120,000
								2,100,000

NYERI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Straight Security Services Ltd	Feb 24-June 24	Security services Feb 2024 -June 2024	152,000	-	152,000		152,000	
Pammy General Merchants	13/05/2024	Catering Services during KDSP II meeting (13th - 14th May,2024)	86,250	-	86,250		86,250	
Pammy General Merchants	03/04/2024	Catering Services during Alcoholic Drinks Control & Management meeting	12,000	-	12,000		12,000	
Pammy General Merchants	25/04/2024	Catering Services during Departmental meeting	8,400	-	8,400		8,400	
African Kitchen Kikwetu	26/01/2024	catering services during staff promotions exercise	120,000	-	120,000		120,000	
Queenspark Hotel	09/09/2022	catering services during ASK Show 2022	540,000	-	540,000		540,000	
African Kitchen Kikwetu	01/07/2023	Catering Services-Sensitization Forum - 30/06/2023 - Culture Centre	106,000	-	106,000		106,000	
Wiwamcnya Enterprises	27/01/2024	catering services during staff promotions exercise - 26/01/2025	120,000	-	120,000		120,000	
Sunflower Tents	13/11/2023	Tents, Chairs and Decorations Hire - Leaders Meeting	274,400	-	274,400		274,400	
African Kitchen Kikwetu	18/03/2024	Catering Services - Departmental Meeting	64,320	-	64,320		64,320	

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Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
African Kitchen Kikwetu	15/03/2024	Catering Services - Signing of Alcohol Bill,2024	60,000	-	60,000		60,000	
African Kitchen Kikwetu	12/12/2023	Catering Services - Jamhuri Day Celebrations	17,500	-	17,500		17,500	
Gerbera Tents	05/10/2023	Catering Services - Leaders Meeting	10,600	-	10,600		10,600	
Proper Motor Garage	01/12/2023	Minor Service - 19CG008A	13,900	-	13,900		13,900	
Sportmans Arms Hotel	04/06/2024	Conference Facilities - Drafting of Nyeri County Alcoholic Drinks Control Act,2024-Regulations (4th -6th June,2024)	249,100	-	249,100		249,100	
New Sox	15/08/2023	Public Adress System Hire	155,000	-	155,000		155,000	
TravelScape	05/06/2024	Domestic Travel Airtickets - Malindi for FloCCA	131,990	-	131,990		131,990	
Mary Ndondoma	27th Nov -1st Dec 2023	Kenya National Secretaries Association (KENASA) workshop (Mombasa)	80,900	-	80,900		80,900	
Nancy Githae	27th Nov -1st Dec 2023	Kenya National Secretaries Association (KENASA) workshop (Mombasa)	52,000	-	52,000		52,000	
Diani sunflower ltd	15th March 2024	Provision of tents, chairs and tables during the signing of alcohol bill 2024	67,000	-	67,000		67,000	

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Supplier Of Goods Or Services	Date in-voiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Pammy general merchants	14th June 2024	ering services during sensitization forum at culture centre	67,500	-	67,500		67,500	
Pammy general merchants	15th -16th march 2022	Catering services during IRGTC meeting at culture center	18,825	-	18,825		18,825	
P.M theuri garage	21/03/2024	Major service for vehicle GKB 573E	192,400	-	192,400		192,400	
Meander ventures	23/09/2023	Catering services rendered to county secretary's office	14,400	-	14,400		14,400	
Ubiquitous plus company ltd	24th May 2023	Provision of 100 seater tents with chairs during governors meeting	17,000	-	17,000		17,000	
Pammy general merchnats	18/03/2024	Catering services rendered in ADCM,EXCOM and enforcement	33,400	-	33,400	-	33,400	
National Industrial Training Authority	April 24, May 2024 & June 24	Employees training	566,350	-	566,350	-	566,350	
Telkom Kenya Limited	April 24-June 24	Internet Services	480,240	-	480,240	-	480,240	
Karen Direct Insurance Brokers Ltd	03/10/2023	County Insurance premiums	619,816	-	619,816	-	619,816	
Karen Direct Insurance Brokers Ltd	22/04/2024	County Insurance premiums	257,992	-	257,992	-	257,992	
ECOCAPP CAPITAL LTD	19th-20th JUNE 2024	Own Source Revenue Growth Conference at Kenya School of Monetary Studies Nairobi	247,500	-	247,500	-	247,500	

