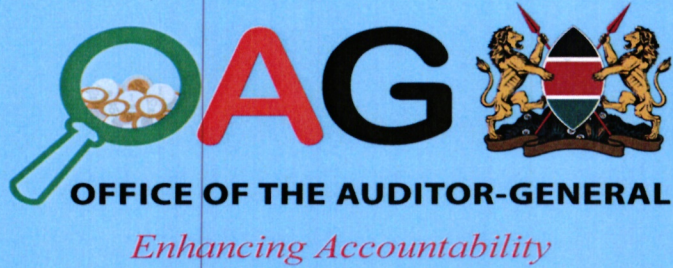
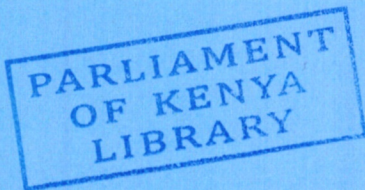


REPUBLIC OF KENYA



REPORT

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OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF EMBU

**FOR THE YEAR ENDED
30 JUNE, 2022**

Office of the Registrar
P. O. Box 30284 - 00100, NAIROBI
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COUNTY GOVERNMENT OF EMBU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

**EMBU COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.**

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1. Key Entity Information And Management

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

b) Key Management

The *County Executive's* day-to-day management is under the following key organs:

	Name	Designation	Date of holding office
1.	H.E. Martin Nyaga Wambora	Governor	8 th August 2017
2.	H.E. David Kariuki Njiru	Deputy Governor	8 th August 2017
3.	Mr. Suleiman Kariuki Nthiga	CECM, Finance and Economic Planning	3 rd June 2022
4.	Dr. Joan Mwende	CECM, Trade, Investments and Industrialization	28 th May 2019
5.	Eng. Patrick Njiru Waganagwa	CECM, Transport, Housing and Infrastructure	17 th Oct. 2017
6.	Ms. MaryMercy Munene	Ag. CECM, Agriculture and Livestock	3 rd June 2022
7.	Ms. Jane Ndegi	CECM, Lands, Water and Irrigation	17 th Oct. 2017
8.	Mr. John Kiamati	CECM, Education, Vocational Training & Youth	28 th May 2019
9.	Mr. David G. Kariuki	CECM, Public Service & Administration	28 th May 2019
10.	H.E. David Kariuki Njiru	CECM, Health	28 th May 2019
11.	Mr. Josphat Kithumbu Muriuki	CECM, Gender, Culture and Children	17 th Oct. 2017
12.	Ms. Justa Wawira Kiura	CECM, Sports and Youth Empowerment	17 th Oct. 2017

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were: (*Accounting officers of departments within the County*)

No.	Designation	Name
1.	CECM Finance and Economic Planning	- Mr. Suleiman Kariuki Nthiga
2.	Accounting Officer-Health Department	- Ms. MaryMercy Munene
3.	Accounting Officer-Infrastructure Department	- Mr. Fredrick Ndaire
4.	Accounting Officer- Water Department	- Eng. Albert Gatuta

No.	Designation	Name
5.	Accounting Officer-Gender	-Ms. Grace Muriithi
6.	Accounting Officer- Finance & Planning Department	-Mr. Damiano Muthee
7.	Accounting Officer-Trade	-Mr. Wilson Gitonga
8.	Accounting Officer-Agriculture Department	-Ms. Ruth Wambui
9.	Accounting Officer-Youth & Sports Department	-Mr. Samuel Wachira
10.	Accounting Officer-Administration and Devolution	-Mr. John Mukundi
11.	Accounting Officer-Education, Science & Technology Department	-Mr. Michael Ngoroi
12.	Accounting Officer-Lands	Eng. Mbogo
13.	Accounting Officer - Environment	Mr. Ngece Nicholas Kunga
14.	Accounting Officer-Industrialization Department	Ms. Hawa Omar

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2022 were:

- County Assembly of Embu County
- County Liaison Committee
- Public Accounts Committee
- Audit Committee

Embu County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly and County Executive. The County Assembly (CA) consists of the Members of County Assembly (MCAs) who are elected by the people to represent them in the Assembly. The CA is headed by the Speaker.

The County Executive is structured in terms of departments, headed by a County Executive Committee (CEC) Members. The CECs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution.

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Annual Report and Financial Statements for the year ended June 30, 2022.

The County Assembly

The County Assembly is made of the MCAs. It is headed by the Speaker who is elected by the MCAs. The CA is the legislative authority in the County. It also plays an oversight role in ensuring that the County resources are well allocated and well spent. The CA is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly.

In executing its mandate, the CA has the following oversight committees:

1. Public Accounts Committee
2. Liaison Committee

Public Accounts Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held three extra sittings to deal with arising matters. The members who served in the committee during the year were:

No.	Name	Position	Period served
1.	Hon. Phillip K. Nzangi	Chairperson	8 th Sept. 2017 to 30th June 2022
2.	Hon. Edith Wanjira Nyaga	Vice chairperson	8 th Sept. 2017 to 30th June 2022
3.	Hon. Nathan K. Mwari	Member	8 th Sept. 2017 to 30th June 2022
4.	Hon. Salesio Njeru Kimaru	Member	8 th Sept. 2017 to 30th June 2022
5.	Hon. Sicily Warue Mbugi	Member	8 th Sept. 2017 to 30th June 2022
6.	Hon. Edna Kanini Muisyo	Member	8 th Sept. 2017 to 30th June 2022
7.	Hon. Masters L. Mwaniki	Member	8 th Sept. 2017 to 30th June 2022
8.	Hon. Peter Muriithi Nyaga	Member	8 th Sept. 2017 to 30th June 2022
9.	Hon. Patrick Rugendo Ileri	Member	8 th Sept. 2017 to 30th June 2022

Table 3: Public accounts committee members

Embu County Assembly Liaison Committee

During this period the Liaison Committee performed the functions of the budget and appropriations committee providing guidance in the budgetary process. It was charged with the budget making process and ensured that there was public participation in the budgetary process. The members who served in the committee during the period were:

No.	Name	Position	
1.	Hon. Mugendi Steve Munene	Chairperson	
2.	Hon. Mwaluko Kisingu J. Harrison	Vice chairperson	
3.	Hon. Kariuki Michael Njeru	Member	

4.	Hon. Muriuki Masters L. Mwaniki	Member	
5.	Hon. Kimaru Salesio Njeru	Member	
6.	Hon. Gatumu Fredrick Mugendi	Member	
7.	Hon. Nyaga Morris Muchiri	Member	
8.	Hon. Ileri Patrick Rugendo	Member	
9.	Hon. Nyaga Peter Muriithi	Member	
10.	Hon. Mbaka John Ngari	Member	
11.	Hon. Gatumu John Gichovi	Member	
12.	Hon. Mbui Duncan Ileri	Member	
13.	Hon. Mukavi Patrick Njeru	Member	
14.	Hon. Muturi Harrison Sammy	Member	
15.	Hon. Mwari Nathan Kariuki	Member	
16.	Hon. Nzangi Philip Kinyutu	Member	
17.	Hon. Elizabeth Ndeleve Kibai	Member	
18.	Hon. Jane Ann Muthoni Murithi	Member	
19.	Hon. Kinyua Rose Ruguru	Member	
20.	Hon. Muisyo Ednah Kanini	Member	

Table 4: Budget and appropriations committee members

In addition to the above two committees of the County Assembly, the County Government has an independent Audit Committee which was constituted in 2017 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Audit Committee

The audit committee was gazetted in October 2018. Its mandate shall be to advise the County Government on institutional risk management and compliance.

The current committee members are:

No.	Name	Position	Period to serve
1.	Mr. Moses Mbogo	Chairperson	23rd Oct. 2018 to 30th June 2023
2.	Mr. Philip Muringe	Member	23rd Oct. 2018 to 30th June 2023
3.	Mr. Peter Nyaga	Member	23rd Oct. 2018 to 30th June 2023
4.	Mr. Eudicas Munyaka	Member	23rd Oct. 2018 to 30th June 2023
5.	Ms. Miriam Gichovi	Member	23rd Oct. 2018 to 30th June 2023

Table 5: Audit Committee members

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback through Public participation forums. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

EMBU COUNTY EXECUTIVE
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e) County Executive Headquarters

P.O. Box 36 060100
Embu Town Hall Building
Meru - Nairobi Highway
Embu, KENYA

f) County Executive Contacts

Telephone: (254) 0202163116
E-mail: info@embu.go.ke
Website: www.embu.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. **Other Commercial Banks**

Kenya Commercial Bank
Co-operative Bank of Kenya
Equity Bank
Family Bank

h) Independent Auditors

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

i) Principal Legal Adviser

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

2. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Embu Financial Statements for the year ended 30th June 2022. The financial statements present the financial performance of the Embu County Government over the past year.

The promulgation of the Constitution of Kenya, 2010 under chapter 11 ushered Kenya into a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

The County Government Act, 2012 describe the functions of the county governments as follows:

Section 5(1) states that a county government shall be responsible for any function assigned to it under the Constitution or by an Act of Parliament. (2) Without prejudice to the generality of subsection (1), a county government shall be responsible for —

- (a) county legislation in accordance with Article 185 of the Constitution;
- (b) exercising executive functions in accordance with Article 183 of the Constitution;
- (c) functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
- (d) any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
- (e) any functions agreed upon with other county governments under Article 189 (2) of the Constitution; and
- (f) Establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

Financing the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Embu County included business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

Financial Performance

a) Revenue

In the year ended 30th June 2022, the County had projected revenues of KShs 6,919,114,500 comprising of KShs 921,000,000 from own sources and KShs 5,998,114,500 from other sources.

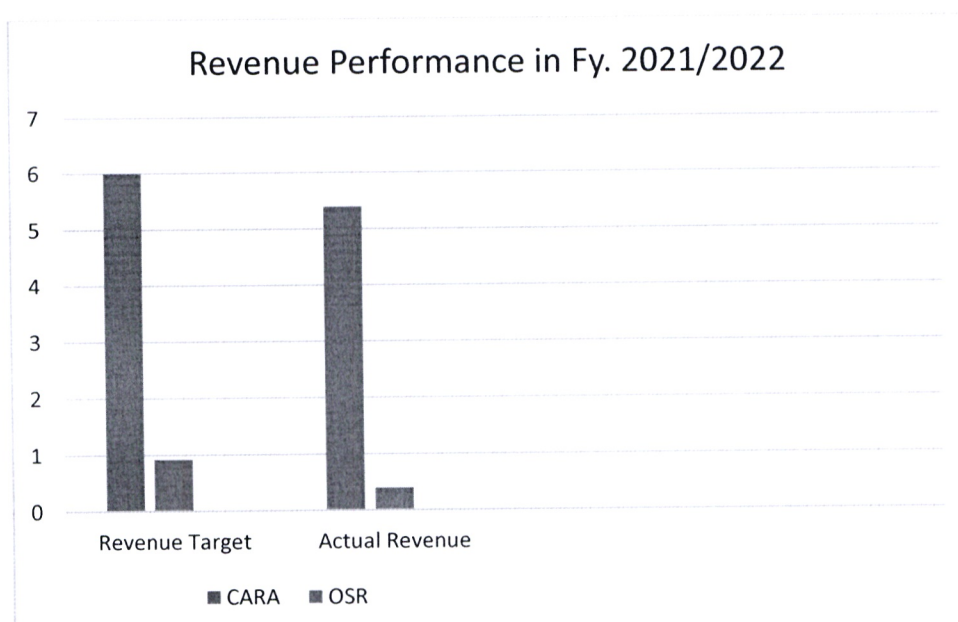
CARA revenues continue to form the largest part of our revenue budget, contributing 87% towards our budget. Our own generated revenues formed 13% of our budget.

EMBU COUNTY EXECUTIVE
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Out of the projected revenue, the County was able to realise KShs 5,793,154,350 in actual revenues, representing 84% performance with own generated revenues contributing 7% of the total revenue. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (KShs)	Actual (KShs)	Realisation (%)
CARA	5,998,114,500	5,398,613,622	90.00%
Borrowings	0.000	0.000	0.000%
Own generated revenues	921,000,000	394,540,728	43.00%
Total	6,919,114,500	5,793,154,350	84.00%

Table 1: Revenue performance in FY 2021/2022



b) Payments

Our total expenditure for the year amounted to KShs 5,515,185,635. KShs 942,695,524 was spent on development expenditure while KShs. 4,572,490,111 was spent on recurrent expenditure representing a ratio of 17:83 respectively.

Much of the recurrent budget was spent on compensation for employees to the tune of 72% of all recurrent expenditure. Underutilisation on development budget was as a result delay in passing the supplementary budget, which delayed the process of determining the projects to be procured and those to be deferred to enable the county pay pending bills. There were delays in disbursement of funds by the National Treasury hence, projects completed could not be paid for and have thus formed part of our pending bills.

c) Cash flows

In the FY 2021/2022, we have had liquidity disruptions. This was as a result of delayed disbursements by the National Treasury. Disbursement for the month of June 2022 from the National Government amounting to Kshs. 410,019,499 was received at end of July 2022 after closure of the financial year negatively affecting the ability of the County Government to meet its obligations to the stakeholders. The cash and cash equivalents stood at KShs 307,724,190 as at 30th June 2022.

d) Accounts receivables

Imprest management is a critical area of focus in Embu County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been delay in transmitting funds to imprest holders. Going into the FY 2022/2023, we are placing more emphasis on complying with the PFM regulations with regard to imprests management.

e) Pending bills

We have utilised the supplementary budget to reduce the pending bills. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we continue to allocate funds for settling pending bills. We are also putting measures in place to improve local revenue collection because failure to meet revenue targets is the main cause of the ballooning pending bills.

f) Fixed assets

Embu County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. We are in the process of developing a comprehensive asset management policy, which we hope to finalize by closure of FY 2022/2023. The policy will among other things incorporate physical verification of all assets, valuation of assets, tagging of assets and maintenance of an asset register.

Some of the development projects in FY 2021/2022 include the following:

Modern Market Sheds



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Annual Report and Financial Statements for the year ended June 30, 2022.

Construction of new markets, market sheds, stalls are part of the initiatives by the County Government to support economic activities of the residents. It not only improves their livelihoods of the residents but enables the county to raise market fees and other levies to enable the government carry out its mandate as set out in Section 5 of The County Governments Act, 2012.

Tarmac Roads completed



The county government has done fairly well on the improvement of road network in the county. Various roads have been improved to bitumen standards while drifts and bridges have been constructed in some roads as well as grading and murraming of earth roads. This has benefitted the residents of Embu County in a number of ways such as;

- a) Reduced cost of transporting goods to the market;
- b) Opening up of formerly inaccessible areas;
- c) Ease of accessing trade points and marketplaces;
- d) Decongestion of parking spaces and improved collection of parking fees;
- e) Easy access to hospitals and other institutions.

Badea ward at Embu Level 5 Hospital under construction



The following projects were completed: Renovation at Runyenjes Level 4 Hospital, Kianjokoma Hospital (Completion of Theatre); Supply and delivery of fully Automated Hematology Machine at Kiritiri hospital; Completion Of OPD at Gategi Hospital; Completion of Kangethia Dispensary; Completion of CCC

Nembure Health Centre; Renovation of Kiamuringa Dispensary; Completion of Blue Valley dispensary; Completion Of Machang'a Maternity Wing; CR System at Runyenjes Level 4 Hospital; Kitchen at Siakago Hospital; Renovation of Ena Dispensary-Kagaari South among others.

These projects have led to provision of improved healthcare in the County and decongestion of pre-existing medical facilities.

Operational performance and Internal Controls

The County's operations are structured in terms of departments that are headed by a County Executive Committee Member. For seamless service delivery, all departments have to work in unison and synergize.

Various checks and balances have been instituted at various levels in the process of procurement, payments and revenue collection to ensure compliance with the PFM Act, 2012 and reduce wastage.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collection include:

- 1) Automation of revenue collection system – the County has automated revenue collection to seal loopholes in revenue collection
- 2) Setting performance targets – the County has embarked on a process of defining the key performance indicators in revenue collection and reporting to guide in measuring staff performance. This will motivate staff and help to identify new streams of revenue and increase revenue collections to help the County achieve its full potential.

Conclusion

FY 2021/2022 was disrupted by the national elections campaigns. As we welcome a new Government we are excited Embu County shall continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the coming years. We shall continue to engage the local community in governance at the local level to ensure compliance with the constitution and foster a beneficial relationship for betterment of livelihoods.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Embu County achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Embu County.

EMBU COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.



Sign.....

CECM Finance and Economic Planning
County Government of Embu

3. Statement of Performance against County Predetermined Objectives

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity, the financial statements shall be prepared in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board and shall include a statement of the county government entity's performance against predetermined objectives.

Strategic Development Objectives for Embu County 2018-2022.

The County's 2018-2022 CIDP has identified key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four" agenda, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Embu County's 2018-2022 CIDP are to:

1. To improve efficiency and effectiveness of infrastructure.
2. To provide quality, affordable, and accessible healthcare.
3. To improve accessibility to adequate clean piped water and provision of water for irrigation.
4. To improve food security and transform subsistence agriculture to commercial oriented.
5. To improve ECDE and Polytechnics infrastructure.
6. To enhance the coordination of development, enhance revenue management and strengthening of Monitoring & Evaluation.
7. To Improve Land Management and Urban Development.
8. To Promote Youth Empowerment through Sports and Talents.

EMBU COUNTY EXECUTIVE
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9. To promote Trade, Tourism and Investment development.
10. To enhance service delivery through Performance Management, Coordination of County Government Functions and Capacity Development for county personnel.
11. Promotion of Children Welfare, Preservation of cultural heritage and Gender Empowerment.

Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for Embu County.

Department	Objective	Outcome	Indicator	Performance
Infrastructure, Public works and Housing				
Roads and Transport	To improve efficiency and effectiveness of roads	Reduced cost of transporting goods to the market	No of kilometers of roads tarmacked	10 kms tarmacked
		Opening up of formerly inaccessible areas	Murraming, Grading, Bush clearing and reshaping of the various feeder roads.	The implementation of the project has been completed
		Ease of accessing trade points and marketplaces	Construction of bridges and drifts	The implementation of the project was done
		Accessibility of new areas	Opening of New roads	The implementation of the projects was done

EMBU COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

		decongestion of parking spaces	Construction of parking slots	The implementation of the projects was done
			Purchase of mechanical shovel, and tippers	Due to budget constraint the activity was not budgeted for in FY 2021-2022
Power Supply and Distribution			Installation of power transformers and power utilities	Funds not allocated in FY 2021/2022
Renewable energy development		Attained a 24 hr economy by enhancing security	No. of floodlights installed	Floodlights installation implemented as per the budget
			No of km with street lights	Floodlights installed along Embu town to University of Embu road
			Energy Production – Waste Management No of solar Park Installed No of biogas digesters	Funds not allocated in FY 2021/22
HOUSING	Provision of affordable housing		No. of persons trained on Appropriate Building Technologies; No. of demonstrations on Appropriate Building Technologies undertaken	No funds were allocated in FY 2021/22

EMBU COUNTY EXECUTIVE

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			Develop housing units through PPP;	No funds were allocated in FY 2021/22
			Develop housing units for the elderly and OVC's	No funds were allocated in FY 2021/22
			Construction of the Governor's Residence	The project was started in FY 2020/21. Construction progressed well in FY. 2021/22
Department	Objective	Outcome	Indicator	Performance
HEALTH Curative and Rehabilitative Health	To provide quality, affordable, and accessible Healthcare	Improved healthcare system and decongestion of pre-existing medical facilities	Completion and Equipping of Dispensaries and Health Centres	The following projects were completed as per the budget allocation: Renovation at Runjenjes Level 4 Hospital Kianjokoma Hospital (Completion of Theatre); Supply And Delivery Of Fully Automated Hematology Machine - Kiritiri Hospital; Completion Of OPD At Gategi Hospital; Completion of Kangethia Dispensary;

EMBU COUNTY EXECUTIVE

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				Completion Of CCC Nembure Health Centre; Renovation of Kiamuringa Dispensary; Completion of Blue Valley Dispensary; Completion Of Machang'a Maternity Of Wing CR System at Runyenjes of Level 4 Hospital; Kitchen at Siakago Hospital ; Renovation of Ena Dispensary- Kagaari South.
		Construction of new Health Facilities		No funds were available
		Purchase of Ambulances and Utility Vehicles		No funds were available
		Construction of Dental Units in the Level 4 Hospitals		No funds were available
		Completion and Equipping of Theatres		No funds were available

EMBU COUNTY EXECUTIVE

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	Equipping of X-Rays			No funds were available
	Completion and Equipping of Maternities			No funds were available
	Equipping of Dental Unit			No funds were available
	Completion of Hospital OPD			No funds were available
	Purchase of Garbage Vehicles			No funds were available
	Equipping of Physiotherapy			No funds were available
Embu Level 5 Hospital	Completion of CSSD building			No funds available
	Roofing of hospital walkways			No funds available
	Equipping of biomedical engineering workshop			Ongoing
	Purchase and installation of equipment for molecular laboratory			Ongoing
WATER DEPARTMENT				
Boreholes for Ground Water Abstraction			Drilling and refurbishment of boreholes	Projects dealing with boreholes
Expansion and Provision of Water			Conduct profile survey Installation of pipes to expand	All projects aimed at improving access to water

EMBU COUNTY EXECUTIVE

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			existing water distribution networks	both for domestic and irrigation
			Survey, design, conduct ESIA Construct intakes	Amount allocated for feasibility study
Water Resource Management and Service Delivery			Feasibility study, Construction/Refurbishment of water Storage tanks	Projects that improve the storage of water
Department	<u>Objective</u>	<u>Outcome</u>	<u>Indicators</u>	<u>Performance</u>
Finance and Economic Planning	To enhance the coordination of development, enhance revenue management and strengthening of Monitoring & Evaluation	Coordination of development programmes and improved monitoring and evaluation, to ensure sustainable development	Improved revenue collection	Completed
Financial Management Services			Preparation of Budget Estimates. Preparation of Progress reports. Preparation of County Fiscal Strategy Paper.	Approved budget for FY 2021/2022
Planning and Economic Affairs			Indicator handbook development	
			Preparation of Budget Review and Outlook Paper; Preparation of Annual Development Plan	Approved before deadlines

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Department	<u>Objective</u>	<u>Outcome</u>	Indicator	Performance
Lands, Physical Planning, Urban Development, Environment and Natural Resources	To Improve Land Management and Urban Development	Integrated urban development and better land management practices		
Automation of Land Records and Operations			Land Management system	Digitization of records to be undertaken
Physical Planning and Land Management			Procurement of land for development of Governor's and Deputy Governor's residences	Funds allocated under the infrastructure docket
			Preparation of development plans and Part Development Plans, for the area marked for the county apartment	No funds were allocated in FY 2021/2022
			Development of Spatial plan for 2nd Municipality	No funds were allocated in FY 2021/2022
			Preparation of county spatial plan; Part Development Plans	Funds allocated towards land, management, policy and planning
			Preparation of county Part Development Plans for County Markets	No funds were allocated in FY 2021/2022
			Acquisition of land for roads/Markets/dis pensaries	Land to be purchased for new facilities and roads

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Survey and Mapping			Installation and operationalization of the GIS system	GIS for mapping and survey to be undertaken
Town and Urban Planning			Improve Infrastructure Within Embu Municipality	The implementation of the projects is at procurement stage
			Improve Infrastructure Within Embu Municipality	The implementation of the projects is at procurement stage
Education, Science and Technology	To improve ECDE and Polytechnics infrastructure.	Improve Access to quality pre-primary education and improvement of vocational centers for technical courses		
Early Childhood Development Education			Provision of Furniture for ECDE	Projects Implemented as per the Budget FY 2021/2022
			Construction of ECDE Classes	Projects Implemented as per the Budget FY 2021/2022
			Construction of ECDE toilets;	Projects Implemented as per the Budget FY 2021/2022
			ECDE centres supplied with play equipment	Projects Implemented as per the Budget FY 2021/2022

EMBU COUNTY EXECUTIVE

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			Renovation of ECDE Centres	ECDE classes renovated
Education Empowerment and Support Services			Identification of needy students	Funds allocated in FY 2021/2022 for partial payments of bursaries
Vocational Training Centres(VTC)			Construction and Equipping of Vocational training Centre	The projectd were Implemented as per the FY 2021/2022
Trade, Tourism, Investment, and Industrialization	To promote Trade, Tourism, and Investment development	Boosting tourism sector by improving accessibility to parks and improving trade through setting up of markets to ensure smooth trade		
Trade Development			Tarmacking/Murraming/Cabro Paving of the bus parks; Drainage construction and gates.	Tarmacking/ Murraming/Cabro Paving of the bus parks. was completed
			Construction of Market sheds	All wards were not covered.
			Murraming of Other Small Markets	Murraming of Other Small Markets was done in most areas
			Construction of shoe shiners sheds	Shoe shiners sheds constructed.

