

APPENDIX I: A SUMMARY OF PENDING BILLS AFTER THE AUDIT BY THE OAG AND STATUS ON PAYMENTS BY COUNTY GOVERNMENTS AS AT 18TH DECEMBER 2019									DISBURSEMENTS AS AT 23RD DECEMBER 2019	
County	List Presented to OAG By Counties for Special Audit (Kshs)	Eligible Pending Bills as per the OAG Special Audit (Kshs) as at 30th June 2018	Ineligible Pending Bills as per the OAG Special Report (Kshs) as at 30th June 2018	Eligible Pending Bills Paid as at 18th December 2019	Ineligible Pending Bills Paid as at 18th December 2019	Total Pending Bills Paid as at 18th December 2019	Outstanding Eligible Pending Bills (Kshs.) as at 18th December 2019	Overall Outstanding Pending Bills (Kshs) as at 18th December 2019	Equitable Share released (kshs) as at 23rd December 2019	Conditional grants(kshs) as at 23rd December 2019
	A	B	C	D	E	F=D+E	G=B-D	H=A-F	I	J
Baringo	45,765,998	24,046,826	21,719,172	24,046,826	0	24,046,826	0	21,719,172	1,803,860,100.00	58,311,367.55
Bomet	1,253,551,181	1,190,167,877	63,383,304	792,312,268	0	792,312,268	397,855,609	461,238,913	1,949,513,400.00	71,099,752.95
Bungoma	601,481,507	376,038,793	225,442,714	288,473,766	0	288,473,766	87,565,027	313,007,741	3,148,352,100.00	65,401,927.65
Busia	1,013,493,163	972,895,883	40,597,280	818,337,335	0	818,337,335	154,558,548	195,155,828	2,128,779,000.00	72,541,473.30
Elgeyo/Marakwet	908,679,275	225,216,395	683,462,880	225,216,395	428,978,838	654,195,233	0	254,484,042	1,366,900,200.00	58,577,504.85
Embu	1,362,958,792	435,114,432	927,844,360	405,867,861	0	405,867,861	29,246,571	957,090,931	1,523,757,600.00	106,008,406.55
Garissa	2,553,348,202	2,307,530,407	245,817,795	1,422,180,233	0	1,422,180,233	885,350,174	1,131,167,969	2,487,310,200.00	142,785,484.45
Homa Bay	1,663,245,610	40,447,020	1,622,798,590	40,447,020	241,871,783	282,318,803	0	1,380,926,807	2,386,473,300.00	48,626,627.85
Isiolo	1,334,674,795	1,258,372,703	76,302,092	257,296,160	0	257,296,160	1,001,076,543	1,077,378,635	1,501,349,400.00	85,607,194.45
Kajiado	366,353,650	88,191,609	278,162,041	88,191,609	0	88,191,609	0	278,162,041	2,274,432,300.00	104,544,006.30
Kakamega	593,950,376	583,093,452	10,856,924	553,885,406	0	553,885,406	29,208,046	40,064,970	3,686,148,900.00	147,480,453.30
Kericho	1,094,470,975	490,184,743	604,286,232	490,184,743	141,827,944	632,012,687	0	462,458,288	1,904,697,000.00	98,323,833.25
Kiambu	2,312,759,531	1,831,618,030	481,141,501	798,757,152	0	798,757,152	1,032,860,878	1,514,002,379	3,338,821,800.00	185,465,483.15
Kilifi	1,377,012,031	1,116,043,558	260,968,473	1,116,043,558	16,360,234	1,132,403,792	0	244,608,239	3,697,353,000.00	78,729,602.65
Kirinyaga	1,328,459,563	741,080,963	587,378,600	227,245,701	42,359,883	269,605,584	513,835,262	1,058,853,979	1,501,349,400.00	37,594,782.70
Kisii	1,414,104,629	1,200,573,919	213,530,710	840,667,175	0	840,667,175	359,906,744	573,437,454	2,756,208,600.00	149,821,144.85
Kisumu	2,475,722,125	1,792,200,077	683,522,048	1,009,944,318	0	1,009,944,318	782,255,759	1,465,777,807	2,420,085,600.00	131,243,829.60
Kitui	1,443,011,641	572,033,419	870,978,222	506,681,656	0	506,681,656	65,351,763	936,329,985	3,125,943,900.00	120,182,329.05
Kwale	2,501,631,906	809,734,393	1,691,897,513	809,734,393	0	809,734,393	0	1,691,897,513	2,756,208,600.00	81,063,962.90
Laikipia	989,444,917	77,539,708	911,905,209	77,539,708	0	77,539,708	0	911,905,209	1,478,941,200.00	56,355,445.90
Lamu	143,663,524	85,050,899	58,612,625	83,429,559	31,528,323	114,957,882	1,621,340	28,705,642	918,736,200.00	73,467,453.25
Machakos	1,286,526,181	942,363,607	344,162,574	475,022,956	0	475,022,956	467,340,651	811,503,225	2,745,004,500.00	154,558,194.25
Makueni	34,902,732	33,018,202	1,884,530	33,018,202	0	33,018,202	0	1,884,530	2,621,759,400.00	118,259,869.10
Mandera	552,137,062	349,433,313	202,703,749	242,832,171	0	242,832,171	106,601,143	309,304,892	3,618,924,300.00	91,859,446.50
Marsabit	776,411,111	728,259,831	48,151,280	243,021,969	0	243,021,969	485,237,862	533,389,142	2,397,677,400.00	87,180,012.90
Meru	2,265,112,691	1,845,545,178	419,567,513	1,121,694,626	0	1,121,694,626	723,850,552	1,143,418,065	2,845,841,400.00	102,547,198.70
Migori	1,275,250,208	1,007,373,410	267,876,798	484,154,811	106,672,043	590,826,854	523,218,599	684,423,354	2,397,677,400.00	69,217,211.90
Mombasa	5,347,786,393	3,545,800,427	1,801,985,966	1,575,114,199	0	1,575,114,199	1,970,686,228	3,772,672,194	2,498,514,300.00	81,590,980.10
Murang'a	2,038,047,918	1,531,778,008	506,269,910	1,210,668,839	0	1,210,668,839	321,109,169	827,379,079	2,229,615,900.00	75,809,240.40
Nairobi City	23,139,794,063	11,783,829,072	11,355,964,991	3,631,491,266	146,440,676	3,777,931,942	8,152,337,806	19,361,862,121	5,635,662,300.00	37,555,380.30
Nakuru	2,504,561,905	420,164,604	2,084,397,301	295,468,156	0	295,468,156	124,696,448	2,209,093,749	3,708,557,100.00	128,868,007.40
Nandi	1,447,847,605	942,307,841	505,539,764	625,819,018	0	625,819,018	316,488,823	822,028,587	1,893,492,900.00	64,257,698.00
Narok	2,056,439,795	1,980,736,070	75,703,725	1,043,871,048	0	1,043,871,048	936,865,022	1,012,568,747	2,845,841,400.00	70,681,316.35
Nyamira	435,328,993	275,698,127	159,630,866	275,698,127	36,301,873	312,000,000	0	123,328,993	1,703,023,200.00	46,693,717.15
Nyandarua	1,138,159,128	297,078,779	841,080,349	297,078,779	317,016,227	614,095,006	0	524,064,122	1,725,431,400.00	64,646,921.40
Nyeri	360,535,590	152,196,769	208,338,821	152,196,769	146,652,290	298,849,059	0	61,686,531	1,915,901,100.00	156,026,080.85
Samburu	846,492,795	762,579,174	83,913,621	467,571,530	0	467,571,530	295,007,644	378,921,265	1,635,798,600.00	61,189,287.55
Siaya	709,770,238	637,310,697	72,459,541	505,063,673	0	505,063,673	132,247,024	204,706,565	2,050,350,300.00	77,179,660.30
Taita/Taveta	451,282,264	390,269,112	61,013,152	199,412,375	0	199,412,375	190,856,737	251,869,889	1,501,349,400.00	57,720,473.40