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For the year ended June 30 2024

Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
Kimanthe Communication Agencies	Feb, March and April 2024	Nyeri Pay 4% Commission	9,719,934	-	10,729,219	1,009,285	9,719,934	
POSTAL COOPERATION	2023, 2024	Courier & Postal Services various years	554,316	-	554,316	-	554,316	
VEEKIIP ENTERPRISES	13th Nov 2023	Hire of Training Facilities	22,000	-	22,000	-	22,000	
QUEENS PARK GUEST HOUSE	23rd Nov 2023	CATERING SERVICES	49,400	-	49,400	-	49,400	
WIWAMENYA ENTERPRISES	26th Jan 2023	CATERING SERVICES	120,000	-	120,000	-	120,000	
SPORTMAN ARMS	2nd -3rd May 2024	CONFERENCE FEE FOR HOSPITAL MANAGERS FEE - amount in the schedule previously was ksh.268,300	268,300	-	268,300	-	268,300	
AGRICULTURAL SOCIETY OF KENYA	13th-16th Sept 2023	Trade Shows and Exhibitions	99,700	-	99,700	-	99,700	
Proper Motors Garage Ltd	6th Oct 2023	Payment for Motor vehicle Repair KAN 096P	283,800	-	283,800	-	283,800	
Pammy General Merchants	13th June 2024	Catering services provided during International Women's Day	21,000	-	21,000	-	21,000	
African Kitchen Kikwetu and Event Organisers	27th June 2024	Tents and chairs for hire provided during Plug Mtaani	25,000	-	25,000	-	25,000	
FK Resort & Spa	27th June 2024	Lunch provided during Nyeri Widow's Sacco launch	25,000	-	25,000	-	25,000	

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Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Anka Resort	12th June 2024	Day Conference provided during departmental team building activity 110 Pax on 13 th June 2024 @ 2,800	308,000	-	308,000	-	308,000	
Wiwamenya Enterprises	06/06/2024	Provision of catering services during KYISA selection	393,600	-	393,600	-	393,600	
Kenya School of Government	25th to 29 th October, 2021	Pension management and staff welfare training to 10 officers	265,000	-	265,000	-	265,000	
Kenya School of Government	18 th to 29 th July, 2022	Secretarial management training	227,800	-	227,800	-	227,800	
African Kitchen Kikwetu & Events	12th June 2023	Provision of catering services during performance contracting	30,000	-	30,000	-	30,000	
Kenya School of Government	01-26/11/2021	Payment in respect of Ann Karu while attending Secretarial Management Training	120,640	-	120,640	-	120,640	
Institute of Human Resource Management	01-03/12/2021	Payment in respect of Jane Njoroge and while attending Secretarial Management Training	127,600	-	127,600	-	127,600	
SKYWAYS SECURITY SERVICES	01/07/2023	PROVISION OF CONTRACTED SECURITY GUARDS AT WATC	712,800	-	712,800	-	712,800	
SKYWAYS SECURITY LIMITED	JANUARY-JUNE 2024	Security for the months of Jan-June	279,000	-	279,000	-	279,000	