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			Construction of Trade stalls	Trade stalls were constructed.
			Improvements of existing markets: Flooring, drainage and Construction of cubicles	
Investment and Industrial Development			Technical training needs assessment for value addition and curriculum development	
Department	<u>Objectives</u>	<u>Outcome</u>	Indicator	Performance
Youth Empowerment and Sports development	To Promote Youth Empowerment through Sports and Talents.	Talent identification by setting up talent academy and improving the Embu stadium and other stadiums around as well as setting up a cultural center		
Management and development of Sport and Sport facilities			Refurbishment of sub-county stadiums.	No funds were allocated in FY 2021/2022
Youth Development and Empowerment Services			Expansion of talent & promotion of a youth talent academy.	
			Youth Fund	The funds allocated in FY 2021/2022

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			Construction and equipping of empowerment & recreational centres.	No funds were allocated in FY 2021/2022
			Business incubation	No funds were allocated in FY 2021/2022
Department	<u>Objective</u>	<u>Outcome</u>	Indicators	Performance
Gender, Children, Culture and Social Services	Promotion of Children Welfare, Preservation of cultural heritage and Gender Empowerment.	Addressing of Gender issues in the county and helped children and vulnerable gender groups through supportive initiatives	Improvement of social welfare of households	Households empowerment programs were carried out in FY 2021/2022 such as provision of cooking gas, training on improved sanitation

4. Environmental and Sustainability Reporting

Embu exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver on our development plan(s): putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence to ensure the County's sustainability.

1. Sustainability strategy and profile

Sustainability has three main pillars which the County Government strive to achieve. These are economic pillar, environmental pillar and social welfare. In other words what is popularly referred to as people, planet and profits.

The top officials ensure that economic and political matters do not affect sustainable priorities. They provide the best practices that are followed and identify critical failures and achievements.

2. Environment performance

The department of land has the management policies relating to water and sewerage services and wastewater treatment and disposal, Environment, Solid Waste Management, Issuance of Noise License and Demolition permits, Licenses for refuse transportation, Environmental protection, and awareness campaigns, and to county forestry and other natural resources.

It is further mandated to undertake conservation, control, and protection of water catchment areas, water quality and pollution control, flood control and land reclamation, restoration of wetlands, preservation and protection and provision of county forestry services, safety and regulation of marine ecosystems, meteorological services and training, county environment management, restoration of strategic county water towers and coordination of climate change enabling activities. In summary, environmental conservation, investments in renewable energies, saving water and supporting sustainable mobility contribute to achieving this environmental sustainability on several fronts.

3. Employee welfare

The county government of Embu public service bond has the mandate of hiring of County employees. They follow the hiring policy in that they ensure the gender rule and regional balance. They also uphold integrity throughout the hiring process. They select the best employee's matching the skills needed for a specific job. They motivate employees through career progression, trainings and workshops.

4. Market place practices

The county ensures that there is fair competition in the market. All investors are allowed in the market freely, provided they pay tax, and adhere to rules. There is no corruption in the market, and there is no political involvement.

The county ensures that tenders are advertised to all, and there are no inner interests whatsoever. When goods are supplied, they guarantee they pay in time to provide good customer interrelations.

There are free-market advertisements, and it's fair. Customer rights and privileges are observed. When customers complain, their issues are looked into and solved in good time.

5. Community engagements

The community is involved in decision making. The public get platforms to give their views like during public participation as enshrined in the Constitution. The county government ensures that everyone has an opportunity. The youth are motivated to engage in sports to nurture their talents. They also engage in youth groups.

They promote health by ensuring all hospital facilities are available and increasing the number of health centres. They also provide clean water and sensitize the public on importance of maintaining a clean environment through a conducive and reliable waste management system.

As a responsible organisation, Embu County respect the interests of our stakeholders – customers, suppliers and the wider community and we actively seek opportunities both to improve the environment and to contribute to the well-being of the residents.

During the financial year 2021/2022, Embu County carried out its corporate social responsibility activities which included collaborating with the citizens in tree planting exercises in primary schools, along our streets, roads and river banks in Embu County. Residents were also encouraged to participate in cleaning exercises, unclogging our drainage systems to prevent flooding and disease outbreak.

5. Statement of Management Responsibilities

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2022. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

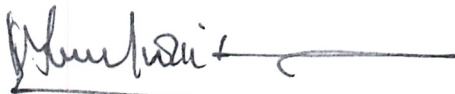
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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

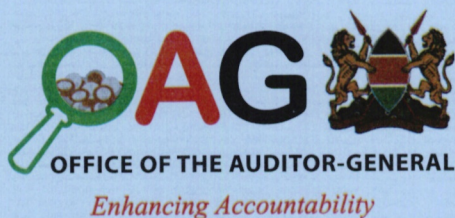
Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 27th September 2022.



.....
County Executive Committee Member –
Finance and Economic Planning

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF EMBU FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

- A. Report on the 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 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 Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Embu set out on pages 1 to 48, which of comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Embu as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Lack of Ownership Records for Non-Current Assets

Annex 6 to the financial statements reflects a balance of Kshs.12,188,307,175 in respect of historical cost of assets as at 30 June, 2022 which includes Kshs.3,788,759,530 in respect of historical cost of land owned by the County Executive of Embu. However, details of the acreage, location, approximate value of the land and title deeds or allotment letters were not provided for audit. In addition, the summary non-current assets register includes a balance of Kshs.156,567,602 in respect of transport equipment. However, Management did not provide records on all transport equipment owned by the County Executive including logbooks, specific location and condition of the assets.

In the circumstances, the ownership, accuracy and existence of the non-current assets balance of Kshs.12,188,307,175 could not be confirmed.

2. Unsupported Expenditure on Domestic Travel

The statement of receipts and payments reflects an amount of Kshs.534,989,527 in respect of use of goods and services as disclosed in Note 5 to the financial statements which includes an amount of Kshs.31,322,732 in respect of domestic travel and subsistence. Included in the expenditure is an amount of Kshs.2,646,000 paid as facilitation to County Assembly of Embu staff who attended a retreat in Mombasa to finalize on County budget estimates. However, evidence of travel including work tickets, approved requests, bus or train tickets and program of activities and back to office reports were not provided for audit. Further, no explanation was provided for the payment of facilitation to County Assembly staff who have an independent vote.

In the circumstances, the accuracy and validity of the expenditure amount of Kshs.2,646,000 could not be confirmed.

3. Unsupported Legal Costs Expenditure

The statement of receipts and payments reflects an amount of Kshs.534,989,527 in respect of use of goods and services as disclosed in Note 5 to the financial statements which includes an amount of Kshs.144,698,673 in respect of other operating expenses. Included in the expenditure is an amount of Kshs.37,586,994 paid as legal fees to various law firms during the year. Review of the payments revealed that the payments were not

supported by user requisition, identification and subsequent engagement of the law firms. In addition, the payments were not supported by itemized fee notes casting doubt on the criteria and authenticity of the fees charged. Further, Management did not provide signed contract agreements between the law firms and the County Executive.

In addition, included in the expenditure is an amount of Kshs.4,355,000 paid by the County Executive to a law firm for a case filed by the County Assembly of Embu against the County Public Service Board for irregular advertisement for positions of the County Public Service without budgetary provision and approval by the County Assembly. Although the County Executive have a County Attorney and legal officer, it was not clear why they engaged an external law firm.

In the circumstances, the completeness, accuracy and value for money for the expenditure amounting to Kshs.41,941,994 could not be confirmed.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.6,919,114,500 and Kshs.5,793,154,350, respectively resulting in an underfunding of Kshs.1,125,960,150 or 16% of the budget. Similarly, the County Executive spent Kshs.5,515,185,635 against an approved budget of Kshs.6,919,114,500 resulting to an under expenditure of Kshs.1,403,928,865 or 20% of the budget.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues or given any explanation for failure to implement the recommendations.

3. Accumulated Pending Bills

According to Note 1 (other important disclosures) to the financial statements, the County Executive had pending accounts payable totalling Kshs.1,900,544,695 (2021: Kshs.1,706,665,555) as at 30 June, 2022. Management has not explained why the bills were not settled during the year when they occurred. The County Executive is at risk of incurring significant interest costs and penalties with their continued delay in payment.

Failure to settle bills during the year to which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis of Conclusion

1. Non-Submission of Financial Statements

The financial statements submitted for audit reflects that the County Executive operates an Embu Municipality Urban Institutional Grant and Embu Municipality Urban Development Grant accounts. However, to date the Embu Municipal Board has not submitted for audit financial statements for 2018/2019, 2019/2020, 2020/2021 and 2021/2022. This is contrary to Section 180 of the Public Finance Management Act, 2012, which requires that, at the end of each of the financial year, the Accounting Officer of the City or Municipality established by Urban Areas and Cities Act, No.13 of 2011 shall prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board and the provisions of the Urban Areas and Cities Act, 2011.

Further, the County Executive did not submit financial statements for audit in respect of Receiver of Revenue and County Revenue Fund contrary to Section 165 (1) of the Public Finance Management Act, 2012. In addition, Section 2.2.1 of The National Treasury and Planning circular AG.4/16/3/Vol. II(16) dated 6 July, 2022, has issued reporting templates for application by administrators of the County Revenue Fund appointed by the County Executive Member of Finance and for County Receivers of Revenue based on IPSAS Cash accounting adjusted to disclose information required by Section 165 of the Public Finance Management Act, 2012.

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

2. Wasteful Expenditure on Rent

The County Executive of Embu entered into a lease agreement on 28 June, 2019 for lease of commercial rental houses in Embu town at a monthly rent of Kshs.214,600. However, it was noted that the Municipal Board has only ten (10) staff members, verification of the premises on 24 October, 2022 revealed that most of the rented area was unutilized and unfurnished casting doubt on the value for money achieved in renting the unutilized space instead of only as per the available staff numbers. In addition, included in the pending bills is a balance of Kshs.3,862,800 due to the lessor in accrued pending bills.

In the circumstances, value for money for the rent paid could not be confirmed.

3. Unauthorized Bank Accounts

The County Executive operated fifty-seven (57) bank accounts with bank balance of Kshs.307,579,184. However, out of the fifty-seven (57) accounts, forty (40) were held at commercial banks. The forty (40) accounts in commercial banks were opened and operated contrary to the requirements of Regulation 82(1)(b) of the Public Finance Management (County Government) Regulations, 2015 which requires all County's accounts to be operated in Central Bank of Kenya except the imprest bank accounts for petty cash. Further, Regulation 82(2) of the Regulations state that all County Government entities operating bank accounts outside the provisions of paragraph (1), shall comply with the provisions under this Regulation within six (6) months from the date of commencement of these Regulations.

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

4. Compensation of Employees

4.1 Non-compliance with the One Third of Basic Pay

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.2,887,678,987 in respect of compensation of employees. Review of the payroll for the financial year ended 30 June, 2022 revealed that the County Executive had one hundred and eighty nine (189) employees whose net pay was below a third of their basic pay. In addition, five (5) out of the eighty nine (189) employees, had committed over and above their total earnings leaving them with negative net pay. This is contrary to Section 19(3) of the Employment Act, 2007 which states that the total amount of deductions from the wages of an employee shall not exceed two thirds (2/3) of such wages.

4.2 Irregular Payment of Commuter Allowance

The statement of receipts and payments reflects an amount of Kshs.2,887,678,987 in respect of compensation of employees as disclosed in Note 4 to the financial statements. Review of the payroll data revealed that seven (7) members of the Members of County Public Service Board (CPSB) have been drawing commuter allowance Kshs.20,000 each per month since 2019. This is contrary to Salaries and Remuneration Commission Circular SRC/TS/CGOVT/3/61 Vol. IV (49) dated 8 December, 2017.

4.3 Use of a Manual Payroll

The statement of receipts and payments reflects an amount of Kshs.2,887,678,987 in respect of compensation of employees as disclosed in Note 4 to the financial statements. Analysis of the payroll system reflects that an amount of Kshs.208,709,175 was paid through the manual payroll system. The use of manual system requires manual calculation of deductions, net pay and constant monthly and/or annual updates of the data manually, which is prone to error or manipulations.

4.4 Failure to Remit Payroll Deductions

The statement of receipts and payments reflects an amount of Kshs.2,887,678,987 in respect of compensation of employees as disclosed in Note 4 to the financial statements. Review of payroll data revealed that the County Executive had overdue payroll remittances totalling Kshs.500,419,840 deducted from employee salaries and aging more than a year and not remitted to the respective entities. These included contributions to various retirement schemes including Local Authorities Provident Fund (LAPFUND), Local Authorities Pension Trust (LAPTRUST), loan repayment to different SACCOs, insurances policy deductions, and the County Pension Fund.

Failure to remit deductions to respective entities is contrary to Section 37(1) of the Income Tax Act, 2012.

4.5 Non-Compliance with Law on Ethnic Composition

During the year under review, County Executive of Embu recruited ninety-four (94) employees out of which fifty-six (56) were from the dominant ethnic community. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which stipulates that no public establishment shall have more than one third of its staff from the same ethnic community.

4.5 Non-Compliance with Fiscal Responsibilities Principles on Wage Bill

The statement of receipts and payments reflects an expenditure of Kshs.2,887,678,987 in respect of compensation of employees representing 50% of the total revenue totalling Kshs.5,793,154,350. This is contrary to Regulation 25(1)(b) of the the Public Finance Management (County Governments) Regulations, 2015 which states that in addition to the fiscal responsibility principles set out in Section 107 of the Act, the following fiscal responsibility principles shall apply in the management of public finances, the limit set under paragraph (a) above, shall not exceed thirty five (35) percent of the County Government's total revenue.

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

5. Long Outstanding Imprests

The statement of assets and liabilities reflects outstanding imprest and advances balance of Kshs.2,865,310 as disclosed in Note 15 to the financial statements which was due and ought to have been surrendered. However, as at the time of the audit in the month of October, 2022, the recovery process had not commenced contrary to Regulation 93(5) of

the Public Finance Management (County Governments) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station.

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

6. Irregular Appointment of the County Attorney

The statement of receipts and payments reflects an amount of Kshs.2,887,678,987 in respect of compensation of employees as disclosed in Note 4 to the financial statements. Included in the expenditure is an amount of Kshs.1,438,653 paid to County Attorney in respect of salaries arrears. However, review of the recruitment documents revealed that the County Attorney was not appointed as required by Section 5 of the Office of the County Attorney Act, 2020.

In the circumstances, the validity and regularity of the compensation of employees amounting to Kshs.1,438,653 could not be confirmed.

7. Irregular Payments to Council of Governors

The statement of receipts and payments reflects an amount of Kshs.534,989,527 in respect of use of goods and services as disclosed in Note 5 to the financial statements. During the year under review, the County Executive made payments totalling Kshs.5,000,000 to the Council of Governors and charged different account votes under use of goods. However, the payments to the Council of Governors are irregular and contrary to Section 37 of the Intergovernmental Relations Act, 2012.

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

8. Irregular Payment of Emergency Call Allowance

The statement of receipts and payments reflects an amount of Kshs.2,887,678,987 in respect of compensation of employees as disclosed in Note 3 to the financial statements which includes an amount of Ksh.1,490,947,625 in respect of personal allowances. Included in the expenditure is an amount of Kshs.102,965,032 in respect of emergency call allowance. The emergency call allowance amounted to Kshs.92,816,000 paid to one hundred and ten (110) doctors and medical officers at the rates of Kshs.72,000 and Kshs.66,000, respectively instead of Kshs.30,000 per month as stipulated in Salaries and Remuneration Commission Circular Ref: No: SRC/TS/CGOVT/3/61 Vol.III/(136) dated 14 September, 2015 which stipulates that the allowance should be payable at the rate of Kshs.30,000 per month, irrespective of grades.

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

9. Delay in Construction of Governor's Residence

The statement of receipts and payments reflects an amount of Kshs.942,695,524 in respect of acquisition of assets as disclosed in Note 10 to the financial statements which includes an amount of Kshs.12,079,883 in respect of refurbishment of buildings. The County Executive entered into a contract for construction of Governor's residence with a company at a contract sum of Kshs.49,703,439 on 8 March, 2021. The contract period

was to run for seventy-two (72) weeks with expected completion date of 8 September, 2022. However, as at the time of the audit in October, 2022, work certified amounted to Kshs.27,547,999 (as per valuation certificate No. 3) representing 55.4% of the contract sum. Physical verification carried out in October, 2022 revealed that the contractor was not on site and the contract period had already elapsed. No evidence was provided to confirm whether the contractor had sought an extension of time, or a default notice had been issued to the contractor by the County Executive.

In the circumstances, value for money from the expenditure totaling Kshs.27,547,999 incurred so far on the Governor's Residence could not be ascertained.

10. Irregular Appointment of Tender Committee Members

The statement of receipts and payments reflects an amount of Kshs.942,695,524 in respect of acquisition of assets as disclosed in Note 10 to the financial statements which includes an amount of Kshs.200,600,835 in respect of construction of roads. Review of procurement process of various road construction projects implemented during the year revealed that various officers were appointed members of both the evaluation committee and the inspection and acceptance committee of the same projects. This is contrary to Section 44(2)(h) of the Public Procurements and Assets Disposal Act, 2015.

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

11. Lack of an Updated Asset Register

Annexure 6 to the financial statements reflects summary of non-current asset with a historical cost balance of Kshs.12,188,307,175 as at 30 June, 2022. However, the asset register provided for audit was incomplete and did not contain details such as vehicle engine number, chassis number, year of the purchase, depreciation, and net book value. This is contrary to The National Treasury Circular No 5/2020 which states that all the Government Entities to prepare comprehensive asset registers using the template provided by The National Treasury.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my

report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Review of Internal Audit Function

1.1 Failure to Publish Annual Report by the Audit Committee

The Audit Committee did not publish an annual report on the review of the independence, performance, and competence of the Internal Audit Unit contrary to Regulation 159(2) of the Public Finance Management (County Governments) Regulations, 2015.

1.2 Understaffing of Internal Audit Department

As previously reported, review of the operations of the Internal Audit Unit revealed that the unit did not have sufficient staffing as it is only manned by one officer and lacked facilitation to ensure that it was able to effectively discharge its mandate.

1.3 Lack of an Annual Work Plan

The audit department did not have an approved annual audit work plan contrary to Regulation 163(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that internal audit planning shall be carried out based on risk assessment and shall be set out in a three-year (3) strategic plan, based on which an annual internal audit activity plan shall be developed.

1.4 Failure to Conduct Review and Evaluation by the Audit Committee

Review of internal audit reports revealed that the Audit Committee did not undertake review and evaluation of the budgetary performance, financial management, transparency and accountability mechanisms and processes. This is contrary to Regulation 153(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that internal auditors shall review and evaluate budgetary performance, financial management, transparency and accountability mechanisms and processes in county government entities, including County Assembly which the internal auditor attributed to lack of human resource capacity in the department and failure by Management to provide for facilitation.