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Tana River	1,202,679,386	507,082,631	695,596,755	235,276,888	0	235,276,888	271,805,743	967,402,498	2,072,758,500.00	92,448,043.10
Tharaka -Nithi	1,112,652,892	701,871,919	410,780,973	486,007,948	0	486,007,948	215,863,971	626,644,944	1,389,308,400.00	79,627,462.70
Trans Nzoia	1,079,983,912	666,047,614	413,936,298	468,990,282	0	468,990,282	197,057,332	610,993,630	2,039,146,200.00	80,173,037.95
Turkana	5,660,295,757	1,816,400,453	3,843,895,304	977,320,620	0	977,320,620	839,079,833	4,682,975,137	3,730,965,300.00	92,359,120.40
Uasin Gishu	366,384,594	76,566,231	289,818,363	74,211,480	7,784,359	81,995,839	2,354,752	284,388,756	2,240,820,000.00	90,828,586.65
Vihiga	2,037,052,291	1,151,148,522	885,903,769	191,915,284	0	191,915,284	959,233,238	1,845,137,007	1,647,002,700.00	20,362,551.90
Wajir	2,357,171,365	2,039,742,167	317,429,198	1,948,742,167	0	1,948,742,167	91,000,000	408,429,198	3,025,107,000.00	65,035,293.70
West Pokot	1,725,540,240	483,053,261	1,242,486,979	434,747,935	0	434,747,935	48,305,326	1,290,792,305	1,770,247,800.00	44,936,627.20
Total	88,985,930,500	51,284,830,125	37,701,100,375	28,572,893,958	1,663,794,473	30,236,688,430	22,711,936,167	58,749,242,070	112,041,000,000.00	4,084,843,486.65

NB: County Governments with eligible pending bills paid that are higher than the amounts reported by OAG special report as at 30th June 2018 have verified some ineligible bills through the Ineligible Pending Bills Resolution Committee and have prioritized and paid them