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Supplier Of Goods Or Services	Date in-voiced/ contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
		2024 for guarding Wamagana						
SKYWAYS SECURITY LIMITED	JANUARY-JUNE 2024	Security for the months of Jan-June 2024 for guarding AMS	279,000	-	279,000	-	279,000	
African Kitchen Kikwetu and Events	25 th October 2023	Provision of catering services for the 5 th Cohort of interns induction	17,500	-	17,500	-	17,500	
African Kitchen Kikwetu and Events	5 th October 2023	Provision of catering services for the Launch of the 5 th batch of interns	27,500	-	27,500	-	27,500	
African Kitchen Kikwetu and Events	29 th February 2024	Provision of catering services for the 5 th Cohort of interns 2 nd quarter meeting	28,750	-	28,750	-	28,750	
Wiwamenya	26 th Jan 2024	Provision of catering services for the County staff forum	120,000	-	120,000	-	120,000	
Eddah Honey Pot Centre	18 th March 2024	Provision of catering services for the County sectoral Plan Development	7,800	-	7,800	-	7,800	
Eddah Honey Pot Centre	13 TH March 2024	Provision of catering services for the Preparation of sectoral plans	24,300	-	24,300	-	24,300	
KENYA POWER-	JUNE-JULY 2024	SUPPLY OF ELECTRICITY-WAMBUGU FARM W/SHOP	213,496	-	213,496	-	213,496	
KENYA POWER	JUNE-JULY 2024	SUPPLY OF ELECTRICITY-WAMBUGU FARM PLOT 3447	7,317	-	7,317	-	7,317	

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Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
Sportman's Arms Hotel	29th May 2024	Conference facilities during tender evaluation	21,100	-	21,100		21,100	
Agricultural Society of Kenya	01/09/2023	2023 Nyeri National Show Participation Charges	164,140	-	164,140		164,140	
Agricultural Society of Kenya	09/09/2022	Payment of Nyeri National Show 2022 participation charges	164,540	-	164,540		164,540	
STANDARD MEDIA GROUP	05/03/2023	ADVERTISEMENT FOR TENDER NOTICE - KARATINA PREPAID METERS & ADENDUM	68,440	68,440	-	-	68,440	
STANDARD MEDIA GROUP	05/09/2023	ADVERTISEMENT FOR TENDER NOTICE - KARATINA ADENDUM	68,440	-	68,440	-	68,440	
Travelscape Tours and travels Ltd	12/06/2024	Payment for air-ticket from Nairobi to Mombasa	67,100	-	67,100	-	67,100	
The Kenya Institute of Management	Year 2024	KIM Membership renewal fee for Year 2024- George Mwangi Muriithi, Mary Kimamo, Peter Theuri & Diana Kendi	24,000	-	24,000	-	24,000	
Celba Logistics Co. Ltd	11/10/2023	Payment of exhausting sewer services at	41,760	-	41,760	-	41,760	

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Supplier Of Goods Or Services	Date in-voiced/		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	contracted							
		Particulars						
		Gachatha,lthekahuno open air market						
ICPAK	Year 2024	ICPAK Subscription renewal fee for Year 2024 -Stephen Kariuki Mwangi	11,200	-	11,200	-	11,200	
ICPAK	Year 2024	ICPAK Subscription renewal fee for Year 2024- Ann Wangui Githinji	11,200	-	11,200	-	11,200	
ICPAK	Year 2024	ICPAK Subscription renewal fee for Year 2024 -Noor Marian Mohamed	3,200	-	3,200	-	3,200	
Kenya Institute of Highways and Building Technology	24th June 2024	Payment for a refresher, defensive and first aid course for Kenneth Mane-nch.	37,000	-	37,000	-	37,000	
Agricultural society of kenya	08/09/2023	Subscription of full member badges,trade attendants tickets,gate pass,judging categories and stand fee	183,860	-	183,860	-	183,860	
ICPAK city square	20/11/2023	40th annual Seminar edition physical option for CPA Ann Githinji Wangui	172,000	-	172,000	-	172,000	
FK resort and SPA limited	03/11/2023	Breakfast buffet services on 6th, and lunch on 7th, 8th,9th and 10th November 2023 department of trade	345,000	-	345,000	-	345,000	