2. Failure to Constitute Board of Survey and Report on Stock-take Exercise

The County Executive did not provide reports on regular inspection of stores and annual stock inventory. In addition, the County Executive did not confirm whether the board of survey was constituted during the year under review contrary to Section 162(2) of Public Procurement and Asset Disposal Act, 2015 which states that the head of procurement function shall arrange for occasional visits of inspection to the stores, at least quarterly in each calendar year and conduct quarterly and annual inventory and stock taking to ensure compliance with all respective governing laws and submit the report to the Accounting Officer.

In the circumstances, Management was in breach of the law and the effectiveness of stores procedures in safeguarding stocks may have been compromised.

3. Failure to Collect Outstanding Land Rates

As similarly reported in the previous years, documents provided for audit in respect of property rates reflected uncollected land rates totalling Kshs.352,449,709. The County Executive according to revenue data provided for audit collected only Kshs.8,295,090 in respect of land rates and plot rents. No information was provided to confirm whether the outstanding property rates of Kshs.352,449,709 related to the principal sum of rates or penalty chargeable at 1.5% per month on outstanding rates. In addition, the County Assembly of Embu was yet to legislate on regulations to operationalize enforcement measures on rates collection within the County. Further, there were no records or other evidence indicating that Management had initiated any measures including legal action against the defaulters to collect the outstanding amounts as required.

In the circumstances, the accuracy, existence and full recoverability of the outstanding property rates balance of Kshs.352,449,709 could not be confirmed.

4. Under-Collection of Land Rates and Rents

The County Executive had budgeted to collect Kshs.197,960,000 from land rates and rent according to the County Fiscal Strategy Paper for 2021/2022 financial year, but only collected Kshs.8,295,090 as at the time of audit in July 2022 resulting to an under collection of Kshs.189,664,910. Further, it was observed that the County Executive of Embu may have been losing a lot of revenue from land transactions carried out at the Ministry of Lands as the County Revenue Officers do not have access to land registries at Embu Town and Siakago where the transactions are carried out.

However, Management has not explained why it has failed to directly engage the Ministry of Lands to enable it realize revenues collected from land transactions through the implementation of the requirements of Section 38(1) and Section 39(1)(2) of the Land Registration Act, 2012.

5. Lack of Real-Time Revenue Collection Information

Review of own generated revenue streams revealed that the County Executive does not have a server to monitor the revenue collection on a real time basis by the service provider, and must rely on the service provider on any information related to the day-to-day collections. This is contrary to Section 2.1.3 of the contract for revenue management system Ref: EBU/CNT/T/07/2017-2018 between County Executive and the service provider signed on 6 April, 2018 which states that, the service provider will provide a revenue collection and payment solution to Embu County with the ability to monitor revenue collection from multiple sources on a real time basis. Further, review of the business register for permits show that the County Executive did not collect income amounting to Kshs.5,195,468 in respect of business permits which was outstanding as at 30 June, 2022. No proper reasons were given for the failure to collect the amounts which were due.

In the circumstances, the accuracy, completeness and regularity of the revenue collection information for the various revenue streams could not be confirmed.

6. Failure to Insure County Government Buildings

Annex 6 to the financial statements reflects summary of non-current asset register balance of Kshs.12,188,307,175 which includes Kshs.6,904,843,739 in respect of buildings and structures. It was however noted that the buildings did not have any insurance cover to mitigate against losses in case of disaster contrary to Section 79(2)(c) of the Public Finance Management Act, 2012 which requires a public officer, within his area of responsibility, to ensure that adequate arrangements are made for the proper use, custody, safeguarding and maintenance of public property including application of best efforts to prevent any damage from being done to the financial interests of the County Government.

In the circumstances, the assets of the County are exposed to risks and the County Executive may not recover losses in case of a disaster.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how the 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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

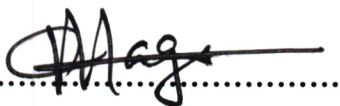
Nairobi

20 February, 2023

EMBU COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****7. Statement of Receipts and Payments for the year ended 30th June 2022.**

	Notes	2021-2022 Kshs	2020-2021 Kshs
Receipts			
Exchequer releases (Transfers from the CRF)	1	5,006,417,724	5,607,091,283
Proceeds from sale of assets	2	-	-
Other receipts	3	786,736,626	872,000,546
Total receipts		5,793,154,350	6,479,091,829
Payments			
Compensation of employees	4	2,887,678,987	2,712,761,855
Use of goods and services	5	534,989,527	681,104,398
Subsidies	6	-	-
Transfers to other government entities	7	889,734,607	1,287,676,119
Other grants and transfers	8	260,086,990	222,297,735
Social security benefits	9	-	-
Acquisition of assets	10	942,695,524	1,172,618,717
Finance costs, including loan interest	11	-	-
Repayment of principal on domestic & foreign Borrowing	12	-	-
Other payments	13	-	-
Total payments		5,515,185,635	6,076,458,824
Surplus/deficit		277,968,715	402,633,005

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 27/09/ 2022 and signed by:



Name: **Damiano Muthee**

Chief Officer - Finance



Name: **Pius Mukundi**

Head of Accounting Unit

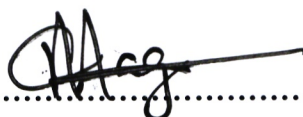
ICPAK M/No. 20125

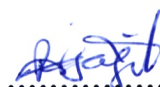
EMBU COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

8. Statement of Assets and Liabilities as at 30th June 2022

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	14A	307,579,184	392,486,224
Cash balances	14B	145,006	122,463
Total cash and cash equivalent		<u>307,724,190</u>	<u>392,608,687</u>
Outstanding imprests and advances	15	2,865,310	30,137,810
Total financial assets		310,589,500	422,746,497
Financial liabilities			
Deposits and retentions	16	2,482,976	412,789
Net financial assets		308,106,524	422,333,708
Represented by			
Fund balance b/fwd.	17	422,333,708	516,374,957
Unspent funds	3	(392,195,898)	(496,674,255)
Surplus/deficit for the year		277,968,715	402,633,005
Net financial position		308,106,524	422,333,708

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 27/09/2022 and signed by:


 Name: **Damiano Muthee**
 Chief Officer - Finance


 Name: **Pius Mukundi**
 Head of Accounting Services
 ICPAK M/No. 20125

EMBU COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

9. Statement of Cash Flows for the period ended 30th June 2022.


	Notes	2021-2022 Kshs	2020-2021 Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	5,006,417,724	5,607,091,283
Other receipts	3	786,736,626	872,000,546
Payments for operating expenses			
Compensation of employees	4	(2,887,678,987)	(2,712,761,855)
Use of goods and services	5	(534,989,527)	(681,104,398)
Subsidies	6	-	-
Transfers to other government units	7	(889,734,607)	(1,287,676,119)
Other grants and transfers	8	(260,086,990)	(222,297,735)
Social security benefits	9	-	-
Finance costs, including loan interest	11	-	-
Other payments	13	-	-
Adjusted for:			
Other adjustments returned CRF Issues	3	(392,195,898)	(496,674,255)
Decrease/(increase) in outstanding imprests & advances	19	27,272,500	(10,437,108)
Increase/(decrease) in deposits and retentions	20	2,070,187	(4,872,510)
Net cash flow from operating activities		857,811,028	1,063,267,850
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(942,695,524)	(1,172,618,717)
Net cash flows from investing activities		(942,695,524)	(1,172,618,717)
Cash flow from borrowing activities			
Repayment of principal on domestic and foreign Borrowing	12	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(84,884,496)	(109,350,868)
Cash and cash equivalents at beginning of the year		392,608,687	501,959,554
Cash and cash equivalents at end of the year		307,724,190	392,608,687

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 27/09 2022 and signed by:

EMBU COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.



.....
Name: Damiano Muthee
Chief Officer Finance



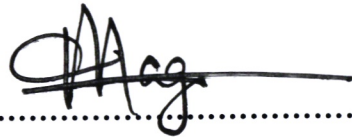
.....
Name: Pius Mukundi
Head of Accounting Services
ICPAK M/No. 20125

10. Statement of Comparison of Budget & Actual Amounts

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	5,732,363,158	-	5,732,363,158	5,006,417,724	725,945,434	87%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	1,165,751,342	21,000,000	1,186,751,342	786,736,626	400,014,716	66%
Total	6,898,114,500	21,000,000	6,919,114,500	5,793,154,350	1,125,960,150	84%
Payments						
Compensation of employees	2,844,104,997	66,044,163	2,910,149,160	2,887,678,987	22,470,173	99%
Use of goods and services	889,521,212	251,653,170	1,141,174,382	534,989,527	606,184,855	47%
Subsidies	-	-	-	-	-	-
Transfers to other government units	1,132,121,119	(42,000,000)	1,090,121,119	889,734,607	200,386,512	82%
Other grants and transfers	323,209,477	-	323,209,477	260,086,990	63,122,487	80%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	1,709,157,695	(254,697,333)	1,454,460,362	942,695,524	511,764,838	65%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	6,898,114,500	21,000,000	6,919,114,500	5,515,185,635	1,403,928,865	80%
Surplus/(Deficit)	-	-	-	277,968,715		

- (a) Under collection of local revenue is as a result of poor performance of local businesses caused by adverse effects of covid-19 and electioneering period
- (b) Delays in disbursement of funds by national treasury means award of projects and payment of goods and services is delayed leading to underutilization. This also results in pending bills as disclosed in the financial statements.
- (c) 87% utilisation of exchequer releases is as a result of Conditional Grant to for Leasing of Medical Equipment of Kenya Shillings One Hundred and Fifty Three Million Two Hundred and Ninety Seven Thousands Eight Hundred and Seventy Two (153,297,872) that counties do not receive from the Health ministry.

The County Executive’s financial statements were approved on 27/09/ 2022 and signed by:



Name: Damiano Muthee
Chief Officer Finance



Name: Pius Mukundi
Head of Accounting Services
ICPAK M/No. 20125

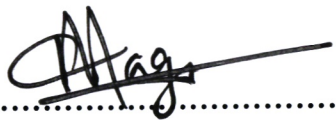
2. Statement of Comparison of Budget & Actual Amounts:: Recurrent

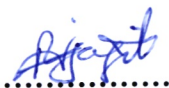
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation f=d/c
	a	b	c=a+b	d	e=c-d	%
Receipts						
Exchequer releases (Transfers from the CRF)	3,590,944,640	-	3,590,944,640	3,590,944,640	-	100%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	841,751,342	21,000,000	862,751,342	611,823,453	250,927,889	71%
Total	4,432,695,982	21,000,000	4,453,695,982	4,202,768,093	250,927,889	94%
Payments						
Compensation of employees	2,844,104,997	66,044,163	2,910,149,160	2,887,678,987	22,470,173	99%
Use of goods and services	889,521,212	251,653,170	1,141,174,382	534,989,527	606,184,855	47%
Subsidies	-	-	-	-	-	-
Transfers to other government units	699,069,773	-	699,069,773	590,779,000	108,290,773	85%
Other grants and transfers	-	-	-	-	-	-
Social security benefits	-	-	-	-	-	-
Acquisition of assets	-	-	-	-	-	-
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	4,432,695,982	317,697,333	4,750,393,315	4,013,447,514	736,945,801	84%
Surplus/(deficit)	-			189,320,579		

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]

- (a) Under collection of local revenue is as a result of poor performance of local businesses caused by adverse effects of covid-19 and electioneering period
- (b) Delays in disbursement of funds by national treasury means award of projects and payment of goods and services is delayed leading to underutilization. This also results in pending bills as disclosed in the financial statements.

The County Executive's financial statements were approved on 27/09/ 2022 and signed by


.....
Name: Damiano Muthee
Chief Officer Finance


.....
Name: Pius Mukundi
Head of Accounting Services
ICPAK M/No. 20125

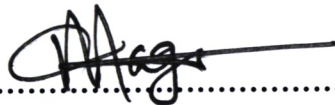
3. Statement of Comparison of Budget & Actual Amounts: Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Exchequer releases (Transfers from the CRF)	1,988,120,646	-	1,988,120,646	1,415,473,084	572,647,562	71%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	477,297,872	-	477,297,872	174,913,173	302,384,699	37%
Total	2,465,418,518	-	2,465,418,518	1,590,386,257	875,032,261	65%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to other government units	433,051,346	(42,000,000)	391,051,346	298,955,607	92,095,739	76%
Other grants and transfers	323,209,477		323,209,477	260,086,990	63,122,487	80%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	1,709,157,695	(254,697,333)	1,454,460,362	942,695,524	511,764,838	65%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Totals	2,465,418,518	(296,697,333)	2,168,721,185	1,501,738,122	666,983,064	69%
Surplus/(deficit)				88,648,135		

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]

- (a) Under collection of local revenue is as a result of poor performance of local businesses caused by adverse effects of covid-19 and electioneering period
- (b) Delays in disbursement of funds by national treasury means award of projects and payment of goods and services is delayed leading to underutilization. This also results in pending bills as disclosed in the financial statements.
- (c) 87% utilisation of exchequer releases is as a result of Conditional Grant to for Leasing of Medical Equipment of Kenya Shillings One Hundred and Fifty Three Million Two Hundred and Ninety Seven Thousands Eight Hundred and Seventy Two (153,297,872) that counties do not receive from the Health ministry.

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Name: Damiano Muthee
Chief Officer Finance



Name: Pius Mukundi
Head of Accounting Services
ICPAK M/No. 20125

4. Budget Execution by Programmes and Sub-Programmes

Programme	Sub-Programme	Indicators	Final Budget	Actual on comparable basis	Budget utilization difference
			2022	2022	
			Kshs	Kshs	Kshs
3661000100		Office of Governor/Deputy Governor	235,945,897.00	208,799,949.50	27,145,947.50
	701003660	General Administration & Support Services	235,945,897.00	208,799,949.50	27,145,947.50
3661000700		County Public Service Board	33,390,903.00	30,105,479.80	3,285,423.20
	723003660	General Administration & Support Services	33,390,903.00	30,105,479.80	3,285,423.20
3661000900		Public Service and Administration	523,459,624.00	501,963,966.85	21,708,377.15
	701003660	General Administration & Support Services	0	480,100.00	-480,100.00
	723003660	General Administration & Support Services	523,459,624.00	501,377,506.85	22,082,117.15
3662000100		Clerk to Assembly	757,069,773.00	613,862,267.75	143,207,505.25
	723003660	General Administration & Support Services	757,069,773.00	613,862,267.75	143,207,505.25
3663000100		Administration	68,948,735.00	30,455,416.55	38,493,318.45
	711003660	General Administration Planning & Support Services	68,948,735.00	30,455,416.55	38,493,318.45
3665000100		Administration	106,287,998.00	102,505,594.25	3,782,403.75
	701003660	General Administration & Support Services	106,287,998.00	102,505,594.25	3,782,403.75
3665000600		Internal Audit	3,000,000.00	2,491,238.00	508,762.00
	701003660	General Administration & Support Services	3,000,000.00	2,491,238.00	508,762.00
3665000700		Kenya Devolution Support Programme (KDSP)	1,818,730.00	499,800.00	1,318,930.00
	701003660	General Administration & Support Services	1,818,730.00	499,800.00	1,318,930.00
3667000100		Administration	70,720,783.00	38,809,476.40	31,911,306.60
	301003660	General Administration Planning & Support Services	70,720,783.00	38,809,476.40	31,911,306.60
3668000100		Administration	233,130,745.00	201,905,659.45	31,225,085.55

Programme	Sub-Programme	Indicators	Final Budget	Actual on comparable basis	Budget utilization difference
			2022	2022	
	106003660		0	-32,935.00	32,935.00
	109003660	Agribusiness & Market Devt	233,130,745.00	201,938,594.45	31,192,150.55
3668000800			402,430,461.00	149,614,324.00	252,816,137.00
	109003660	Agribusiness & Market Devt	402,430,461.00	149,614,324.00	252,816,137.00
3668000900		Agricultural Sector Development Support Programme(ASDSP)	33,387,152.00	0	33,387,152.00
	109003660	Agribusiness & Market Devt	33,387,152.00	0	33,387,152.00
3668001000		Emergency Locust Response Project ELRP	49,188,217.00	0	49,188,217.00
	109003660	Agribusiness & Market Devt	49,188,217.00	0	49,188,217.00
3670000100		Administration	1,925,762,093.00	1,785,864,891.45	139,897,201.55
	404003660	Health Policy Planning & Financing	1,925,762,093.00	1,785,864,891.45	139,897,201.55
3670000200		Division of Family Health	58,168,023.00	56,991,045.00	1,176,978.00
	404003660	Health Policy Planning & Financing	58,168,023.00	56,991,045.00	1,176,978.00
3670000600		Embu Level 5 and Referral Hospital	309,076,334.00	189,067,647.20	120,008,686.80
	404003660	Health Policy Planning & Financing	309,076,334.00	189,067,647.20	120,008,686.80
3670000800		User Fees Forgone	10,724,225.00	11,149,196.00	-424,971.00
	404003660	Health Policy Planning & Financing	10,724,225.00	11,149,196.00	-424,971.00
3670000900		Universal Care Project - DANIDA	12,240,000.00	732,155.00	11,507,845.00
	404003660	Health Policy Planning & Financing	12,240,000.00	732,155.00	11,507,845.00
3670001000		COVID 19 Conditional Grant Expenses	0	0	0
3670001100	404003660	Health Policy Planning & Financing	31,000,000.00	10,213,223.00	20,786,777.00
3671000100		Administration	1,278,007,682.00	892,346,890.80	385,660,791.20
	207003660	General Administration Planning & Support Service	1,278,007,682.00	892,307,355.40	385,700,326.60

Programme	Sub-Programme	Indicators	Final Budget	Actual on comparable basis	Budget utilization difference
			2022	2022	
3673000100		Administration	503,688,821.00	502,917,904.95	770,916.05
	508003660	Administrative Services	503,688,821.00	502,917,904.95	770,916.05
3673000200	508003660	Rehabilitation of Village Polytechnics	2,864,761.00	1,882,951.00	981,810.00
3675000100		Headquarters	168,191,396.00	114,215,758.45	53,975,637.55
	101003660	Land Policy & Planning	168,191,396.00	114,016,508.45	54,174,887.55
	106003660		0	199,250.00	-199,250.00
3675000200			10,000,000.00	4,549,231.00	5,450,769.00
	101003660	Land Policy & Planning	10,000,000.00	4,549,231.00	5,450,769.00
3676000100		Headquarters	75,612,147.00	52,481,769.15	23,130,377.85
	711003660	General Administration Planning & Support Services	75,612,147.00	52,481,769.15	23,130,377.85
3677000100		Headquarters	15,000,000.00	11,759,800.00	3,240,200.00
	701003660	General Administration & Support Services	0	617,480.00	-617,480.00
	723003660	General Administration & Support Services	15,000,000.00	11,142,320.00	3,857,680.00
		Grand Total	6,919,114,500.00	5,515,185,635.55	1,403,928,864.45

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

EMBU COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

5. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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.

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) 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.

ii) 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.

b) 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, Statutory Contribution 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.

Significant Accounting Policies (Continued)

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

4. In-kind contributions

In-kind contributions are donations that are made to the 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.

5. Third Party Payments

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

6. 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.

Significant Accounting Policies (Continued)**a) 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 2022, this amounted to KShs 2,482,976 compared to KShs 412,789 in prior period as indicated on note 16.

(There were no other restrictions on cash during the year)

7. 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.

8. 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.

9. 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.

Significant Accounting Policies (Continued)

10. 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.

11. Contingent Liabilities

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

A contingent liability is:

- 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. There were no contingent liabilities in the year.

Significant Accounting Policies (Continued)**12. 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.

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 12th August 2021 for the period 1st July 2021 to 30th June 2022 as required by law. There were two number of 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.

14. Comparative figures

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

15. Subsequent events

Events subsequent to submission of the 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.

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

17. 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.

6. Notes to the Financial Statements**1. Exchequer Releases (Transfer from the CRF)**

	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	845,665,221	370,357,800
Total exchequer releases for quarter 2	1,284,130,031	1,561,434,324
Total exchequer releases for quarter 3	1,286,310,941	1,413,784,863
Total exchequer releases for quarter 4	1,590,311,531	2,261,514,297
Total	5,006,417,724	5,607,091,284

The county did not receive the disbursement for the month of June 2022. The disbursement when received shall subsequently be treated as revenue for the financial year 2022-2023.

2. Proceeds from Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

(The were no proceeds from sale of assets in the year under review)

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Unspent funds	392,195,898	496,674,255
Own source revenue	394,540,728	375,326,291
Other Receipts III	-	-
Other Receipts IV	-	-
Total	786,736,626	872,000,546

EMBU COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	2,887,678,987	2,712,761,855
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	-	-
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	2,887,678,987	2,712,761,855

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	KShs
Utilities, supplies and services	43,738,834	54,051,161
Communication, supplies and services	4,787,429	4,002,050
Domestic travel and subsistence	31,322,732	35,779,820
Foreign travel and subsistence	1,480,187	-
Printing, advertising and information supplies & services	7,360,942	10,135,310
Rentals of produced assets	2,806,900	-
Training expenses	3,247,715	7,886,025
Hospitality supplies and services	14,009,467	7,786,646
Insurance costs	12,896,479	14,355,482
Specialized materials and services	205,857,010	248,842,224
Office and general supplies and services	18,033,055	43,021,517
Fuel, oil and lubricants	31,626,274	19,329,009
Other operating expenses	144,698,673	201,729,759
Routine maintenance – vehicles and other transport equipment	9,783,689	11,205,255
Routine maintenance – other assets	3,340,141	7,817,844
School feeding programme	-	15,162,296
Total	534,989,527	681,104,398

EMBU COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies to Public Corporations		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)	-	-

(Give explanation of the nature of subsidies and the kind of services that have been subsidised, explain significant change from prior period)

7. Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to county government entities		
Embu County Assembly	613,862,000	635,757,626
ASDSP II	13,610,823	28,099,021
NARIGP	252,411,003	385,471,587
Covid-19 fund	-	80,587,000
Embu Municipality	-	157,760,885
CA-Emergency Locust Response Projects (ELRP)	9,850,781	-
Total	889,734,607	1,287,676,119

(The transfers under this note should be that done to self-reporting entities)

Notes to the Financial Statements (Continued)

8. Other Grants and Payments

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	65,150,321	-
Emergency relief and refugee assistance	-	-
Other capital grants and transfers	194,936,669	222,297,735
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	260,086,990	222,297,735

(Provide explanation as to what other grants and payments relate to and who is the beneficiary explain significant change from prior period)

9. Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	-	-
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	-	-

(Explain where the benefits are remitted and who the beneficiaries are, explain significant change from prior period)

EMBU COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

10. Acquisition of Assets

Non- financial assets	2021-2022	2020-2021
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	59,013,577	161,323,125
Refurbishment of buildings	12,079,883	51,421,237
Construction of roads	200,600,835	204,716,889
Construction and civil works	106,397,617	119,905,296
Overhaul and refurbishment of construction & civil works	531,858,354	488,494,446
Purchase of vehicles and other transport equipment	17,472,838	7,498,000
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	3,064,424	495,000
Purchase of office furniture and general equipment	3,792,178	14,366,283
Purchase of specialized plant, equipment and machinery	5,317,819	107,107,343
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	3,098,000	8,101,100
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	9,190,000
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	942,695,524	1,172,618,718
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	942,695,524	1,172,618,718

Notes to the Financial Statements (Continued)

11. Finance Costs, including Loan Interest

	2021-2022	2020-2021
	Kshs	Kshs
Bank charges	-	-
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	-	-

(Explain significant change from prior period)

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

	2021-2022	2020-2021
	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	-	-

(Explain significant change from prior period)

13. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

(Provide explanation as to what each component of other expenses relates to, explain significant change from prior period)

EMBU COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

14. Cash and Bank Balances

14A. Bank Balances

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	2021 – 2022	2020 – 2021
			KShs	KShs
County Revenue Fund Account, 1000171014	KES	Revenue	6,827,570	148,637,431
Central Bank of Kenya, 1000170581	KES	Recurrent	71,917	33,082
Central Bank of Kenya, 1000170597	KES	Development	5,845,167	422,758
Central Bank of Kenya, 10001260181	KES	Fuel Levy	990	7,575,816
Central Bank of Kenya, 1000250388	KES	Grant	5,888,057	63,177,616
Central Bank of Kenya, 1000....	KES	Assembly	-	-
Embu County Agric Sec Supp Proj, CBK - 1000365609	KES	Grant	11,110,823	-
Embu County Polytechnic Proj Grant, CBK - 1000368969	KES	Grant	1	2,864,762
Embu County - KE Urban Support Prog, CBK - 1000381558	KES	Grant	5	5
Kenya Devolution Support Programme, CBK - 1000380373	KES	Grant	5,343	1,818,730
Nat agr Rural Gr Inc Pr (NAGRIP), CBK - 1000365773	KES	Grant	1	1,700,000
Embu County - Food, Agriculture Organization, CBK - 1000381566	KES	Grant	-	-
Embu County Primary Health Grant, CBK - 1000564377	KES	Grant	4,768,500	-

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Embu County Climate Change Fund, CBK - 1000512199	KES	Grant	-	-
Embu County Emerg Locust Resp Proj., CBK - 1000527797	KES	Grant	9,850,782	-
Embu County Health Nutrition Grant, CBK - 1000533471	KES	Grant	253,150	-
Embu Municipality UIG, Equity - 0190278999274	KES	Development	28,309	179,879
Embu Municipality UDG, Equity - 0190278999264	KES	Development	1,386,325	19,775,367
Nat agr Rural Gr Inc Pr (NARIGP), KCB 1259128725	KES	Grant	246,161,976	105,063,060
Embu County (ASDSP II), KCB 1237900395	KES	Grant	1,720,078	15,986,210
Embu County Covid-19 SPA, CBK - 1000454652	KES	Grant	-	-
Embu County Covid-19, Family bank- 075000046491	KES	Grant	5,862,805	5,862,805
County Health Nutrition Account, Co-op. 01141731299200	KES	Operational	144	624
Embu Level 5 Hospital Operation Account, Family Bank 075000052039	KES	Operational	465,307	-
Embu County Salary, Co-op. 1141408453000	KES	Operational	957,187	759,681
Embu County Deposit Account, CBK. 1000250372	KES	Deposit	2,482,976	412,789
Danida funded Expenditure Accounts - List Attached- Appendix 1 Co-op. various	KES	Operational	3,891,771	12,254,580
Exchequer Account, KCB. 1141517922	KES	Revenue	-	345,728
E-Revenue Account, KCB. 1178028569	KES	Revenue	-	-
Alcoholic Control Fund, Co-op. 1141408230700	KES	Revenue	-	1,400
SCMOH - Kiritiri, Co-op. 01141408211201	KES	Revenue	-	-
PHO - Runyenjes, Co-op. 01141408461801	KES	Revenue	-	2

EMBU COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

PHO - Mbeere South, Co-op. 01141408882401	KES	Revenue	-	7
PHO - Mbeere North, Co-op. 01141569275001	KES	Revenue	-	3
PHO - Manyatta, Co-op. 01141408462001	KES	Revenue	-	27
Mbeere District Hospital Revenue, Co-op. 1141569278800	KES	Revenue	-	-
Mbeere District Hospital Revenue, Co-op. 1141569278801	KES	Revenue	-	26,800
County Health Management Team, co-op. 1141407087300	KES	Revenue	-	3,550,300
Kianjokoma Sub-District Hospital, Co-op. 1141408461600	KES	Revenue	-	-
Kianjokoma Sub-District Hospital, Co-op. 1141408461601	KES	Revenue	-	246,573
Ishiara District Hospital Revenue, Co-op. 1141408211500	KES	Revenue	-	-
Ishiara District Hospital, co- op. 1141408211501	KES	Revenue	-	109,760
Runyenjes District Hospital NHIF Account, Co-op. 1141408462200	KES	NHIF	-	584
Runyenjes District Hospital Revenue, Co-op. 1141408462201	KES	Revenue	-	40,370
Karurumo Rural Health Facility Centre, KCB, 1125317558	KES	Revenue	-	-
MOH Embu West, Co-op. 01141134247300	KES	Revenue	-	-
MOH Embu North, Co-op. 01141134216500	KES	Revenue	-	-
MOH Embu East, Co-op. 01141134216400	KES	Revenue	-	-
MOH Embu Mbeere South, Co-op. 01141134216700	KES	Revenue	-	-
MOH Embu Mbeere North, Co-op. 01141134216800	KES	Revenue	-	-

EMBU COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.**

Embu County Health Department, Co-op. 01141408420500	KES	Revenue	-	23,647
Body Mass Index (BMI) Account, Co-op. 01141407087200	KES	Revenue	-	-
Embu County Health Fund, Co-op. 01253889880	KES	Revenue	-	13,416
Embu County Revenue, 1141408435600	KES	Revenue	-	793,665
Embu Level 5 Hospital Revenue, KCB, 1202479405	KES	Revenue	-	494,131
Embu Level 5 Hospital Revenue, CO-OP., 1141408204800	KES	Revenue	-	70,400
Embu Level 5 Hospital Mpesa Paybill Account, 585770	KES	Revenue	-	244,216
Total			307,579,184	392,486,224

Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held.

These balances do not include bank balances for self-reporting entities and revenue collection accounts as at reporting date.

14 B Cash in Hand

	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	145,006	122,463
Cash in hand – Held in Foreign Currency	-	-
Total	145,006	122,463

EMBU COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Notes to the Financial Statements (Continued)**

Cash in hand should also be analysed as follows:

	2021-2022	2020-2021
	Kshs	Kshs
Mbeere South sub-county	-	59,400
Mbeere North sub-county	94,360	-
Runyenjes sub-county	40,646	63,063
Manyatta sub-county	10,000	-
Total	145,006	122,463

[Cash count certificates available]

15. Outstanding imprests and advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	2,865,310	30,137,810
Salary Advance		
Clearance accounts		
Total	2,865,310	30,137,810

[Include a breakdown of the outstanding receivables above or as an annex to the notes if the list is longer than 1 page.]

Name of Officer or institution	Date imprest taken	Amount Taken	Amount Surrendered	Balance
Imprest			Kshs	Kshs
Daniel Munene Nyaga	27.06.2022	74,000	-	74,000
Loyford Murunja Jasper	20.01.2022	9,950	-	9,950
Carolyn Mwendu Ileri	25.10.2021	595,000	-	595,000
Bedan Munene M'tetu	27.06.2022	348,500	-	348,500
Alvin Muchangi Mercy	25.10.2021	256,700	-	256,700
Jackson Muteti Mwaniki	21.01.2022	15,000	-	15,000
Stephen Mwaniki	16.09.2021	30,000	-	30,000
Ephantus Kariuki Njue	06.12.2021	3,050	-	3,050
Joseph Kariuki Nyaga	06.12.2021	3,050	-	3,050
Joseph Ndwiga Kiura	03.02.2022	30,000	-	30,000
Caroline Njeri Ndwiga	06.06.2022	844,260	-	844,260
Dominic Gitonga Kariuki	03.03.2022	30,000	-	30,000
Lewis Munene Mwaniki	11.01.2022	118,000	-	118,000

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Rose Njoki Njagi	15.03.2022	477,800	-	477,800
Dominic Njeru Nyaga	13.01.2022	30,000	-	30,000
Grand Total		2,865,310	-	2,865,310

<i>Breakdown of Imprest and Salary Advance per Department</i>	2021-2022	2020-2021
<i>Imprest</i>	Kshs	Kshs
Office of the Governor and Deputy Governor	1,536,160	6,676,302
Health Services	1,027,450	1,210,200
Youth Empowerment and sports	30,000	13,875,160
Education, Science and Technology	256,700	1,888,750
Lands and Water	15,000	1,417,530
Finance and Planning	-	3,521,260
Agriculture	-	320,508
Gender, Culture and Children	-	256,800
ECRA		971,300
Grand Total	2,865,310	30,137,810

EMBU COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

16. Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Deposits	-	-
Retention Monies	2,482,976	412,789
Total	2,482,976	412,789

[Supplier retention monies]

17. Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	392,486,224	501,443,133
Cash in Hand	122,463	516,421
Accounts Receivables	30,137,810	19,700,702
Accounts Payables	(412,789)	(5,285,299)
Total	422,333,708	516,374,957

[The fund balances brought forward refers to the previous financial year's closing balances]

18. 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 FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash in Hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>Specify</i>)	-	-	-
Total	-	-	-

****** *(The adjusted balances are not carried down on the face of the financial statement. County Executive to provide disclosure on the adjusted amounts) (Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy. Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the County Executive).*

Notes to the Financial Statements (Continued)

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances As At 1 st July (A)	30,137,810	19,700,702
Imprest and Advances As At 30 th June (B)	(2,865,310)	(30,137,810)
(Increase)/ Decrease In Imprest and Advances (C=(B-A))	27,272,500	(10,437,108)

(Receivable as at 1st July for FY 2020/21 should be the same as receivable as at 30th June for FY 2021/22)

20. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	412,789	5,285,299
Deposits and Retention as at 30 th June (B)	(2,482,976)	(412,789)
Increase/ (Decrease) in Deposits and Retentions C= B-A	2,070,188	(4,872,510)

(Payables as at 1st July for FY 2020/21 should be the same as payable as at 30th June for FY 2021/22)

EMBU COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	226,155,293	52,679,977	64,412,071	214,423,199
Construction of Civil Works	550,231,411	395,724,310	263,674,777	682,280,944
Supply of Goods	357,806,235	32,117,301	82,310,368	307,613,168
Supply of Services	72,052,776	213,656,014	134,148,546	151,560,244
Total	1,206,245,715	694,177,602	(544,545,762)	1,355,877,555

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management	22,888,348	24,912,144	(22,888,348)	24,912,144
Middle management	-	-	-	-
Unionisable employees	477,531,492	519,754,996	(477,531,492)	519,754,996
Others	-	-	-	-
Total	500,419,840	544,667,140	(500,419,840)	544,667,140

Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
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)

4. External Assistance

	FY 2021-2022	FY 2020-2021
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	-	-

EMBU COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Other Important Disclosures (Continued)****a) External assistance relating to loans and grants**

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2021-2022	FY 2020-2021
		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c). Classes of providers of external assistance

Description	FY 2021-2022	FY 2020-2021
	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.)

Other Important Disclosures (Continued)

d. Non-monetary external assistance

Description	FY 2021-2022 Kshs	FY 2020-2021 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.

e. Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022 Kshs	FY 2020-2021 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.

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Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)

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	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

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

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.

5.1 Classification by Source

Description	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

Other Important Disclosures (Continued)**5.2 Classification of payments made by Third Parties by Nature of expenses**

Payments made by third parties	FY 2021-2022	FY 2020-2021
	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 sub classification will be adopted based on the appropriate county's operations

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.

EMBU COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)

Related party transactions

	2021- 2022	2020- 2021
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	117,120,000	117,120,000
<u>Transfers To Related Parties</u>		
Transfer to the County Assembly	613,862,000	635,757,626
Transfers to Other County Government Entities	275,872,607	651,918,493
Transfers to Development Projects	942,695,524	1,172,618,718
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	1,949,550,131	2,577,414,837
<u>Transfers From Related Parties</u>		
Transfers From The Exchequer	5,006,417,724	4,975,618,863
Transfers From MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	135,839,025
(DANIDA, WORLDBANK, KDSP, NARIGP)	-	494,359,576
Total Transfers From Related Parties	5,006,417,724	5,605,817,464

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.

EMBU COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Other Important Disclosures (Continued)**

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Embu County Covid-19 Fund	2020	Embu County	Department of Health
Emergency Fund	2020	Embu County	Office of The Governor
Embu County Executive Mortgage & Car Loan (Committee Members) Fund	2018	Embu County	Fund Administrator
Youth Fund	2018	Embu County	C.O Youth and Sports
School Bursary Fund	2017	Embu County	C.O Education
County Public Service Board	2013	Embu County	CEO/ PSB

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021-2022	2020-2021
			Kshs	Kshs
Exchequer Account, KCB, 1141517922	KES		9,870,671	-
E-Revenue Account, KCB, 1178028569	KES		-	-
Alcoholic Control Fund, CO-op. 1141408230700	KES		-	-
SCMOH - Kiritiri, Co-op. 01141408211201	KES		-	-
PHO - Runyenjes, Co-op. 01141408461801	KES		2	-
PHO - Mbeere South, Co-op. 01141408882401	KES		7	-
PHO - Mbeere North, Co-op. 01141569275001	KES		3	-

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PHO - Manyatta, Co-op. 01141408462001	KES		27	-
Mbeere District Hospital Revenue, Co-op. 1141569278800	KES		-	-
Mbeere District Hospital Revenue, Co-op. 1141569278801	KES		7,548	-
County Health Management Team, Co-op. 1141407087300	KES		422,371	-
Kianjokoma Sub-District Hospital, Co-op. 1141408461600	KES		-	-
Kianjokoma Sub-District Hospital, Co-op. 1141408461601	KES		76	-
Ishara District Hospital Revenue, Co-op. 1141408211500	KES		-	-
Ishara District Hospital, Co-op. 1141408211501	KES		8,420	-
Runyenjes District Hospital NHIF Account, Co-op. 1141408462200	KES		604	-
Runyenjes District Hospital Revenue, Co-op. 1141408462201	KES		6,370	-
Karurumo Rural Health Facility Centre, KCB - 1125317558	KES		-	-
MOH Embu West, Co-op. 01141134247300	KES		-	-
MOH Embu North, Co-op. 01141134216500	KES		-	-
MOH Embu East, Co-op. 01141134216400	KES		-	-
MOH Embu Mbeere South, Co-op. 01141134216700	KES		-	-
MOH Embu Mbeere North, Co-op. 01141134216800	KES		-	-
Embu County Health Department, Co-op. 01141408420500	KES		61,117	-
Embu County Health Fund, Co-op. 01253889880	KES		12,225	-
Embu County Revenue, Co-op. 1141408435600	KES		819,899	-
Embu Level 5 Hospital Revenue, KCB, 1202479405	KES		610,099	-

EMBU COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Embu Level 5 Hospital Revenue, Co-op., 1141408204800	KES		354,162	-
Embu Level 5 Hospital M-pesa Paybill Account, 585770	KES		-	-
Total			12,173,600	-

EMBU COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)

9. 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 year 2021/22 amounts relating to leased medical equipment was Kshs 153,297,872 (2020-2021 Kshs 132,021,277).

10. Contingent Liabilities

Contingent Liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court Case ... Against The Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising From Ppps	-	-
Total	-	

(Give details- Update ANNEX 8 Contingent liabilities register)

11. Covid- 19 Funds

Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Receipts From The National Government (Note 3)		
Other Donations For Covid-19 Received Directly (Note 2)		
Others (Specify)		
Total Receipts	-	-
Payments		
Purchase Of Covid 19 Materials- Masks, Sanitizers Etc		
Purchase Of Beds And ICU Units		
Subsidies To The Community		
Payment Of Hospital Bills		
Donations To Schools And Other Institutions		
Other Expenses (Specify)		
Total Payments	-	-
Balance In The Covid 19 Fund	-	-

7. 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 / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.1	Anomalies in fixed asset register and land inventory	The county is compiling all its assets in order to update the fixed asset register	Not resolved	Awaiting Senate report
2.2	Unsupported expenditure on research, studies, preparation, design and supervision	The supporting documents were provided to the auditor for audit review	Not resolved	Awaiting Senate report
2.3	Un-supported adjustments of expenditure	A journal entry was made to transfer civil works expenditure incurred through grant account	Not resolved	Awaiting Senate report
3.0	Unsupported pending bills	Supplier invoices and completion certificates as well as payroll covering the unpaid salaries was provided for audit review	Not resolved	Awaiting Senate report
4.0	Unsupported fuel, oil and lubricants expenditure	Supporting documents on fuel consumption provided to the auditor	Not resolved	Awaiting Senate report
5.0	Irregular wages paid through manual payroll	The auditor was explained that newly employed employees without personal numbers and top up allowances for security officers on secondment are the ones paid through manual payroll	Not resolved	Awaiting Senate report

EMBU COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



.....
CEC, County Treasury

Date

8. Annexes

Annex 1 – Analysis of Transfers From the CRF

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	845,665,221	1,281,310,941	1,281,310,941	1,306,937,160	4,715,224,263
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	4,768,500	4,768,500
World Bank – THUSCP	-	-	-	5,233,263	5,233,263
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	252,411,003	252,411,003
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Kenya Nutrition Support Grant	-	-	5,000,000	-	5,000,000
Agriculture Sector Development Support Project (ASDSP)	-	2,500,000	-	11,110,823	13,610,823
CA-Emergency Locust Response Projects (ELRP)	-	-	-	9,850,781	9,850,781
MSF-Federal Reserve Bank	-	319,090	-	-	319,090
Total	845,665,221	1,284,130,031	1,286,310,941	1,590,311,530	5,006,417,724

Note: The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.

EMBU COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
1.		01/07/2021	156,989,644	132,077,500	24,912,144	22,888,348	Payable
2.							
Sub-Total			156,989,644	132,077,500	24,912,144	22,888,348	
Middle Management							
3.	-	-	-	-	-	-	
4.							
Sub-Total					-	-	
Unionisable Employees							
5.		01/07/2021	3,275,356,483	2,755,601,487	519,754,996	477,531,492	Payable
6.							
Sub-Total			3,275,356,483	2,755,601,486	519,754,996	477,531,492	
Others (specify)							
7.	-	-	-	-	-	-	
8.							
Sub-Total	-	-	-	-	-	-	
Grand Total			3,432,346,127	2,887,678,987	544,667,140	500,419,840	

Annex 5 –Analysis Of imprests and Advances

(a) Government Imprest

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
Total		-	-	-

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</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	-	-	-
Total		-	-	-

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2021-2022
Land	3,788,759,530	-	-	-	3,788,759,530
Buildings And Structures	5,995,807,973	909,950,266	-	-	6,904,843,739
Transport Equipment	139,094,764	17,472,838	-	-	156,567,602
Office Equipment, Furniture And Fittings	104,848,559	3,792,178	-	-	108,640,737
ICT Equipment	176,765,969	3,064,424	-	-	180,744,893
Machinery And Equipment	331,754,154	5,317,819	-	-	337,071,973
Heritage And Cultural Assets	70,253,875	-	-	-	70,253,875
Biological Assets	-	-	-	-	-
Intangible Assets	638,326,826	3,098,000	-	-	641,424,826
Infrastructure Assets- Roads, Rails	-	-	-	-	-
Work In Progress	-	-	-	-	-
Total	11,245,611,650	942,695,524	-	-	12,188,307,175

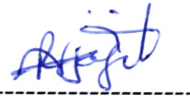
NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to note 17 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	-	-	-	613,862,000	613,862,000	613,862,000	-	Confirmed
2	NARIGP	-	-	-	252,411,003	252,411,003	252,411,003	-	Confirmed
3	KUSP	-	-	-	-	-	-	-	Confirmed
4	Emergency Locust	-	-	-	9,850,781	9,850,781	9,850,781	-	Confirmed
5	ASDSP II	-	2,500,000	-	11,110,823	13,610,823	13,610,823	-	Confirmed
6	Covid-19	-	-	-	-	-	-	-	Confirmed
	Total	-	2,500,000	-	887,234,607	889,734,607	889,734,607	-	

Director of Finance

County Executive

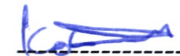


Director of Finance:

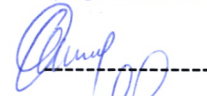
County Assembly




NARIGP



ELRP



ASDSP II



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

EMBU COUNTY EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

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						

**Consolidated Reports and Financial Statements
For the year ended June 30, 2022**

Annex: 9 Reporting of Climate Relevant Expenditures

Name of the Organization
 Telephone Number
 Email Address
 Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

Annex 10 Disaster Expenditure Reporting Template

Date:						
Entity:						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
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

EMBU COUNTY
EMBU COUNTY REVENUE FUND ACCOUNT
ACCOUNT NO. 1000171014
BANK RECONCILIATION STATEMENT
AT 30TH JUNE 2022

ANNEX 11

Balance as per Bank Certificate.....