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Supplier Of Goods Or Services	Date in		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	voiced/							
	contracted							
		Particulars						
Junction kogi auto garage	15/09/2024	Garage services for GKA 592T	48,200	-	48,200	-	48,200	
Newsox sounds ent	15/09/2023	Public address system services during Muthoni kirima burial	225,000	-	225,000	-	225,000	
Sportview kasarani Nairobi	23/01/2024	County tourism policy review Full days conference from 29th January to 2nd feb 2024 for 25 people	377,000	-	377,000	-	377,000	
Junction kogi auto garage	22/10/2023	Garage services for KCD 236G	32,000	-	32,000	-	32,000	
African kitchen kikwetu&events	26/01/2024	Catering services on 26th January 2024 at wambugu ATC during county staff forum with the governor	120,000	-	120,000	-	120,000	
SPORTSMAN ARMS	13th to 15th March 2024	PAYMENT FOR PROJECT EVALUATION EXERCISE	58,800	-	58,800	-	58,800	
African kitchen & events	23rd March 2024	Lunches during cohort 5 interns meeting	21,250	-	21,250	-	21,250	
Institute of human resource management	12/05/2024	Payment for Annual HR seminar	69,600	-	69,600	-	69,600	
ASK NYERI BRANCH	25/06/2024	Payment of Show and exhibitions tickets	50,000	-	50,000	-	50,000	
African Kitchen Kikwetu & Events	24/01/2024	Payment for catering services during governors meeting with VTC managers	103,000	-	103,000	-	103,000	

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Supplier Of Goods Or Services	Date in-voiced/ contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
Wiwamenya Enterprises	31/03/2022	Payment for catering services during E.C.D.E teachers training at culture centre				-		
Kasarani Sportsview Hotel Ltd	18th June 2024	Provision of Conference Facility	860,500	-	860,500		860,500	
Pammy General Merchants	25th June 2024	Provision of Catering services	121,000	-	121,000	-	121,000	
Sportman's Arms Hotel	3rd April 2024	Provision of Conference facilities	88,100	-	88,100	-	88,100	
Kikwetu	18th June 2024	Provision of Catering services	172,200	-	172,200	-	172,200	
Metropol Security Services Ltd	01/06/2023	Provision of Security services	161,200	-	161,200	-	161,200	
KENYA INSTITUTE OF HIGHWAYS AND BUILDINGS TECHNOLOGY	Various dates in May 2024	PROVISION OF REFRESHER, DEFENSIVE AND FIRST AID COURSE	38,464	-	38,464	-	38,464	
AFRICAN KITCHEN KIKWETU AND EVENTS ORGANIZERS	31/10/2023	PROVISSION OF CATERING SERVICES	30,600	-	30,600		30,600	
AFRICAN KITCHEN KIKWETU AND EVENTS ORGANIZERS	01/03/2024	PROVISION OF CATERING SERVICES	18,750	-	18,750		18,750	
AFRICAN KITCHEN KIKWETU AND EVENTS ORGANIZERS	27/06/2024, 28/06/2024	PROVISION OF CATERING SERVICES	20,000	-	20,000		20,000	
			96,900	-	96,900		96,900	

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Supplier Of Goods Or Services	Date in-voiced/contracted		Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Particulars						
KSG Mombasa	FY 2022/2023	Contract for the provision of consultancy services for establishment of strategic plan for the office of the county attorney	7,800	-	975,000	967,200	7,800	
Pammy General Marchants		Catering services during departmental meetings	25,200	-	25,200	-	25,200	
Moi Nyeri Complex Primary School	27/6/2024	Provision of catering and accommodation services for KYISA players	396,000	-	396,000	-	396,000	
King'ong'o Junction Motor Garage	24/6/2024	Repair Of Tipper Lorry 19CG 024A	478,500	-	478,500	-	478,500	
Straight Security Services Ltd	06/08/2024	Provision of security services in jan to june 2024 at nyeri and karatina	912,000	-	912,000	-	912,000	
Sub-Total			51,172,949	20,953,350	32,196,084	22,861,395	30,288,039	
Grand Total			212,282,272	67,479,256	146,779,501	73,120,926	141,137,831	

NYERI COUNTY EXECUTIVE
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Annex 3 – Analysis Of Pending Staff Payables

	2022-2023	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	51,131,613		51,131,613
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	51,131,613		51,131,613