Less:-

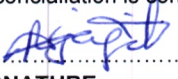
1. Payment in Cashbook not yet recorded in Bank Statements(Unpresented
2. Receipts in Bank Statement not yet recorded in Cash Book.....

Add:-

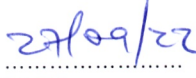
3. Payments in Bank Statement not yet recorded in Cash Book.....
4. Receipts in Cash Book not yet recorded in Bank Statement.....
5. **Bank Balance as per Cash Book.....**

Shs	Cts	Shs	Cts
		33,282,198.50	-
		135,542,706.00	-
			-
		109,088,077.60	-
		6,827,570.10	-


I certify that I have verified the Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

By: 
 SIGNATURE

H.A.U
 DESIGNATION


 DATE

1. PAYMENT IN CASH BOOK NOT YET IN BANK STATEMENT (UNPRESENTED CHEQUES)					2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK				
CHEQUE		PAYEE	AMOUNT		DETAILS	AMOUNT		Date Cleared	
Date	No.		Shs	Date Cleared		Shs			
6/30/2022	FT2218648	COB/EMB/001/69 (1) DD 30062022	3,599,417	7/5/2022					
6/30/2022	FT22186YV	COB/EMB/001/69 (4) DD 30062022	5,256,673	7/5/2022					
6/30/2022	FT22186B8	COB/EMB/001/69 (2) DD 30062022	7,511,406	7/5/2022					
6/30/2022	FT22187XV	COB/EMB/001/69(3) DD 30062022	4,594,109	7/6/2022					
6/30/2022	FT221872P	COB/EMB/001/69(5) DD 30062022	4,768,500	7/6/2022					
6/30/2022	FT22187B6	COB/EMB/001/69(6) DD 30062022	5,233,263	7/6/2022					
6/30/2022	FT22196N4	COB/EMB/001/69(7) DD 30062022	14,928,838	7/15/2022					
6/30/2022	FT221969B	COB/EMB/001/69(8) DD 30062022	89,650,500	7/15/2022					
Total			135,542,706		Total			-	
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK					4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT				
DETAILS			AMOUNT		DETAILS			AMOUNT	
			Shs	Date Cleared				Shs	Date Cleared
					30-Jun-22	FT22185H	TRFS Payments	104,579,338	4-Jul-22
					30-Jun-22	FT22187Q	Inward RTGS Payment	2,258,845	6-Jul-22
					30-Jun-22	FT22189ZH	TRFS Payments	861,696	8-Jul-22
					30-Jun-22	FT221943C	Inward RTGS Payment	1,388,199	13-Jul-22
					Total			109,088,078	

Prepared By: Aine Mwendu Sign:  Date: 27/09/22

Verified By: Damiano Muthoe Sign:  Date: 27/09/22

**EMBU COUNTY EXECUTIVE
ANALYSIS OF PENDING BILLS AS AT 30
JUNE 2022**

Annex 2

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS
CONSTRUCTION OF CIVIL WORKS										
1	AL Tawoon General suppliers & Construction Co Ltd	Repair and maintainance of Graders KBY932C& KBY 931C	885809/2020-2021	Infrastructure		1,173,274.00	29/06/2021	637,100.00	536,174.00	Complete
2	AL Tawoon General Suppliers & Construction Co Ltd	Maintenance of Mwalimu Njiru Kiruari Ceasar Road	NEG:914552/2021/2022	Infrastructure	Kyeni North	1,399,424.00	09/02/2022	-	1,399,424.00	Complete
3	AL Tawoon General Suppliers & Construction Co Ltd	Maintainance of Kevote -Nyange- Karue Road	939486/2021-2022	Infrastructure	Gaturi North	2,094,612.00	03/04/2022	-	2,094,612.00	Complete
4	AL Tawoon General Suppliers & Construction Co Ltd	Maintainance of Managia-Ndumari Road,Kwa Eisha-Gaturi Road,Senior Chief Road,Gitungu Road	874131/2021-2022	Infrastructure	Kagaari South	3,255,876.40	18/06/2021	-	3,255,876.40	Complete
5	AL Tawoon General Suppliers & Construction Co Ltd	Maintainance of Catholic Kanthamba,Kivoo Masister,Gachage -Tarmac Roads	885921/2020-2021	Infrastructure	Kagaari South	3,595,431.00	06/25/2021	-	3,595,431.00	Complete
6	AL Tawoon General Suppliers & Construction Co Ltd	Maintainance of Kavutiri -Gitongoro Road/Gatura Gituri Kianjuki Road	945602/2021-2022	Infrastructure	Gaturi North	4,497,320.00	04/05/2022	-	4,497,320.00	Complete
7	Almut Technologies Limited P.O Box 2502 Embu	Boda Boda Empowerment Programme-Kirimari -helmets and reflector vests	745	Trade and Tourism	Kirimari	999,800.00	31/03/2021	-	999,800.00	Complete
8	Bennmann Limited	Supply of pipes	100	Water and Irrigation	Evurore	3,990,000.00	2021/2022	-	3,990,000.00	Complete
9	Bright Diagonistics Ltd	Supply, installation and commissioning of edoscopy/ colonoscopy equipment		ELSH	Executive	14,994,142.60	26/02/2021	-	14,994,142.60	Ongoing
10	Construction of Karambari-Thura-Ntharawe bridge	Construction of Karambari-Thura-Ntharawe bridge		Infrastructure	Muminji	9,000,000.00	06/03/2021	-	9,000,000.00	Ongoing
11	Construction of Kariari drift	Construction of Kariari drift		Infrastructure	Mavuria	800,000.00	06/03/2021	-	800,000.00	Complete
12	Construction of Kithesu Ndundani bridge	Construction of Kithesu Ndundani bridge		Infrastructure	Makima	2,320,000.00	06/03/2021	-	2,320,000.00	Complete
13	Coolbreeze Engineering & Construction Ltd	Maintainance of Malikini -Kasoni and Ngandi-Mbonzuki-Muthyonzya roads	NEG: 914436/2021-2022	Infrastructure	Mwea	2,799,590.40	09/02/2022	-	2,799,590.40	Complete
14	Copycat Enterprises Ltd	Supply of neural operating microscope		ELSH	Executive	20,300,000.00	09/05/2019	-	20,300,000.00	Ongoing
15	County Waves Limited	maintenance of Makengi Nguire Gichagi road	NEG: 945606/2021-2022	Infrastructure	Gaturi north	1,996,360.00	05/04/2022	-	1,996,360.00	Complete
16	County Waves Limited	maintenance of Muchangori Kianyangi Muva road, maintenance of Kamugere Tigerpower road	NEG: 908111/2021-2022	Infrastructure	Gaturi north	2,998,600.00	18/01/2022	-	2,998,600.00	Complete
17	Countyzone gen supp	Construction Of Runyenjes Market Shed-Runyenjes Central	449	Trade and Tourism	Runyenjes Central	1,994,388.00	10/06/2019	-	1,994,388.00	Complete
18	D.M.N Civil Engineering Ltd	Maintenance Of Katwanyaga- Kavengele Road	NEG:874481/2020-2021	Infrastructure	Makima	1,991,627.20	21/06/2021	-	1,991,627.20	Complete
19	D.M.N Civil Engineering Ltd	Maintenance of Musingini ,Malikani,Kilia,Ngomolo Road	NEG:874547/2020-2021	Infrastructure	Mwea	2,996,326.40	21/06/2021	-	2,996,326.40	Complete
20	D.M.N. Civil Engineering Ltd	Opening and grading of Mwangaza Nyuyari road	914838/2021-2022	Infrastructure	Kiambere	1,996,986.40	31/05/2022	-	1,996,986.40	Complete
21	D.M.N. Civil Engineering Ltd	Construction of Ngarira Drift Phase 1	874291/2020-2021	Infrastructure	Mavuria	1,999,898.00	07/05/2021	-	1,999,898.00	Complete
22	Denmu Const.&Logistics	Maintainance of Kambevo Road	NEG:906818-2021/2021	Infrastructure	Nginda	2,494,824.00	08/12/2021	-	2,494,824.00	Complete
23	Diamond Spear General Suppliers	Supply and installation of workshop tools and machines		ELSH	Executive	2,466,000.00	26/02/2021	-	2,466,000.00	Complete
24	Dimutiz Investment Ltd	Supply of chicks	365	Agriculture	Kyeni south	998,200.00	31/05/2019	-	998,200.00	Complete
25	Dylix Co Ltd P.O Box 57 Embu	Roofing Of Jua Kali Site, Construction of bodaboda sheds,Installation of floodlights at kwa Mithano	746	Trade and Tourism	Kithimu	2,499,255.00	31/03/2021	-	2,499,255.00	Complete
26	Dylix Company Ltd	Construction of market Shed at Majimbo	609	Trade and Tourism	Mbeti North	2,990,011.36	31/05/2022	-	2,990,011.36	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS
27	Effective Quick Suppliers Ltd	Rehabilitation of Kibugu road (AGPO-Women)	914403-2021/2022	Infrastructure	Nginda	16,625,192.50	11/02/2022	14,178,935.20	2,446,257.30	Complete
28	Ekens Investment Limited	Construction of upper hill Nthueni drift	NEG: 914795/2021-2022	Infrastructure	Mwea	1,199,440.00	09/02/2022	-	1,199,440.00	Complete
29	Evload Contractors Ltd	Completion Of Kiambere Honey Processing Plant		Agriculture	Kiambere	1,999,700.80	30/06/2021	-	1,999,700.80	Complete
30	Evload Contractors Limited	Maintenance of tarmac to Kariavu Junction road	965035-2021/2022	Infrastructure	Kagaari South	1,973,044.00	09/05/2022	-	1,973,044.00	Complete
31	Evload Contractors Ltd	construction of Kilia Market Shed	NEG: 877123/2020-2021	Trade and Tourism	Mwea	1,998,250.80	31/05/2021	-	1,998,250.80	Complete
32	Expres Company Limited	Maintenance of Murova Njeruri road	907630-2021/2022	Infrastructure	Runyenjes Central	1,985,427.00	31/05/2022	-	1,985,427.00	Complete
33	Famous Installation Contractors Limited	Construction of Kindaruma, Mutuovare and Gitaru Mathingira, Kenda water supply system	52	Water and Irrigation	Kiambere	25,000,000.00	2018/2019	20,074,566.00	4,925,434.00	Complete
34	Fedy Construction Company Ltd	Maintenance of Slip Road connecting A9 at Isaac Hotel to Kibugu Road	936922/2021-2022	Infrastructure	Ruguru Ngandori	1,976,918.40	03/04/2022	-	1,976,918.40	Complete
35	Ferdane Investment	Construction of Kiringa water project	31	Water and Irrigation	Kagaari South	2,498,364.00	2019/2020	-	2,498,364.00	Complete
36	Gakono Electricals Ltd	Supply and installation of equipment and mechanical air conditioning for molecular lab		ELSH	Executive	10,999,538.00	09/05/2019	5,850,000.00	5,149,538.00	Ongoing
37	Joe Kathungu and Co Advocates	Land for access road	GATURI/ GITHIMU/12377	Lands	Kithimu	1,030,000.00	09/11/2021	-	1,030,000.00	Complete
38	Kibetu General Builders Limited	Land for access road	GATURI/ GITHIMU/12830	Lands	Kithimu	520,000.00	09/11/2021	-	520,000.00	Complete
39	Kibetu General Builders Limited	Land for access road	GATURI/ GITHIMU/2888	Lands	Kithimu	875,000.00	09/11/2021	-	875,000.00	Complete
40	Jahmuwiz Enterprises Limited	Land for access road	GATURI/ WERU/ 3728	Lands	Kithimu	620,000.00	09/11/2021	-	620,000.00	Complete
41	Genpelly Contractors Limited	Maintenance of Gitaraka Wango road	2082	Infrastructure	Mwea	1,094,228.00	02/07/2021	-	1,094,228.00	Complete
42	Genpelly Contractors Limited	Maintenance of Mbonziki, Musingini road, Malikini-Kisiani road	874578-2/2020-2021	Infrastructure	Mwea	2,199,592.00	05/07/2021	-	2,199,592.00	Complete
43	Hasbakari General Supplies	Construction Of Toilet At Mbonziki, Iria Itune-Mwea Ward	224	Trade and Tourism	Mwea	1,197,537.60	30/04/2017	-	1,197,537.60	Complete
44	Hasoco Limited	Maintenance of Mivutiri-Gatumbi road	914550-2021/2022	Infrastructure	Kyeni North	1,990,792.00	09/05/2022	-	1,990,792.00	Complete
45	Hiwco Ltd	Maintenance of Iveche Loop Road	NEG:907295/2020-2021	Infrastructure	Mbeti North	2,398,406.00	18/01/2022	-	2,398,406.00	Complete
46	Hussein Driving School	BCE Driving course	539	Trade and Tourism	Kirimari	592,000.00	15/03/2018	-	592,000.00	Complete
47	Installation of culverts in Evurore ward	Installation of culverts in Evurore ward		Infrastructure	Evurore	1,500,000.00	06/03/2021	-	1,500,000.00	Complete
48	Installation Of Street Lights At Rupingazi Kasarani	Installation Of Street Lights At Rupingazi Kasarani		Infrastructure	Mbeti North	3,598,791.00	09/05/2022	-	3,598,791.00	Complete
49	Jahmuwiz Enterprises Limited	Maintenance of Gitaungu road	874668-2020-2021	Infrastructure	Muminji	999,746.00	30/04/2021	-	999,746.00	Complete
50	Jahmuwiz enterprises Limited P.O Box 209 Ishiara	Construction Of Musingini Market Toilet-Makima	760	Trade and Tourism	Makima	346,793.60	31/03/2021	-	346,793.60	Complete
51	Jahmuwiz Enterprises Limited P.O Box 209 Ishiara	Construction Of Karii Market Shed -Mavuria	748	Trade and Tourism	Mavuria	999,769.20	20/02/2021	-	999,769.20	Complete
52	Jahmuwiz Enterprises Ltd	Renovation of Former County Treasurer's House	887301/2020-2021	Infrastructure	Kirimari	3,999,010.00	07/05/2021	-	3,999,010.00	Complete
53	Jamizan Enterprises Limited	Maintenance of Ngirimari kwa Thegetha road	805055/2019-2020	Infrastructure	Nginda	3,646,746.00	08/06/2020	-	3,646,746.00	Complete
54	Japeco Ltd	Maintenance of Njanga Munyi Karukungu Road	NEG:883841/2020-2021	Infrastructure	Mbeti North	3,588,776.70	23/05/2021	-	3,588,776.70	Complete
55	Jaytton enterprises ltd	Supply of refrigeration and equipemt to Embu level 5 hospital	NEG: 855367/2020-2021	ELSH		1,982,440.00	10/03/2021	-	1,982,440.00	Complete
56	Jonjamu General Contractors	Maintenance of Wacumbi-Kathigari, Kathangariri tea factory-Mugurumari TBC road	805427/2019-2020	Infrastructure	Nginda	2,990,932.00	06/03/2021	-	2,990,932.00	Complete
57	Joreso Contractors Ltd	Supply And Delivery Of Incubators And Generators	386	Agriculture	Kyeni south	1,175,000.00	14/06/2021	-	1,175,000.00	Complete
58	Jufex Auto Hardware Co ltd	Maintenance of kwa Muembu road	NEG: 935685-2021/2022	Infrastructure	Ruguru-Ngandori	986,493.00	17/02/2022	-	986,493.00	Complete
59	Jufex Auto Hardware Co Ltd	Installation Of 12M Floodlights At Muthige ,Gichegeni And Solar Floodlights At Thिंगи,Maciara And Ngorova	NEG:916057-2/2021-2022	Infrastructure	Kagaari North	1,993,540.80	09/02/2022	-	1,993,540.80	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	STANDING BALANCE	STATUS
60	Jufex Auto Hardware Co Ltd	Construction of Kathuso - Ndudani Bridge (Repair Drift)	914812/2021-2022	Infrastructure	Makima	2,316,972.40	11/02/2022	-	2,316,972.40	Complete
61	Jufex Auto Hardware Co Ltd	Maintenance of Kiambogo Road	NEG:936925-2021/2022	Infrastructure		2,872,005.72	13/05/2022	-	2,872,005.72	Complete
62	Jufex Auto Hardware Limited	Water distribution in 5 markets	96	Water and Irrigation	Kagaari North	997,000.00	2021/2022	-	997,000.00	Complete
63	Shepherd Building and Civil Works Limited	Land for Kathuriri Dispensary	KAGAARI/ KANJA/ 4069	Lands	Ruyenjes Central	3,800,000.00	09/11/2021	-	3,800,000.00	Complete
64	Kaki Tiles Limited	Maintenance of Nguthi road, Karie-Kathari road	873342-2020/2021	Infrastructure	Muminji	1,997,056.00	30/04/2021	-	1,997,056.00	Complete
65	Kaki Tiles Ltd	Maintenance of Rukungu-mwoundu road	873349-2020/2021	Infrastructure	Nthawa	1,993,344.00	06/07/2022	-	1,993,344.00	Complete
66	Kami Way Bridges and Engineering Ltd	Maintenace of Kimangaru road	876769/2020-2021	Infrastructure	mbeti north	3,887,102.00	18/06/2021	-	3,887,102.00	Complete
67	Kangaro Company Limited	Maintenance of gitaraka-Twenze road, Kwa Kanawe-Kaseveni road	914338/2021-2022	Infrastructure	Mwea	1,755,554.00	31/05/2022	-	1,755,554.00	Complete
68	Kangaro Company Ltd	Maintenance of Catholic Mugoya Road	NEG:947363-2021/2022	Infrastructure		1,492,003.60	05/04/2022	-	1,492,003.60	Complete
69	Kangaro Company Ltd	Maintainance of Jeremiah Nyaga -Gakwegori Road	914737-2021-2022	Infrastructure	Mbeti North	1,494,486.00	09/02/2022	-	1,494,486.00	Complete
70	Kangaro Company Ltd	Maintenance of Ngomi Road	934985-2021/2022	Infrastructure	kyeni South	1,986,946.00	17/02/2022	-	1,986,946.00	Complete
71	Kenric Investment Ltd	Maintenance of Karambari -Gitua And Mbarwari-Kandomba, Kivwe-Kivutiri Roads	NEG:972263/2021-2022	Infrastructure		1,597,900.00	30/05/2022	-	1,597,900.00	Complete
72	Kenric Investment Ltd	Construction of Market Shed at Nthingini-Mwea	947921-2021/2022	Trade and Tourism	Nthingini-Mwea	998,609.20	06/04/2022	-	998,609.20	Complete
73	Kenric Investment Ltd	Proposed Construction of Marigiti Market	912883-2-2021-2022	Trade and Tourism		9,333,022.00	23/02/2022	2,375,966.00	6,957,056.00	Complete
74	Kenya Animal Genetic Resources Centre	Payment for Purchase Of AI Supplies	125	Agriculture & Cooperative	Executive	500,000.00	20/06/2022	-	500,000.00	Complete
75	Kep Engineering Ltd	Maintainance of Kigangari Road,Coffee Factory Road,Ngomani Road	876802/2020-2021	Infrastructure	Runyenjes Central	4,695,111.60	18/06/2021	-	4,695,111.60	Complete
76	Kote Afrique	Upgrading of Bitumen Standards Of Mbiruri Road Off Mbiruri Catholic Church Phase 1	NEG:94126-2021/2022	Infrastructure	Runyenjes Central	16,625,192.50	21/03/2022	-	16,625,192.50	Ongoing
77	Jahmuwiz Enterprises Limited	Land for access road	KYENI/ KIGUMO/1268	Lands	Kyeni South	620,000.00	09/11/2021	-	620,000.00	Complete
78	Jahmuwiz Enterprises Limited	Land for access road	KYENI/ KIGUMO/6806	Lands	Kyeni South	520,000.00	09/11/2021	-	520,000.00	Complete
79	Jahmuwiz Enterprises Limited	Land for access road	KYENI/ MUFU/ 531	Lands	Kyeni North	770,000.00	09/11/2021	-	770,000.00	Complete
80	Jahmuwiz Enterprises Limited	Land for access road	KYENI/ MUFU/530	Lands	Kyeni	670,000.00	09/11/2021	-	670,000.00	Complete
81	Lanetta Services Limited P.O Box 33683 Nbi	Jua Kali Empowerment Programme-Kirimari dustcoat	744	Trade and Tourism	Kirimari	899,100.00	31/03/2021	-	899,100.00	Complete
82	Leadman Solutions Ltd	Supply, installation and commissioning of dental unit accessories		ELSH	Executive	2,494,875.80	26/02/2021	-	2,494,875.80	Complete
83	Lihills Company Ltd	Maintenance of Kwa Ishmael-Mavirari -Knthiga Road	NEG:907265/2021-2022	Infrastructure	Mbeti South	1,986,094.00	09/12/2021	-	1,986,094.00	Complete
84	M/s westomax investment ltd	Supply installation and commissioning 500KVA generator	EPGH/T/12/2018-2019	ELSH		9,465,200.00	04/06/2019	8,965,200.00	500,000.00	Complete
85	Macbook Holdings Ltd P.O Box 1779 Embu	Construction Of Mitumba Toilet-Runyenjes Central	757	Trade and Tourism	Runyenjes Central	498,800.00	20/02/2021	-	498,800.00	Complete
86	Mackbook Holdings	Suplly And Delivery Of 2no. Tricycle	388	Agriculture	Kithimu ward	998,400.00	31/05/2021	-	998,400.00	Complete
87	Mackbook Holdings Limited	Supply of 2 Tricycles	EBU/CNT/Q/48/2020-2021	Agriculture & Cooperative	Kithimu	898,400.00	31/05/2021	-	898,400.00	Complete
88	Maintenance Of Gwa Karobo Road	Maintenance Of Gwa Karobo Road		Infrastructure	Kithimu	#####	09/05/2022	-	2,994,874.00	Complete
89	Maintenance Of Gatumu Thanje Road	Maintenance Of Gatumu Thanje Road		Infrastructure	Infrastructure	2,980,561.00	09/05/2022	-	2,980,561.00	Complete
90	Maintenance Of Gwa Kandii Muthanjuki Road	Maintenance Of Gwa Kandii Muthanjuki Road		Infrastructure	Infrastructure	3,110,874.00	09/05/2022	-	3,110,874.00	Complete
91	Maintenance Of Gwa Kiangoma Wainara Road	Maintenance Of Gwa Kiangoma Wainara Road		Infrastructure	Infrastructure	2,687,955.00	09/05/2022	-	2,687,955.00	Complete
92	Maintenance Of Itabua Bishop Mbui Kathiaka Road	Maintenance Of Itabua Bishop Mbui Kathiaka Road		Infrastructure	Kagaari South	2,142,442.00	09/05/2022	-	2,142,442.00	Complete
93	Maintenance Of Kagumori Road	Maintenance Of Kagumori Road		Infrastructure	Nginda	2,998,405.00	09/05/2022	-	2,998,405.00	Complete
94	Maintenance Of Kathima Road	Maintenance Of Kathima Road		Gaturi South	Infrastructure	3,134,987.00	09/05/2022	-	3,134,987.00	Complete
95	Maintenance Of Kiawanja Access Roads	Maintenance Of Kiawanja Access Roads		Gaturi South	Infrastructure	2,400,500.00	09/05/2022	-	2,400,500.00	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS
96	Maintenance Of Kwa David Kiangoma Road	Maintenance Of Kwa David Kiangoma Road		Gatari South	Infrastructure	2,998,785.00	09/05/2022	-	2,998,785.00	Complete
97	Maintenance Of Kwa Jeseo Road	Maintenance Of Kwa Jeseo Road		Gatari South	Infrastructure	2,996,998.00	09/05/2022	-	2,996,998.00	Complete
98	Maintenance Of Kwa Macira Road	Maintenance Of Kwa Macira Road		Infrastructure	Infrastructure	2,817,987.00	09/05/2022	-	2,817,987.00	Complete
99	Maintenance Of Kwa Mwalimu Kwa Loise Road	Maintenance Of Kwa Mwalimu Kwa Loise Road		Gatari South	Infrastructure	3,431,560.00	09/05/2022	-	3,431,560.00	Complete
100	Maintenance Of Mukangu Access Road	Maintenance Of Mukangu Access Road		Infrastructure	Ruguru Ngandori	2,228,784.00	09/05/2022	-	2,228,784.00	Complete
101	Maintenance Of Mururiri - Kuui drift in Evurore	Maintenance Of Mururiri - Kuui drift in Evurore		Infrastructure	Evurore	1,384,193.00	06/03/2021	-	1,384,193.00	Complete
102	Maintenance Of Nembure Road	Maintenance Of Nembure Road		Gatari South	Infrastructure	2,998,569.00	09/05/2022	-	2,998,569.00	Complete
103	Maintenance Of Ngimari-Gicogo Road	Maintenance Of Ngimari-Gicogo Road		Infrastructure	Infrastructure	2,597,412.00	09/05/2022	-	2,597,412.00	Complete
104	Maintenance Of Njakairi Makumbiri Road	Maintenance Of Njakairi Makumbiri Road		Gatari South	Infrastructure	3,258,784.00	09/05/2022	-	3,258,784.00	Complete
105	Maintenance Of Njru Mbossa Kwa Kariuki Juma Road	Maintenance Of Njru Mbossa Kwa Kariuki Juma Road		Infrastructure	Kagaari South	2,054,995.00	09/05/2022	-	2,054,995.00	Complete
106	Maintenance Of Rugumu Road	Maintenance Of Rugumu Road		Infrastructure	Nginda	3,802,563.00	09/05/2022	-	3,802,563.00	Complete
107	Maintenance Of St. Teresa's Itengenge Road	Maintenance Of St. Teresa's Itengenge Road		Infrastructure	Kithimu	3,120,963.00	09/05/2022	-	3,120,963.00	Complete
108	Majco company limited	Maintenance of roads in Evurore ward	874218-2020/2021	Infrastructure	Evurore	3,995,620.00	06/03/2021	-	3,995,620.00	Complete
109	Maka Limited	Supply of pipes for water extension lines	105	Water and Irrigation	Kagaari South	2,900,000.00	2021/2022	-	2,900,000.00	Complete
110	Mastec Systems Ltd	Supply, Delivery And Installation Of Electric Cables At Kavutiri Coffee Mill	NEG:EBU/CNT/Q/150/2018-2	Infrastructure	Gatari North	249,900.00	27/03/2019	-	249,900.00	Complete
111	Medex e.A Technologies Ltd	Additional oxygen outlet for newborn unit and ward 10		EL5H	Executive	2,585,419.50	30/03/2020	-	2,585,419.50	Complete
112	Medionics Healthcare Ltd	Supply and installation of hematology analyzer equipment		EL5H	Executive	3,828,000.00	10/05/2019	-	3,828,000.00	Complete
113	Medionics Healthcare Ltd	Supply and installation of chemistry analyzer machine		EL5H	Executive	4,200,000.00	10/05/2019	-	4,200,000.00	Complete
114	Melly and Lilly General Contractors Ltd	Upgrading to bitumen standards of A9 Kathageri-Kigumo road Phase 1 (AGPO Women)	862965-2020/2021	Infrastructure		24,491,022.00	29/04/2021	19,423,040.00	5,067,982.00	Ongoing
115	Melly and Lilly General Contractors Ltd	Upgrading to bitumen standards of ishara - Karerema road Phase 1	862970-2020/2021	Infrastructure		24,471,641.30	29/04/2021	19,080,840.00	5,390,801.30	Ongoing
116	Midspan Utilities Company Ltd	Rehabilitation of Kamweli Borehole	NEG:883833/2020-2021	Infrastructure	Mwea	699,944.00	29/06/2021	-	699,944.00	Complete
117	Milknet Enterprises Limited	Construction of Kiritiri drift		Infrastructure	Mavuria	999,746.00	30/06/2022	-	999,746.00	Complete
118	Milknet Enterprises Limited	Maintenance of various roads in Mwea ward(Kilia-Malikiini-Musingini, PI-Kikumini-Gitaraka roads)	916403-2021/2022	Infrastructure	Mwea	4,430,968.00	09/05/2022	-	4,430,968.00	Complete
119	Muita Enterprises Limited	Maintenance of Kaseve-Masimba-Lulwa road, Wachoro Secondary - Karuku Market road	914789/2021-2022	Infrastructure	Mwea	2,183,311.00	31/05/2022	-	2,183,311.00	Complete
120	Muita Enterprises Ltd	Maintenance of Kiang'ombe road	934986-2021/2022	Infrastructure	Runyenjes Central	2,879,154.80	31/05/2022	-	2,879,154.80	Complete
121	Mukakisiri Young Invest Company Ltd	Proposed Construction of Juakali Sheds	NEG:882049/2020-2021	Trade and Tourism	Kirimari	2,999,829.60	24/06/2021	-	2,999,829.60	Complete
122	Mutahi Engineering Service Ltd	Construction of Karambari-Thura-Ntharawe bridge		Infrastructure	Muminji	8,567,869.97	04/05/2022	-	8,567,869.97	Ongoing
123	Mutahi Engineering Services Limited	Construction of Machang'awater supply project and Bondoni pipeline	51	Water and Irrigation	Kiambere	15,079,842.00	2018/2019	13,571,857.80	1,507,984.20	Complete
124	Mwaniki Electricals Ltd	Installation Of 4 Floodlights At Mufu Stage,Kivuria,Rukiriri And Kiaragana	NEG:930569/2021-2022	Infrastructure	Kyeni North	1,598,071.00	26/01/2022	-	1,598,071.00	Complete
125	Nasiroz General Suppliers	Supply of Vtc Equipment	234	Education Science & Technology	Executive	2,999,800.00	15/06/2022	-	2,999,800.00	Complete
126	Nasiroz General Suppliers	Enhancement of water supply		Land's & Water	Nihawa	3,000,000.00	02/11/2021	-	3,000,000.00	Complete
127	Ngava Contractors Ltd	Drilling, Rehabilitation and Equipping with solar panel pump at Mutuobare Giatugu - Borehole	NEG: 877174/2020-2021	Infrastructure	Kiambere	3,380,820.00	22/06/2022	-	3,380,820.00	Complete
128	Nilcoco Limited	Maintenance of Kasarani Rupingazi road	907264/2021-2022	Infrastructure	Mbeti North	1,986,987.00	31/05/2022	-	1,986,987.00	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS
129	Nilcoco Limited	Opening of roads in Nthawa	874181-2020/2021	Infrastructure	Nthwa	3,990,040.40	06/03/2021	-	3,990,040.40	Complete
130	Nilcoco Ltd	Maintenance/Widening Of Matangiri-Ithaara Road	NEG:884208/2020-2021	Infrastructure	Mbeti North	2,989,146.00	23/05/2021	-	2,989,146.00	Complete
131	Njeka Contractors	Installation of floodlights at Mbuvari, Rutune, Kagumori and Kamwove in Nginda ward		Infrastructure	Nginda	1,994,921.60	30/06/2022	-	1,994,921.60	Complete
132	Njeka Contractors & General Suppliers Ltd	Installation Of 2 Floodlights	NEG:916211/2021-2022	Trade and Tourism	Mbeti North	798,070.70	06/06/2022	-	798,070.70	Complete
133	Njeka Contractors & General Suppliers	Installation of FloodLight at Rupingazi, Kasarani	914305/2021-2022	Infrastructure	Mbeti North	1,194,120.24	18/01/2022	-	1,194,120.24	Complete
134	Njeka Contractors and General Supplies Ltd	Installation of solar panels	2540	Infrastructure	Kagaari North	1,574,000.00	26/01/2022	-	1,574,000.00	Complete
135	Njiru Building Contractor Ltd	Installation of culverts at Mathai girls road, at Kwa Sofia-Kamburu road, Kambora road	936912-2021/2022	Infrastructure	Nthawa	2,696,420.00	31/05/2022	-	2,696,420.00	Complete
136	Njiru Building Contractors Ltd	Nguthi EWASCO piped water	101	Water and Irrigation	Muminji	1,198,500.00	2019/2020	-	1,198,500.00	Complete
137	Njiru Building Contractors Ltd	Construction of sedimentation basin for Ngandori Nginda WSP	45	Water and Irrigation	Nginda	2,999,898.10	2019/2020	-	2,999,898.10	Complete
138	Njiru Building Contractors Ltd	Installation of Culverts and Drift, repair of ItiraKarimari road, repair of Thura Michegethio Drift, installation of Culverts and repair of Kiogora Drift.	804574-2019/2020	Infrastrature	Muminji ward	2,799,498.00	17/06/2020	-	2,799,498.00	Complete
139	Njiru Building Contractors Ltd	Renovations of garage shed and service bay at County headquarters	EBU/CNT/Q/790936/2019-20	Administration	Executive	2,994,103.80	17/03/2020	-	2,994,103.80	Ongoing
140	Njiru Building Contractors Ltd	Rehabilitation of Embu fire station	ECG/T/762041/2019-2020	Administration	Executive	15,100,010.00	10/01/2020	11,436,367.00	3,663,643.00	Complete
141	Njiwa Technologies Ltd	Supply and installation of mortuary cold room equipment		ELSH	Executive	2,497,828.00	26/02/2021	-	2,497,828.00	Complete
142	Njiwa Technologies Ltd	Upgrading of Bitumen standards of Mukuuri-Kanja road phase 2	NEG: 863495-2020/2021	Infrastructure		31,225,648.79	29/04/2021	19,253,303.60	11,972,345.19	Ongoing
143	Njiwa Technologies Ltd	Maintenance of various roads in Mavuria ward (Gikiiro road, Munyaka road, Kavingori-Kabuguri road)	916407-2021/2022	Infrastructure	Mavuria	4,788,538.00	31/05/2022	-	4,788,538.00	Complete
144	Njiwa Technologies Ltd	Upgrading to Bitumen standards of Mwea-Makutano roads	NEG: 9147375/2021-2022	Infrastructure		15,478,102.78	18/01/2022	-	15,478,102.78	Ongoing
145	Njiwa Technologies Ltd	Upgrading To Bitumen Standards Of Nthagaia-Mate Road Phase 3	NEG:914316-2021/2022	Infrastructure	Kagaari South	15,864,232.50	18/01/2022	-	15,864,232.50	Ongoing
146	Njiwa Technologies Ltd	Upgrading of Bitumen Standards Of Kathageri Kigumo Road Phase 2	NEG:914396-2020/2022	Infrastructure	kyeni South	16,864,300.40	18/01/2022	-	16,864,300.40	Ongoing
147	Njiwa Technologies Ltd	Upgrading to bitumen standards of Mukuuri-	914399-2021/2022	Infrastructure		38,379,723.46	11/02/2022	-	38,379,723.46	Ongoing
148	Njiwa technologies ltd	Purchase, delivery and Installation of water pipes	NEG: 811479-2020/2021	Water and Irrigation	MAKIMA	1,448,800.00	19/06/2020	-	1,448,800.00	Complete
149	Njiwa Technologies Ltd	Drilling and solar equipping of Kamaunju borehole	89	Water and Irrigation	Kiambere	3,499,997.00	2019/2020	-	3,499,997.00	Complete
150	Njiwa Technologies Ltd	Grading/ Maintenance of selected roads in Makima ward	936924-2021/2022	Infrastructure	Makima	1,994,852.00	31/05/2022	-	1,994,852.00	Complete
151	Njiwa Technologies Ltd	Opening/ Maintenance of roads phase 2 in Mavuria ward	946749-2021/2022	Infrastructure	Mavuria	1,996,940.00	31/05/2022	-	1,996,940.00	Complete
152	Njiwa Technologies Ltd P.O Box 489-1003 Wang'uru	Construction of Market Shed at Gikuuri-runyenjes	604	Trade and Tourism	Runyenjes Central	8,997,437.00	31/05/2022	-	8,997,437.00	Complete
153	Noranate Solution	Construction Of Mariari Market Boda Boda Shed-Kiambere	496	Trade and Tourism	Kiambere	249,667.00	10/06/2019	-	249,667.00	Complete
154	Wima Properties and Construction Limited	Land for Kwaduambogo dispensary	NTHAWA/ GITIBURI/ 687	Lands	Nthawa	2,000,000.00	09/11/2021	-	2,000,000.00	Complete
155	Nthuguni General Supplies Limited	Opening/ Maintenance of roads in Mavuria ward	914574/2021-2022	Infrastructure	Mavuria	1,996,940.00	31/05/2022	-	1,996,940.00	Complete
156	Nthuguni General Supplies Limited	Grading of roads in Mavuria ward	914733/2021-2022	Infrastructure	Mavuria	1,997,520.00	31/05/2022	-	1,997,520.00	Complete
157	Nyaribo General Contractors Ltd	Drilling and equipping with solar pump system of njigi village borehole	NEG: 878547/2020-2021	Infrastructure	Kiambere	3,388,012.00	18/01/2021	-	3,388,012.00	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS
158	Optical wave engineering limited	Purchase, delivery and Installation of water pipes	NEG: 883320/2021-2022	Water and Irrigation	Nthawa	1,499,880.00	25/06/2021	-	1,499,880.00	Complete
159	Optical Wave Engineering Limited P.O Box 274 Embu	Construction Of Muchonoke Market Sheds-Nthawa	755	Trade and Tourism	Nthawa	999,920.00	20/02/2021	-	999,920.00	Complete
160	Optical Wave Engineering Limited P.O Box 274 Embu	Construction Of RianduMarket Shed Phase II - Nthawa Market Toilet-Nthawa	756	Trade and Tourism	Nthawa	1,499,752.40	20/02/2021	-	1,499,752.40	Complete
161	Oriental Wise Autogarage Ltd	Propoposed Construction of market toilet at nthingini,mugui,kiriari and kathanjuri.	NEG:914700/2021-2022	Trade and Tourism		1,996,731.20	01/04/2022	-	1,996,731.20	Complete
162	Orientalwise Autogarage Limited P.O Box 52 Embu	Construction Of Market Toilets At Nthingini, Mugui, Kiriari And Kathanjuri	596	Trade and Tourism	Mwea	2,955,448.00	31/05/2022	-	2,955,448.00	Complete
163	Peanco LimitedD	Upgrading to bitumen standards of mukuuri-Kirimiri road Phase 1	862966-2020/2021	Infrastructure		23,421,813.75	29/04/2021	19,376,640.00	4,045,173.75	Ongoing
164	Pettem Investments Limited	Maintenance of Mutunduri Nickomaria School Road	NEG:939488/2021-2022	Infrastructure	Ruguru Ngandori	1,998,100.00	03/04/2022	-	1,998,100.00	Complete
165	Pilico Limited	Maintenance of Makimei road	907259/2021-2022	Infrastructure	Mbeti North	2,475,440.00	09/05/2022	-	2,475,440.00	Complete
166	Qlinx Supplies Ltd	Drilling of construction of Cianyi borehole	44	Lands & Water	Nthawa	3,587,656.05	02/11/2021	-	3,587,656.05	Complete
167	Qlinx Supplies Ltd	Rehabilitation of Kyeni Water Supply		Lands & Water	kyeni South	9,807,580.00	02/06/2020	-	9,807,580.00	Ongoing
168	Quatic Kenya co LTD	Proposed installation of 1 (one) flood light at Nyagari-kyeni		Infrastructure	Kyeni North	399,490.31	30/06/2022	-	399,490.31	Complete
169	Quatic Kenya co LTD	Proposed installation of 1 (one) flood light Muminji ward		Infrastructure	Muminji	499,128.27	30/06/2022	-	499,128.27	Complete
170	Quatic Kenya co LTD	Construction of market shed Muminji		Infrastructure	Muminji	499,995.00	30/06/2022	-	499,995.00	Complete
171	Quatic Kenya co LTD	Installation of 3 (three) flood lights at Ruguru-Ngandori		Infrastructure	Ruguru Ngandori	1,485,784.81	30/06/2022	-	1,485,784.81	Complete
172	Quatic Kenya co LTD	Installation of floodlights at Muthanthara,Ishiara,Kiogogo		Infrastructure	Evurore	1,595,953.47	30/06/2022	-	1,595,953.47	Complete
173	Quatic Kenya Ltd P.oBox 95 Ishiara	Installation of Floodlights at Kiriri -Mavuria Ward	751	Trade and Tourism	Mavuria	496,091.40	20/02/2021	-	496,091.40	Complete
174	Quatic Kenya Ltd P.oBox 95 Ishiara	Installation Of Floodlight At Marimari Shopping Centre -Kiambere	758	Trade and Tourism	Kiambere	496,688.80	20/02/2021	-	496,688.80	Complete
175	Queens Haven Limited P.O Box 106 Ishiara	Construction Of Boda Boda Shed At Makima Market-Makima	759	Trade and Tourism	Makima	249,086.80	20/02/2021	-	249,086.80	Complete
176	Ramex Limited	Supply of pipes for water distribution	99	Water and Irrigation	Muminji	2,950,000.00	2021/2022	-	2,950,000.00	Complete
177	Reenmax Consulting and Market Research	Consultancy Services on E arly Childhood Development Survey	NEG:936301-2021/2022	Education Science & Technology	Makima	1,396,000.00	24/02/2022	-	1,396,000.00	Complete
178	Reenmax Consulting and Market Research Ltd	Maintenance of Kyeni Central road	970658 -2021/2022	Infrastructure	Kyeni South	1,998,312.00	31/05/2022	-	1,998,312.00	Complete
179	Remroy Enterprises Limited	Maintenance of Ithaara - Yayeri road	886269/2020-2021	Infrastructure	Evurore	3,997,708.00	06/03/2021	-	3,997,708.00	Complete
180	Remroy Enterprise Ltd	Maintenance of Minandari Njagairi Road	NEG:907280/2021-2022	Infrastructure	Gaturi South	1,997,288.00	08/12/2021	-	1,997,288.00	Complete
181	Remroy Enterprises Limited	Supply of pipes for water extension lines	NEG:952438-2021/2022	Water and Irrigation		2,904,500.00	2021/2022	-	2,904,500.00	Complete
182	Remroy Enterprises Ltd	Maintainnce of Mwanake Road.	NEG:908083202/2022	Infrastructure	Nginda	2,497,294.00	18/01/2022	-	2,497,294.00	Complete
183	Reshroy Investment Ltd	Maintenance of Gicovi Councillior Road	NEG:936920-2021/2022	Infrastructure	Ruguru Ngandori	498,800.00	04/03/2022	-	498,800.00	Complete
184	Reshroy Investment Ltd	Maintenance of Gicugu Road	NEG:906761/2021/2022	Infrastructure	Ruguru Ngandori	1,498,024.00	19/01/2022	-	1,498,024.00	Complete
185	Royflex Contractors Ltd	Maintenance of St Kizito Kinyaga Primary Sch Road	NEG:914878/2021/2022	Infrastructure	Kiambere	1,298,388.00	09/02/2022	-	1,298,388.00	Complete
186	Royflex Contractors Ltd	Maintenance of various roads in Muminji ward (Gangara-Ndutori-Itiira roads)	916370-2021/2022	Infrastructure	Muminji	4,798,108.00	31/05/2022	-	4,798,108.00	Complete
187	Sheck Davies Ltd	Supply, installation and commissioning of online ups for microwave		EL5H	Executive	3,990,400.00	09/10/2018	3,410,400.00	580,000.00	Complete
188	Sheck Davies Ltd	Maintenance of Mwanzo market - Mwea market road		Infrastrature	Mwea	996,922.55	17/03/2022	-	996,922.55	Ongoing
189	SheckDavies Limited	Construction of Ndamunge water project	928335/2021-2022	Water and Irrigation	Kagaari North	7,490,472.60	2021/2022	-	7,490,472.60	Complete