NYERI COUNTY EXECUTIVE
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Annex 4 – Analysis Of Other Pending Payables

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings				
Construction of Civil Works				
Supply of Goods				
Supply of Services				
Total				

County Government of Nyeri
County Executive
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Annex 5 –Analysis Of imprests and Advances

(a) Government Imprest

	(a) Government Imprest				
	Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at (insert current FY)
			Kshs	Kshs	Kshs
1	-	-	-	-	-
2	-	-	-	-	-
	-	-	-	-	-

County Government of Nyeri
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(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Total</i>		-	-	-

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs)	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	Previous Year	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Land					2024
Buildings And Structures	685,653,452	136,104,503.05			
Transport Equipment	141,793,875	8,019,432			821,757,955
Office Equipment, Furni- ture And Fittings	109,109,242	33,768,126			149,813,307
ICT Equipment	-				142,877,368
Machinery And Equipment	634,261,486	109,055,458			-
Heritage And Cultural As- sets	-				743,316,944
Biological Assets	54,537,085	35,727,505			-
Intangible Assets	108,272,075	12,749,442			90,264,590
Infrastructure Assets- Roads, Rails	4,644,675,708	769,360,752			121,021,517
Work In Progress	-				5,414,036,460
Total	6,378,302,923	1,104,785,218	-	-	-
					7,483,088,141

NB: The balance as at the end of the year is the cumulative cost of all assets bought by the County Government. Additions during the year should tie to note 9 on acquisition of assets during the quarter excluding KSHs 100,000,000 for housing loans to public servants.

County Government of Nyeri
County Executive
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Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount trans- ferred Kshs	Amount Confirmed as received Kshs	differ- ence	ex- pla- na- tion
1.	Nyeri County Elimu Fund	-	-	100,000,000	-	100,000,000	100,000,000	0	n/a
2	Nyeri County Execu- tive Car Loan and Mortgage(Staff Scheme Fund)	-	-	100,000,000	-	100,000,000	100,000,000	0	n/a
	Total			200,000,000		200,000,000	200,000,000	0	n/a


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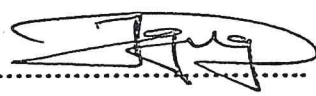
Director of Finance
County Executive


.....

Fund/Administrator
Elimu fund


.....

Director of Finance
County Executive


.....

Fund Administrator Nyeri County Executive Car Loan and
Mortgage (Staff)

NYERI COUNTY EXECUTIVE)
Annual Report and Financial Statements
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Annex 8 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

NYERI COUNTY EXECUTIVE

Annual Report and Financial Statements

For the year ended June 30 2024

Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
-	-	-	-	Q 1	Q 2	Q 3	Q 4	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-

County Government of Nyeri

County Executive

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Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/ preparedness)	Expenditure item	Amount (Kshs.)	Comments
-	-	-	-	-	-	-
-	-	-	-	-	-	-

County Government of Nyeri

County Executive

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F.030

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2024				
	F.o. 30				
	REPUBLIC OF KENYA				
	Account number: 1000171227				
	RECURRENT BANK RECONCILIATION				
Jun-24					
			Ksh	Ksh	Ksh
	Balance as per Bank certificate:				15,739,70
Less:					
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)		488,400,082.30		
2	Receipts in bank statement not yet recorded in cash book		0.00		
Add:					
3	Payments in bank statement not yet recorded in cash book				-
4	Receipts in cashbook not yet recorded in bank statement		474,399,179.30		
	Balance as per Cash book:				1,738,79

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.

.....


Signature

04.07.2024

ACCOUNTANT

Designation

County Government of Nyeri
County Executive

Annual Report and Financial Statements for the year ended June 30 2024

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2024				
	F.o. 30				
	REPUBLIC OF KENYA				
	Account number: 1000171197				
	DEVELOPMENT BANK RECONCILIATION				
For the month of JUNE 2024					
			Ksh	Ksh	Ksh
	Balance as per Bank certificate:				1.35
Less:					
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)				
2	Receipts in bank statement not yet recorded in cash book			1,047,264,840.25	
Add:					
3	Payments in bank statement not yet recorded in cash book				
4	Receipts in cashbook not yet recorded in bank statement				
	Balance as per Cash book:			1,047,285,156.15	
					20,317.25

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.