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190	Sheckdavies Ltd	Proposed Augmentation And Rehabilitation of Water Storage Tanks -Nginda ward	NEG: 883331-2021/2022	Water and Irrigation		3,339,234.00	08/07/2021	-	3,339,234.00	Complete
191	Sheckdavies Ltd	Grading/Maintenance of roads Phase 2 in Mavuria ward	916750-2021/2022	Infrastructure	Mavuria	1,986,848.00	09/05/2022	-	1,986,848.00	Complete
192	Sheckdavies Ltd	Maintenance of Ndamunge director road, Irangi Utukuvi road	936910-2021/2022	Infrastructure	Kagaari North	1,993,077.20	31/05/2022	-	1,993,077.20	Complete
193	Skylight Kenya Limited	box culvert of mathanjuki nyaga m`Kuma	EBU/CNT/Q/203/2018-2019	Infrastructure		3,997,248.23	21/05/2019	-	3,997,248.23	Complete
194	Skylight Kenya Ltd	Proposed playground Levelling and Goal Posts at Iveche Primary School	794203/2019-2020	Youth Empowerment and Sports		496,799.00	15/04/2020	-	496,799.00	Complete
195	Skylow Company Ltd	Opening/Maintenance Of Roads In Kiambere Ward	NEG:914735/2021-2022	Infrastructure	Kiambere	2,086,057.00	10/02/2022	-	2,086,057.00	Complete
196	Slopes & Peak Ltd	Supply of cupping lab Equip.-Kavutiri	362	Agriculture	Kagaari North	1,432,484.00	09/11/2019	-	1,432,484.00	Complete
197	Small wood Enterprises Limited	maintenance of itabua nduva loop road	NEG: 907296/2021-2022	Infrastructure		1,186,390.00	08/12/2021	-	1,186,390.00	Complete
198	Space Geo Enterprises Ltd	Rehabilitation of Electric Power of Gacabari borehole	NEG:811442-2020/2021	Infrastructure	Kiambere	1,793,992.00	19/06/2020	-	1,793,992.00	Complete
199	Space Geo Enterprises Ltd	Drilling of a borehole and installation of a solar powered pump system with a raised 10,000 liters storage tank at Ntharawe, Kiambere		Infrastructure	Kiambere	2,992,452.00	30/06/2022	-	2,992,452.00	Complete
200	Space Geo Enterprises Ltd	Drilling of a borehole and installation of a solar powered pump system with a raised 10,000 liters storage tank at Mariari, Kiambere		Infrastructure	Kiambere	3,224,452.00	30/06/2022	-	3,224,452.00	Complete
201	Sparkron Networks Ltd	drainage system for ngambari-ntharawe and catholic issaco roads	874147-2/2020-2021	Infrastructure		299,976.00	02/06/2022	-	299,976.00	Complete
202	Starena Enterprises	construction of Bodaboda Shed at Ngunyunyu and ngarwer	882059/2020-2021	Trade and Tourism		398,645.60	22/06/2021	-	398,645.60	Complete
203	Starena Enterprises	Construction of Market Shed at Kamumu Market	877167/2020-2021	Trade and Tourism		998,022.24	10/06/2021	-	998,022.24	Complete
204	Starcken Suppliers And Contractors Ltd P.O Box 778 Embu	Construction of Information Centre and Toilet at Irangi KFS Gate	597	Trade and Tourism	Executive	2,955,448.00	31/05/2022	-	2,955,448.00	Complete
205	Staweja Company Ltd	Maintenace of Kairuri bank road	873810/2020-2021	Infrastructure	Ruguru Ngandori	998,122.00	31/05/2021	-	998,122.00	Complete
206	Staweja Company Ltd	construction of industrial shed at Newsite	914738/2021-2022	Trade and Tourism		1,986,268.00	04/01/2022	-	1,986,268.00	Complete
207	Strut Investments	Maintenance of Kathangariri Kyeni road, Maintenance of Gatema Njigi road	885912-2/2020-2021	Infrastructure	Nginda	1,999,039.00	30/04/2021	-	1,999,039.00	Complete
208	Sunnco Engineering and Contractors Ltd	Upgrading to Bitumen Standards of Kivwe-Karingari Road Phase II (AGPO-PWD)	914386-2/2020-2021	Infrastructure	Gaturi South	27,583,075.80	11/02/2022	22,598,312.35	4,984,763.45	Ongoing
209	Tili Heights limited	Maintenance of Itiira - Kathutheri road	874677-2020/2021	Infrastructure	Muminji	997,136.00	06/03/2021	-	997,136.00	Complete
210	Tili Heights limited	Maintenance of Kivwe Gwagukenga road, Kivwe - Miruriri road	874676-2020/2021	Infrastructure	Muminji	1,493,210.00	30/04/2021	-	1,493,210.00	Complete
211	Tili Heights Limited P.O Box 2229 Embu	Completion Of Kiritiri Market-Mavuria	747	Trade and Tourism	Mavuria	1,999,318.00	20/02/2021	-	1,999,318.00	Complete
212	Tolerance Contractors Limited	Maintenance of Gakambura road	884271-2020/2021	Infrastructure	Ruguru Ngandori	1,993,228.00	30/04/2021	-	1,993,228.00	Complete
213	Truco Enterprises Ltd	Upgrading to bitumen standards of A9 Mufu - Market road phase 1	862964-2020/2021	Infrastructure		23,279,164.20	29/04/2021	20,142,704.00	3,136,460.20	Ongoing
214	Truco Enterprises Ltd	Upgrading to Bitumen standards of Ishiara town roads phase 2	NEG: 914382/2021-2022	Infrastructure		17,363,739.30	18/01/2022	-	17,363,739.30	Ongoing
215	Truco Enterprises Ltd	Upgrading to Bitumen standards of Runyenjes-Kigaa road phase 3	NEG: 914322-2/2021-2022	Infrastructure		15,646,645.50	02/01/2022	-	15,646,645.50	Ongoing
216	Vivi Enterprises Ltd	Maintenance of Gangara-Rukuriri road	914562/2021-2022	Infrastructure	Muminji	499,032.00	31/05/2022	-	499,032.00	Complete
217	Wakeh Holdings Limited	Maintenance of Ndwiga-Gutoya road	884267/2020-2021	Infrastructure	Ruguru Ngandori	3,471,323.00	30/04/2021	-	3,471,323.00	Complete
218	Wakeh Holdings Ltd P.o Box 303-60100	Rehabilitation of mutuobare market shed-kiambere	613	Trade and Tourism	Kiambere	1,492,514.00	31/05/2021	-	1,492,514.00	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS
219	Wanczer Contractors Ltd	Repair of Getwa Borehole	NEG:874681/2020/2021	Infrastructure	Muminji	499,844.00	29/06/2021	-	499,844.00	Complete
220	Wanczer Contractors Ltd	Electrification Of Kithimu/Ndatu Markets-Kithimu	483	Trade and Tourism	Kithimu	292,389.60	10/06/2019	-	292,389.60	Complete
221	Wangalex Ventures Limited	Extension of EWASCO water line	97	Water and Irrigation	Mavuria	399,886.06	2019/2020	-	399,886.06	Complete
222	WestomaxInvestments Ltd	Supply and delivery of Electrical Equipment at ELSH	NEG:807987-2019/2020	ELSH	ELSH	412,400.00	06/05/2021	-	412,400.00	Complete
223	Westomaxx Investment Ltd	Supply, Installation And Commissioning Of 500 KVA Generator at Embu Level 5 Hospital	EPGH/T/12/2018-2019	ELSH		946,520.00	02/06/2019	-	946,520.00	Complete
224	Winston Ventures	Supply and delivery of P.A system for Youth Groups	914706/2021-2022	Trade and Tourism	Kirimari	1,499,000.00	04/01/2022	-	1,499,000.00	Complete
225	Winston Ventures Ltd P.O Box 2391 Embu	Construction Of KRA Boda Boda Sheds-Kirimari	750	Trade and Tourism	Kirimari	600,100.00	31/03/2021	-	600,100.00	Complete
226	World Marketing Limited P.O Box 2704 Embu	Construction Of Liberty Mama Mboga Sheds-Kirimari	749	Trade and Tourism	Kirimari	499,786.00	31/03/2021	-	499,786.00	Complete
227	World Marketing Limited P.O Box 2704 Embu	Construction Of Kangaru Junction Boda Boda Sheds-Kirimari	753	Trade and Tourism	Kirimari	699,468.40	31/03/2021	-	699,468.40	Complete
228	Wyckmer Agencies Ltd	Maintainance of Mivukori Road	NEG:936926/2021/2022	Infrastructure	Kithimu	2,496,088.00	13/05/2022	-	2,496,088.00	Complete
229	Wyckmer Agencies Ltd	Maintenance of Kathuniri Primary forest Roads	NEG:936930-2021/2022	Infrastructure	Nginda	2,697,000.00	13/05/2022	-	2,697,000.00	Complete
			SUB-TOTAL			885,356,175.46		200,375,231.95	684,980,943.51	
CONSTRUCTION OF BUILDINGS										
1	Brickston Engineering Co. Ltd	Renovation works	972923/2021/2022	Health	Executive	494,127.50	31/05/2022	-	494,127.50	Complete
2	Brivi Enterprises Ltd	Renovation works	EBU/CNT/Q/263439/2015-2016	Health	Executive	579,500.00	31/01/2016	-	579,500.00	Complete
3	County wave	Renovation of an existing classroom at Ugweri ECDE centre	NEG: 882692/2020-2021	Education Science and Technology		794,844.00	17/06/2021	-	794,844.00	Complete
4	Dylix Company Ltd	Isolation ward - Kiritiri	EBU/CNT/Q/24/2020-21	Health	Executive	4,539,218.40	30/04/2021	-	4,539,218.40	Complete
5	Dylix Company Ltd	Isolation ward - Karurumo	EBU/CNT/Q/35/2019-2020	Health	Executive	3,480,197.20	31/05/2020	-	3,480,197.20	Complete
6	Dylix Company Ltd	Isolation ward - Ishiara	EBU/CNT/Q/38/2019-2020	Health	Executive	1,776,221.00	31/05/2020	-	1,776,221.00	Complete
7	Dylix Company Ltd	Renovation works	972925/2021/2022	Health	Executive	495,142.50	31/05/2022	-	495,142.50	Complete
8	Embumos Ventures	Renovation of Jiambere Offices and Hall	20	Gender, Culture & Children	Kiambere	816,010.30	28/02/2017	-	816,010.30	Complete
9	Enserve Holdings Ltd	Construction of the Governor's official residence	NEG:838814/2020-2021/2021-2022	Infrastructure	Executive	49,703,438.72	15/02/2021	27,211,322.00	22,492,116.72	Complete
10	Evload Contractors Ltd	Construction of Kathuriri tea buying centre	289	Agriculture	Runyenjes central	1,500,000.00	26/04/2022	-	1,500,000.00	Complete
11	Flipwanlit Limited	Construction of classroom at kambungu ECDE centre	NEG: 876878/2020-2021	Education Science and Technology		1,199,233.60	08/06/2021	-	1,199,233.60	Complete
12	Gakono Electrical Services	Clean air system and mechanical air conditioning in molecular laboratory at ELSH	ELSH/T/02/2018-2019	ELSH	Executive	10,999,537.60	15/10/2018	5,895,000.00	5,104,537.60	Ongoing
13	Gatumo works Ltd	Renovation works	880677/2020/2021	Health	Executive	998,956.04	30/09/2020	-	998,956.04	Complete
14	Great Women General Investment Ltd	Renovation of the Cultural Centre	1072203	Gender, Culture & Children	Kirimari	491,363.00	03/06/2015	-	491,363.00	Complete
15	Harads Consultants Ltd	Construction of a Computer Lab at Kithimu VCT Centre	NEG:808153/2019-2020	Education Science and Technology		159,921.50	17/06/2020	-	159,921.50	Complete
16	Harads Consultants Ltd	Construction of a classroom at Kamukunga ECDE Centre	873800	Education Science and Technology		1,199,892.00	08/06/2021	-	1,199,892.00	Complete
17	Jahmuwiz enterprises ltd	Construction of a classroom at karigiri ECDE centre	NEG: 807599/2019-2020	Education Science and Technology		1,199,822.80	28/05/2020	-	1,199,822.80	Complete
18	Jimmex Co Ltd	Proposed Construction of Bio Pit Latrine (Toilet) at Ugweri Dispensary	NEG: 936080&936082-2/2021-2022	Health	Executive	499,797.60	14/02/2022	-	499,797.60	Complete
19	Jufex Auto Hardware Co. Ltd	Isolation ward - Runyenjes	EBU/CNT/Q/036/2019-20	Health	Executive	3,908,718.60	30/04/2021	-	3,908,718.60	Complete
20	Jufex Auto Hardware Co. Ltd	Isolation ward - Kairuri	EBU/CNT/Q/037/2019-2020	Health	Executive	2,853,669.60	30/04/2021	-	2,853,669.60	Complete
21	Jufex Auto Hardware Co. Ltd	Isolation ward - Kianjokoma	EBU/CNT/Q/09/2020-2021	Health	Executive	2,881,231.20	30/04/2021	-	2,881,231.20	Complete
22	Jufex Auto Hardware Co. Ltd	Isolation ward - Gategi	EBU/CNT/Q/23/2020-2021	Health	Executive	1,581,010.40	30/04/2021	-	1,581,010.40	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS
23	Jufex Auto Hardware Ltd	Proposed Completion of Theatre at Kianjokoma Hospital	NEG:779851/2019-2020	Health	Executive	6,483,611.20	01/04/2020	-	6,483,611.20	Ongoing
1	Jufex Autohardware Company Ltd	Construction of MCH ablution block and renovation of C.C record Office		ELSH	Executive	2,466,583.40	15/04/2020	-	2,466,583.40	Complete
2	Kenric Investment Ltd	Supply of X-ray lead door to ELSH	NEG:808343-2019/2020	ELSH	Executive	985,420.00	10/06/2020	-	985,420.00	Complete
3	Koileri General Contractors	Completion of Gategi Community Hall	19	Gender, Culture & Children	Mwea	874,594.00	02/06/2016	-	874,594.00	Complete
4	Laneta Services Ltd	Renovation works	1005984/2021/2022	Health	Executive	998,908.48	31/05/2022	-	998,908.48	Complete
5	Maartstos Enterprises Ltd	Renovation works	1008574/2021/2022	Health	Executive	1,899,732.00	31/05/2022	-	1,899,732.00	Complete
6	Milikiro Compliance Enterprises	Proposed Construction of Kerie Market Toilet supply and commissioning of single cranks patients bed	NEG:EBU/CNT/Q/46/2020/2021	Health	Executive	499,774.00	28/05/2021	-	499,774.00	Complete
7	Moky Ami Ltd		935549-2/2021-2022	Health	Executive	495,000.00	22/02/2022	-	495,000.00	Complete
8	Njeka Contractors and General Limited PO BOX 2601	Construction of a workshop at Irangi Vtc Centre	201	Education Science and Technology	Kagaari North	998,081.40	27/01/2022	-	998,081.40	Complete
9	Njiru Building Contractors Ltd	Proposed Kithimu Staff Houses -External Works	NEG:EBU/CNT/Q/45/2017-2018	Health	Executive	2,498,680.37	26/02/2018	-	2,498,680.37	Complete
10	Njiru Building Contractors Ltd	Fitting out works and curtains in doctors' flat		ELSH	Executive	497,500.00	07/05/2021	-	497,500.00	Complete
11	Njiru Building Contractors Ltd	Construction of Badea Kitchen	ELSH/Q/016/2020/2021	ELSH	Executive	4,995,273.20	07/05/2021	3,463,656.20	1,531,617.00	Ongoing
12	Njiru Building Contractors Ltd	Cabro blocks paving at ELSH isolation ward, plant house, badea ward block A and mortuary area; proposed renovation and alteration of staff houses and fencing	EPGH/T/11/2020/2021	ELSH	Executive	14,058,394.00	07/01/2021	11,620,359.00	2,438,035.00	Complete
13	Njiru Building Contractors Ltd	Completion od doctors' flats external works	RPGH/T/03/2018-2019	ELSH	Executive	8,877,627.30	14/01/2019	8,377,627.30	500,000.00	Complete
14	Njiru Building contractors Ltd	Construction of biogas digester at Ishiara Level 4 Hospital Phase 2	NEG:836597/2020-2021	Health	Executive	14,532,925.00	08/01/2021	5,539,325.00	8,993,600.00	Ongoing
15	Njiru Building contractors Ltd	Completion of Gategi Health Center Phase 2	NEG: 784825/2019-2020	Health	Executive	6,383,166.80	15/04/2020	-	6,383,166.80	Complete
16	Njiru Building contractors Ltd	Completion of Theatre at Kiritiri Hospital	NEG: 779287/2019-2020	Health	Executive	7,965,824.00	15/04/2020	-	7,965,824.00	Ongoing
17	Njiru Building contractors Ltd	Construction of toilet block at Kisioni dispensary		Health	Executive	995,500.00	15/04/2020	-	995,500.00	Complete
18	Njiru Building contractors Ltd	Construction of Rukuriri dispensary	NEG: 842482/2021-2022	Health	Executive	1,995,791.60	14/04/2022	-	1,995,791.60	Ongoing
19	Njiru Building Contractors Ltd	Proposed Renovation of Ward 9 at Embu Level 5 Hospital	787/420-2019-2020	ELSH	Executive	2,498,047.82	25/06/2020	-	2,498,047.82	Complete
20	Njiwa Technologies Ltd	Completion of Badea ward block B at ELSH	EPGH/T/08/2018-2019-2019/2020-2020/2021	ELSH	Executive	148,219,569.00	15/05/2019	129,903,595.00	18,315,974.00	Complete
21	Njiwa Technologies Ltd	Construction of oxygen plant house	EPGH/T/11/2018-2019	ELSH	Executive	22,998,276.00	12/06/2019	22,378,717.00	619,559.00	Complete
22	Njiwa Technologies Ltd	Completion of male ward at Makima Health Center Phase 2	77943/2019-2020	Health	Executive	5,998,186.00	15/04/2020	-	5,998,186.00	Complete
23	Njiwa Technologies Ltd	Completion of Karaba Health Center Phase 2		Health	Executive	3,990,400.00	15/04/2020	-	3,990,400.00	Complete
24	Njiwa Technologies Ltd	Completion of maternity at Machang'a health centre	EBU/CDH/Q/82/2017-2018	Health	Executive	1,992,782.00	15/04/2020	-	1,992,782.00	Complete
25	Njiwa Technologies Ltd	Rondisho	914965/2021/2022	Health	Executive	19,917,771.30	31/03/2022	14,000,000.30	5,917,771.00	Complete
26	Njiwa Technologies Ltd	Proposed alterations, additions, refurbishment and construction of 2nd floor County offices in Town Hall phase 1	CGE/T/010/2020-2021	PSA & D	Executive	19,995,720.00	23/10/2020	17,595,704.00	2,400,016.00	Complete
27	Njiwa Technologies Ltd	Construction of Kathanjuri toilet	136	Gender, Culture & Children	Kyeni South	500,000.00	04/06/2021	-	500,000.00	Complete
28	Noranate Solutions Ltd	Renovation works	1008272/2021/2022	Health	Executive	1,995,680.24	31/05/2022	-	1,995,680.24	Complete
29	Reshroy Investment Ltd	Construction of toilet at cemetery at karingari	NEG:885049-2020/2021	Gender, Culture & Children	Gaturi south	499,507.20	28/06/2021	-	499,507.20	Complete
30	Rollwheel enterprise limited	Refurbishment of CEC gender offices and equipping of the offices	NEG: 933575/2021-2022	Gender, Culture & Children	-	1,599,454.00	10/02/2022	-	1,599,454.00	Complete
31	Sheck Davies Ltd	Proposed Alterations Of HDU Unit At Embu Level 5 Hospital	NEG:ELSH/Q/2021/2022	ELSH	Executive	1,999,550.00	14/01/2022	-	1,999,550.00	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS
32	Sheck Davies Ltd	Supply, delivery, Installation and commissioning of 20kg washing mashines at Siakago, Ishiara and Kianjokoma Sub-county hospitals		Health	Executive	7,198,250.00	12/11/2020	-	7,198,250.00	Complete
33	Sheck Davies Ltd	Completion of Mortuary (Waiting Bay, Entrance Parking and Toilet) at Kiritiri	934040/2021-2022	Health	Executive	3,497,829.20	09/02/2022	-	3,497,829.20	Complete
34	Sheck Davies Ltd	Construction of Social Hall at Runyenjes	885047/2020-2021	Gender, Culture & Children	Runyenjes Central	3,994,784.40	04/06/2021	-	3,994,784.40	Ongoing
35	Sheck Davies Ltd	Construction of Mufu social Hall office ceiling and electrical works	NEG: 949051/2021-2022	Gender, Culture & Children	-	997,460.00	14/04/2022	-	997,460.00	Complete