Signature

04.07.2024

ACCOUNTANT
Designation

County Government of Nyeri

County Executive

Annual Report and Financial Statements for the year ended June 30 2024

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2024				
	F.o. 30				
	REPUBLIC OF KENYA				
	Account number: 1000364807				
	ASDSP BANK RECONCILIATION				
			Ksh	Ksh	Ksh
	Balance as per Bank certificate:				0.00
Less:					
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)				
2	Receipts in bank statement not yet recorded in cash book				
Add:					
3	Payments in bank statement not yet recorded in cash book				
4	Receipts in cashbook not yet recorded in bank statement				
	Balance as per Cash book:				0.00

 04/07/2024

County Government of Nyeri
County Executive

Annual Report and Financial Statements for the year ended June 30 2024

	COUNTY GOVERNMENT OF NYERI				
	JUNE 2024				
	F.o. 30				
	REPUBLIC OF KENYA				
	Account number : 1000252804				
	KRB BANK RECONCILIATION				
	Balance as per Bank certificate:		Ksh	Ksh	Ksh
Less:					4,313.00
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)				
2	Receipts in bank statement not yet recorded in cash book				
Add:					
3	Payments in bank statement not yet recorded in cash book				
4	Receipts in cashbook not yet recorded in bank statement				
	Balance as per Cash book:				4,313.00



04.07.2024

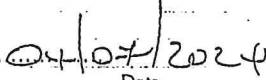
County Government of Nyeri
County Executive
Annual Report and Financial Statements for the year ended June 30 2024

COUNTY GOVERNMENT OF NYERI				
JUNE 2024				
F.o. 30				
REPUBLIC OF KENYA				
Account number : 1000432233				
NYR COUNTY PRIMARY HEALTHCARE BANK RECONCILIATION				
FOR THE MONTH OF JUNE 2024				
		Ksh	Ksh	Ksh
Balance as per Bank certificate:				150.50
Less:				
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)			
2	Receipts in bank statement not yet recorded in cash book			
Add:				
3	Payments in bank statement not yet recorded in cash book			
4	Receipts in cashbook not yet recorded in bank statement			
Balance as per Cash book:				150.50

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.


Signature

ACCOUNTANT
Designation

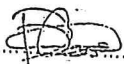

Date

County Government of Nyeri
County Executive

Annual Report and Financial Statements for the year ended June 30 2024

COUNTY GOVERNMENT OF NYERI				
JUNE 2024				
NYERI KCSAP ACCOUNT 1000364793				
BANK RECONCILIATION				F.O 30
ADJUSTED FO.30 FOR THE MONTH OF JUNE 2024				
Balance as per Bank certificate:		Ksh	Ksh	Ksh
Less:				0.00
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)			
2	Receipts in bank statement not yet recorded in cash book			
Add:				
3	Payments in bank statement not yet recorded in cash book			
4	Receipts in cashbook not yet recorded in bank statement			
Balance as per Cash book				0.00

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.



Signature

ACCOUNTANT
Designation

04/07/2024
Date

County Government of Nyeri
County Executive

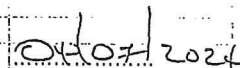
Annual Report and Financial Statements for the year ended June 30 2024

	COUNTY GOVERNMENT OF NYERI			
	JUNE 2024			
	NYERI COUNTY NAT AGRIC VALUE CHAIN-KES			F.O 30
	Account number : 1000715359			
	BANK RECONCILIATION			
	FO.30 FOR THE MONTH OF JUNE 2024			
		Ksh	Ksh	Ksh
	Balance as per Bank certificate:			0.00
Less:				
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)			
2	Receipts in bank statement not yet recorded in cash book			
Add:				
3	Payments in bank statement not yet recorded in cash book			
4	Receipts in cashbook not yet recorded in bank statement			
	Balance as per Cash book			0.00

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.


Signature

ACCOUNTANT
Designation


Date

County Government of Nyeri
County Executive

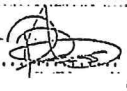
Annual Report and Financial Statements for the year ended June 30 2024

COUNTY GOVERNMENT OF NYERI				
JUNE 2024				
F.o. 30				
REPUBLIC OF KENYA				
Account number : 1000372214				
UDG BANK RECONCILIATION				
FOR THE MONTH OF JUNE 2024				
Balance as per Bank certificate:		Ksh	Ksh	Ksh
Less:				4,036.45
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)				
2 Receipts in bank statement not yet recorded in cash book				
Add:				
3 Payments in bank statement not yet recorded in cash book				
4 Receipts in cashbook not yet recorded in bank statement				
Balance as per Cash book:				4,036.45
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.				
Signature		ACCOUNTANT	Date	
		Designation		

County Government of Nyeri

County Executive

Annual Report and Financial Statements for the year ended June 30 2024

REPUBLIC OF KENYA				
Account number : 1000432233				
UHC BANK RECONCILIATION				
FOR THE MONTH OF JUNE 2024				
		Ksh	Ksh	Ksh
Balance as per Bank certificate:				119,999.60
Less:				
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)			
2	Receipts in bank statement not yet recorded in cash book			
Add:				
3	Payments in bank statement not yet recorded in cash book			
4	Receipts in cashbook not yet recorded in bank statement			
Balance as per Cash book:				119,999.60
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.				
 Signature		ACCOUNTANT Designation	04/07/2024 Date	

County Government of Nyeri
County Executive

Annual Report and Financial Statements for the year ended June 30 2024

COUNTY GOVERNMENT OF NYERI				
JUNE 2024				
F.o. 30				
REPUBLIC OF KENYA				
Account number : 1000372222				
UIG BANK RECONCILIATION				
F.O.30				
Balance as per Bank certificate:				
		Ksh	Ksh	Ksh
Less:				5.85
1	Payments in cash book not yet recorded in bank statement (Unpresented cheques)			
2	Receipts in bank statement not yet recorded in cash book			
Add:				
3	Payments in bank statement not yet recorded in cash book			
4	Receipts in cashbook not yet recorded in bank statement			
Balance as per Cash book:				5.85

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.



Signature

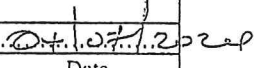
ACCOUNTANT
Designation

01/07/2024
Date

County Government of Nyeri

County Executive

Annual Report and Financial Statements for the year ended June 30 2024

COUNTY GOVERNMENT OF NYERI						
JUNE 2024						
F.o. 30						
REPUBLIC OF KENYA						
Account number : 1000432225						
KDSP BANK RECONCILIATION						
				Ksh	Ksh	Ksh
Balance as per Bank certificate:						31,088,059.00
Less:						
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)						
2 Receipts in bank statement not yet recorded in cash book						
Add:						
3 Payments in bank statement not yet recorded in cash book						
4 Receipts in cashbook not yet recorded in bank statement						
Balance as per Cash book:						31,088,059.00
I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.						
				ACCOUNTANT		
Signature				Designation	Date	

County Government of Nyeri
County Executive

Annual Report and Financial Statements for the year ended June 30 2024

REPUBLIC OF KENYA				
Account number : 1000367358				
NYERI COUNTY YOUTH POLYTECHNIC PROJECT				
FOR THE MONTH OF JUNE 2024				
Balance as per Bank certificate:		Ksh	Ksh	Ksh
Less:				0.00
1 Payments in cash book not yet recorded in bank statement (Unpresented cheques)				
2 Receipts in bank statement not yet recorded in cash book				
Add:				
3 Payments in bank statement not yet recorded in cash book				
4 Receipts in cashbook not yet recorded in bank statement				
Balance as per Cash book:				0.00

I certify that I have verified the bank balances in the cash book with Bank statement and that the above reconciliation is correct.



Signature

ACCOUNTANT
Designation

20.07.2024
Date