36	SheckDavies Limited	Construction of Gikuuri Social Hall	156	Gender, Culture & Children	Kyeni North	3,497,040.00	10/02/2022	-	3,497,040.00	Ongoing
37	Sheckdavies Ltd	Renovations and alterations of the County Headquarters block, finishes to additional offices at 2nd floor; Administartion block, Lift and procurement block phase 2	EBU/CNT/T/931596/2021-2022	PSA & D	Executive	24,994,902.80	07/02/2022	4,140,098.00	20,854,804.80	Complete
38	Shepard Building and Civil Works Limited	Construction of a classroom at Kathuriri ECDE Centre	205	Education Science and Technology	Runyenjes Central	1,197,545.00	29/06/2021	-	1,197,545.00	Complete
39	Sherimu Enterprises	Completion of Kiangungi Dispensary -External Works	EBU/CDH/Q/56/2017/2018	Health	Executive	2,095,825.00	15/06/2018	-	2,095,825.00	Complete
40	Sherimu enterprises ltd	Renovation , alteration and fencing of staff house for intern docor in isolation ward 5 and 11 at embu level 5	EL5/Q/008/2021/2022	EL5H	Executive	1,994,898.40	14/01/2022	-	1,994,898.40	Complete
41	Smartkami Logistics Agencies Ltd	Renovation works	785409/2019/2020	Health	Executive	4,988,810.80	30/11/2019	-	4,988,810.80	Complete
42	Tritech International Ltd	Proposed completion of Ndurumi Clinic Dispensary	936082-2/2021-2022	Health	Executive	948,909.00	22/02/2022	-	948,909.00	Complete
43	Vivi Enterprises Ltd	Renovation works	883996-2020/2021	Health	Executive	1,796,356.80	30/09/2020	-	1,796,356.80	Complete
44	Vivi Enterprises Ltd	Renovation works	EBU/883996/2020-2021	Health	Executive	1,796,315.68	30/09/2020	-	1,796,315.68	Complete
45	Westomax Investments Ltd	Supply and delivery of Electrical Equipment at EL5H	NEG:807987-2019/2020	EL5H	Executive	412,400.00	06/05/2020	-	412,400.00	Complete
46	WestomaxInvestments Ltd	Installation of power distribution board at EL5H	EPGH/T/14/2018/2019	EL5H	Executive	3,990,200.00	21/05/2020	3,712,000.00	278,200.00	Complete
47	Xpads Solution Ltd	Construction of a classroom at Itiira ECDE Centre	873791/2020-2021	Education Science and Technology		1,999,892.00	16/06/2021	-	1,999,892.00	Complete
		SUB-TOTAL				468,260,602.95		253,837,403.80	214,423,199.15	
		SUPPLY OF GOODS								
1	A One Health Care Ltd	Supply of non-pharms	3768	EL5H	Executive	500,000.00	19/05/2018	-	500,000.00	Complete
2	A One Health Care Ltd	Supply of non-pharms	1782	EL5H	Executive	165,000.00	05/05/2015	-	165,000.00	Complete
3	Ace Pharmaceuticals	Supply of medical drugs		EL5H	Executive	600,200.00	22/06/2015	-	600,200.00	Complete
4	Acelic Enterprises Ltd	Supply of non-pharms	3217	EL5H	Executive	2,137,690.00	05/12/2019	-	2,137,690.00	Complete
5	Adjoint Agencies Ltd	Supply of non-pharms	EBU/CNT/Q/552/2018-2019	Health	Executive	1,997,500.00	2018/2019	-	1,997,500.00	Complete
6	Afrocrest Energy Ltd	Supply of cooking gas		Health	Executive	299,059.20	2018/2019	-	299,059.20	Complete
7	Afrocrest Energy Ltd	Supply of cooking gas		Health	Executive	1,392,999.00	2018/2019	-	1,392,999.00	Complete
8	Agwaga Invest. Ltd	Supply of Public Health materials	4063	EL5H	Executive	1,358,110.00	17/01/2022	-	1,358,110.00	Complete
9	Akavango Enterprises	Supply of foodstuffs	637	EL5H	Executive	86,000.00	20/09/2016	-	86,000.00	Complete
10	Akavango Enterprises	Supply of foodstuffs	1251	EL5H	Executive	64,500.00	22/02/2017	-	64,500.00	Complete
11	Alcove general supplies	Supply and delivery of non- pharmaceuticals	NEG: 1016511/2021-2022	Health	Executive	2,353,320.00	24/06/2022	-	2,353,320.00	Complete
12	Allied Medical Supplies	Lab supplies		EL5H	Executive	8,000.00	10/02/2018	-	8,000.00	Complete
13	Allied Medical Supplies	Lab supplies		EL5H	Executive	29,000.00	03/02/2015	-	29,000.00	Complete
14	Allied Medical Supplies	Lab supplies		EL5H	Executive	54,000.00	16/10/2016	-	54,000.00	Complete
15	Allied Medical Supplies	Supply of beds and Mattresses	1679	EL5H	Executive	1,100,000.00	01/09/2017	-	1,100,000.00	Complete
16	Allied Medical Supplies	Lab supplies	3714	EL5H	Executive	174,000.00	07/05/2020	-	174,000.00	Complete
17	Alowasi supplies	Supply of non-pharmaceuticals	CGE/PQ/14/2020/2022	Health	Executive	4,847,755.00	10/09/2020	-	4,847,755.00	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	... BALANCE	STATUS
18	Ambam Investments	Supply of foodstuff		Health	Executive	553,789.22	2018/2019	-	553,789.22	Complete
19	Amist Chemis	Supply of medical drugs		ELSH	Executive	758,600.00	05/12/2019	-	758,600.00	Complete
20	Angelica Medical Supplies Ltd	Supply of renal items		ELSH	Executive	519,000.00	23/11/2018	-	519,000.00	Complete
21	Angelica Medical Supplies Ltd	Supply of x-ray items		ELSH	Executive	766,720.00	13/07/2018	-	766,720.00	Complete
22	Angelica Medical Supplies Ltd	Supply of renal items		ELSH	Executive	2,174,500.00	19/03/2018	-	2,174,500.00	Complete
23	Anthony M. Njeru	Supply of foodstuff		Health	Executive	38,433.00	30/06/2018	-	38,433.00	Complete
24	Anthony M. Njeru	Supply of foodstuff	2150	Health	Executive	38,736.00	15/01/2020	-	38,736.00	Complete
25	Anthony M. Njeru	Supply of foodstuff	2155	Health	Executive	46,768.00	30/11/2019	-	46,768.00	Complete
26	Anthony M. Njeru	Supply of foodstuff	2170	Health	Executive	26,510.00	25/05/2019	-	26,510.00	Complete
27	Anthony M. Njeru	Supply of sanitary materials	1152	Health	Executive	12,000.00	2018/2019	-	12,000.00	Complete
28	Anthony M. Njeru	Supply of foodstuff		Health	Executive	38,532.00	2018/2019	-	38,532.00	Complete
29	Asterisk Limited	Supply of medical equipment	762	ELSH	Executive	385,656.00	17/08/2015	-	385,656.00	Complete
30	Aufriss Enterprises Kenya	Supply of foodstuff		Health	Executive	189,000.00	15/01/2020	-	189,000.00	Complete
31	Aufriss Enterprises Kenya	Supply of foodstuff		Health	Executive	906,400.00	15/01/2020	-	906,400.00	Complete
32	Automodel Motor Services	Repair of motor vehicles	2025	ELSH	Executive	115,164.00	28/03/2018	-	115,164.00	Complete
33	Automodel Motor Services	Repair of motor vehicles	2027	ELSH	Executive	93,240.00	12/04/2018	-	93,240.00	Complete
34	Baxter Pharm	Supply of non-pharms	1832	ELSH	Executive	520,000.00	01/02/2018	-	520,000.00	Complete
35	Bensto General Suppliers	Supply of foodstuff		Health	Executive	53,600.00	15/01/2020	-	53,600.00	Complete
36	Bewest General Suppliers	Supply and delivery of foodstuff	3965	Health	Executive	1,026,500.00	15/10/2021	-	1,026,500.00	Complete
37	Bewest General Suppliers	Supply of foodstuff		ELSH	Executive	955,050.00	01/04/2022	-	955,050.00	Complete
38	Bioline Agency Ltd	Lab supplies	2066	ELSH	Executive	302,500.00	05/07/2017	-	302,500.00	Complete
39	Bioline Agency Ltd	Lab supplies		ELSH	Executive	2,279,700.00	27/06/2018	-	2,279,700.00	Complete
40	Biomed suppliers Ltd	Supply of non-pharms		ELSH	Executive	5,351,655.00	20/12/2021	-	5,351,655.00	Complete
41	BOC Kenya Limited	Supply of oxygen gas		Health	Executive	2,900.00	2018/2019	-	2,900.00	Complete
42	BOC Kenya Limited	Supply of non-pharms		Health	Executive	194,300.00	2018/2019	-	194,300.00	Complete
43	Born Again Ltd	Supply of food stuffs		ELSH	Executive	320,000.00	25/06/2020	-	320,000.00	Complete
44	Born Again Ltd	Supply of food stuffs		ELSH	Executive	480,000.00	18/06/2020	-	480,000.00	Complete
45	Born again ltd	Supply and delivery of perishable foodstuffs at kianjokoma hospital	4009	ELSH	Executive	273,450.00	2020/2021	-	273,450.00	Complete
46	Brakajo General Contractors Co. Ltd	Supply of tyres for GK A552T	240	Trade and Tourism	Executive	98,000.00	30/09/2017	-	98,000.00	Complete
47	Brejoy Supplies	Supply of foodstuff	EBU/CDH/Q/96/2016-2017	Health	Executive	333,200.00	30/06/2017	-	333,200.00	Complete
48	Brejoy Supplies	Supply of foodstuff	EBU/CDH/Q/96/2016-2017	Health	Executive	626,620.00	20/02/2017	-	626,620.00	Complete
49	Brejoy Supplies	Supply of foodstuffs	1919	ELSH	Executive	55,200.00	28/10/2015	-	55,200.00	Complete
50	Brijon Investments	Supply of foodstuffs at Embu level 5 Hospital		ELSH	Executive	325,060.00	2020/2021	-	325,060.00	Complete
51	Brijon Investments	Supply of office utensils	211	Education	Executive	99,800.00	23/06/2021	-	99,800.00	Complete
52	Caroga Diagonistics	Supply of Icu items		ELSH	Executive	554,498.50	24/10/2018	-	554,498.50	Complete
53	Chem Labs Ltd	Lab supplies	1884	ELSH	Executive	407,656.00	15/03/2016	-	407,656.00	Complete
54	Chem Labs Ltd	Lab supplies	1991	ELSH	Executive	881,268.00	28/03/2017	-	881,268.00	Complete
55	Chem Labs Ltd	Lab supplies	1879	ELSH	Executive	36,102.00	11/02/2016	-	36,102.00	Complete
56	Chem-Labs Ltd	Lab supplies	2281	ELSH	Executive	280,900.00	13/11/2018	-	280,900.00	Complete
57	Chem-Labs Ltd	Lab supplies		ELSH	Executive	786,044.00	07/05/2020	-	786,044.00	Complete
58	Chemoquip Limited	supply of medical equipment		ELSH	Executive	59,000.00	23/02/2017	-	59,000.00	Complete
59	CMC	Supply and service for county vehicle- FORD KUGA		PSA & D	Executive	7,445,236.65	2017/2018	-	7,445,236.65	Complete
60	Copy Cat Ltd	Supply of digital duplicator		ELSH	Executive	800,000.00	15/06/2017	-	800,000.00	Complete
61	County Zone General Supplies	Supply of foodstuff		Health	Executive	331,870.00	30/06/2018	-	331,870.00	Complete
62	County Zone General Supplies	Supply of inpatient files	1807	ELSH	Executive	2,187,900.00	02/02/2017	-	2,187,900.00	Complete
63	County Zone General Supplies	Supply of firewood	1875	ELSH	Executive	175,000.00	26/05/2017	-	175,000.00	Complete
64	County Zone General Supplies	Supply of stationeries	1808	ELSH	Executive	1,112,100.00	06/06/2017	-	1,112,100.00	Complete
65	County Zone General Supplies	Supply of firewood	2465	ELSH	Executive	20,000.00	14/02/2019	-	20,000.00	Complete
66	County Zone General Supplies	Supply of firewood		ELSH	Executive	509,000.00	25/06/2020	-	509,000.00	Complete
67	County Zone General Supplies	Supply of firewood		ELSH	Executive	252,000.00	03/03/2021	-	252,000.00	Complete
68	County Zone General Supplies	Supply of firewood		ELSH	Executive	504,000.00	20/08/2020	-	504,000.00	Complete
69	County Zone General Supplies	Supply of food stuffs	3515	ELSH	Executive	565,460.00	07/05/2020	-	565,460.00	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS	
70	County Zone General Supplies	Supply of foodstuff		Health	Executive	277,200.00	03/03/2018	-	277,200.00	Complete	
71	County Zone General Supplies	supply of firewood	EBUJ/CDH/O/191/2017-2018	Health	Executive	375,000.00	2018/2019	-	375,000.00	Complete	
72	Creaitvator General Agencies	Supply of non-pharms		ELSH	Executive	3,501,237.00	11/02/2022	-	3,501,237.00	Complete	
73	Daeves Logistics	Supply of office furniture	214	Education	Executive	999,600.00	15/06/2019	-	999,600.00	Complete	
74	Damic Enterprises	Supply of foodstuff		Health	Executive	946,890.00	2018/2019	-	946,890.00	Complete	
75	Danmar Foodstuff	Supply of food stuffs		ELSH	Executive	1,179,360.00	21/01/2020	-	1,179,360.00	Complete	
76	Danmar Foodstuff	Supply of food stuffs		ELSH	Executive	422,400.00	09/03/2018	-	422,400.00	Complete	
77	Danmar Foodstuff Supplier	Supply of foodstuffs		ELSH	Executive	896,278.00	25/05/2019	-	896,278.00	Complete	
78	Danmar Foodstuff Supplies	Supply of foodstuff		Health	Executive	432,000.00	17/09/2018	-	432,000.00	Complete	
79	Danpet East Africa	Supply and Delivery of tyres and batteries	712	Trade and Tourism	Executive	134,350.00	22/01/2020	-	134,350.00	Complete	
80	Dental Health Providers Ltd	Supply of x-ray items	3765	ELSH	Executive	1,263,925.00	03/12/2018	-	1,263,925.00	Complete	
81	Dental Health Providers Ltd	Supply of x-ray items	2260	ELSH	Executive	1,250,000.00	11/10/2018	-	1,250,000.00	Complete	
82	Dental Health Providers Ltd	Supply of Icu items	3769	ELSH	Executive	359,900.00	11/04/2019	-	359,900.00	Complete	
83	Diamond Spear & General Suppliers P.O Box	Purchase of laptops 2 and Desktop computers no.1		743	Trade and Tourism	Executive	469,990.00	31/03/2021	-	469,990.00	Complete
84	Diamond Spear G. Supplies	Supply of foodstuff		ELSH	Executive	675,211.00	08/06/2022	-	675,211.00	Complete	
85	Diamond Spear General Suppliers	Supply and delivery of laboratory materials	814391-2019/2020	Health	Executive	928,700.00	10/09/2020	-	928,700.00	Complete	
86	Diamond Spear General Suppliers	Supply and delivery of foodstuff	CGE/PO/16/2020-2022	Health	Executive	522,210.00	10/09/2020	-	522,210.00	Complete	
87	Diamond Spear General Suppliers	Supply of food stuffs	3627	ELSH	Executive	285,800.00	07/05/2021	-	285,800.00	Complete	
88	Dimutz Investments Ltd	Supply of foodstuff		Health	Executive	33,235.00	30/06/2018	-	33,235.00	Complete	
89	Dimutz Investments Ltd	Supply of foodstuff		Health	Executive	905,345.20	2018/2019	-	905,345.20	Complete	
90	Eagle Twenty Enterprises	Supply of building materials	2906	ELSH	Executive	121,200.00	22/01/2016	-	121,200.00	Complete	
91	Eagle Twenty Ltd	Supply of food stuffs		ELSH	Executive	97,500.00	27/05/2020	-	97,500.00	Complete	
92	Eagle Twenty Ltd	Supply of food stuffs		ELSH	Executive	99,580.00	25/06/2020	-	99,580.00	Complete	
93	Ecorith Enterprises Ltd	Supply of foodstuff	CGE/PO/16/2018/2020	Health	Executive	950,520.00	30/11/2019	-	950,520.00	Complete	
94	Ecorith Enterprises Ltd	Supply of foodstuff		Health	Executive	479,622.00	30/11/2019	-	479,622.00	Complete	
95	Embu Children Hospital	Lab supplies	1947	ELSH	Executive	21,500.00	30/04/2016	-	21,500.00	Complete	
96	Embu Children Hospital	Lab supplies		ELSH	Executive	21,500.00	11/03/2016	-	21,500.00	Complete	
97	Embu Children Hospital	Lab supplies	1945	ELSH	Executive	42,700.00	14/03/2016	-	42,700.00	Complete	
98	Embu Children Hospital	Lab supplies	851	ELSH	Executive	26,600.00	16/09/2015	-	26,600.00	Complete	
99	Embu Children's Clinic	Supply of non-pharms	1036	Health	Executive	150,450.00	2018/2019	-	150,450.00	Complete	
100	Embu Children's Clinic	Supply of non-pharms	1455	Health	Executive	8,000.00	2018/2019	-	8,000.00	Complete	
101	Ephraimate solutions	Supply and delivery of Lab reagents	NEG: 1016518/2021-2022	Health	Executive	1,463,650.00	24/06/2022	-	1,463,650.00	Complete	
102	Eunicos Enterprises	Supply and delivery of pharmaceuticals	CGE/PO/14/2020/2022	Health	Executive	1,007,922.00	15/10/2021	-	1,007,922.00	Complete	
103	Eunicos Enterprises	Supply and delivery of pharmaceuticals	CGE/PO/14/2020/2022	Health	Executive	1,783,000.00	15/10/2021	-	1,783,000.00	Complete	
104	Evload Contractors Ltd	Branding materials	950442/2021/2022	Health	Executive	70,000.00	30/04/2022	-	70,000.00	Complete	
105	Exact Hospital Supplies	Supply of medical equipment	1312	ELSH	Executive	310,800.00	03/04/2017	-	310,800.00	Complete	
106	Exact Hospital Supplies	Supply of medical equipment	1762	ELSH	Executive	950,000.00	07/05/2020	-	950,000.00	Complete	
107	Faram E.A Limited	Lab supplies	1374	ELSH	Executive	419,648.00	22/01/2016	-	419,648.00	Complete	
108	Faram E.A Limited	Lab supplies	1890	ELSH	Executive	54,868.00	24/07/2015	-	54,868.00	Complete	
109	Faram E.A Limited	Lab supplies	1891	ELSH	Executive	75,744.00	19/11/2015	-	75,744.00	Complete	
110	Faram E.A Limited	Lab supplies	1889	ELSH	Executive	31,200.00	26/08/2018	-	31,200.00	Complete	
111	Felix Mwirigi	Supply of foodstuff		Health	Executive	133,400.00	30/06/2018	-	133,400.00	Complete	
112	Felix Mwirigi	Supply of foodstuff		Health	Executive	66,874.00	20/02/2017	-	66,874.00	Complete	
113	Felix Mwirigi	Supply of foodstuff		Health	Executive	44,640.00	20/02/2017	-	44,640.00	Complete	
114	Felix Mwirigi	Supply of foodstuff		Health	Executive	44,640.00	15/01/2020	-	44,640.00	Complete	
115	Felix Mwirigi	Supply of foodstuff		Health	Executive	80,320.00	30/11/2019	-	80,320.00	Complete	
116	Felix Mwirigi	Supply of foodstuff		Health	Executive	94,560.00	30/11/2019	-	94,560.00	Complete	
117	Felix Mwirigi	Supply of foodstuff		Health	Executive	90,140.00	03/03/2018	-	90,140.00	Complete	
118	Felix Mwirigi	Supply of foodstuff		Health	Executive	784,000.00	25/05/2019	-	784,000.00	Complete	
119	Felix Mwirigi	Supply of foodstuff		Health	Executive	784,980.00	2018/2019	-	784,980.00	Complete	
120	Felix Mwirigi	Supply of foodstuff		Health	Executive	96,180.00	2018/2019	-	96,180.00	Complete	
121	Felix Mwirigi	Supply of foodstuff		Health	Executive	83,100.00	2018/2019	-	83,100.00	Complete	
122	Fera Investment	Supply of stationeries	3691	ELSH	Executive	614,800.00	28/05/2021	-	614,800.00	Complete	

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123	Gelly Enterprises	Supply of food stuffs	3183	ELSH	Executive	364,000.00	20/05/2020	-	364,000.00	Complete
124	Gelly Enterprises	Supply of food stuffs		ELSH	Executive	540,000.00	27/05/2020	-	540,000.00	Complete
125	Genpelly Contractors	Supply and delivery of pharmaceuticals	4047	Health	Executive	1,923,000.00	15/10/2021	-	1,923,000.00	Complete
126	Genpelly Contractors	Supply and delivery of foodstuff	4039	Health	Executive	1,773,000.00	10/09/2020	-	1,773,000.00	Complete
127	Genpelly Contractors Ltd	Supply of formaline		ELSH	Executive	837,900.00	05/06/2020	-	837,900.00	Complete
128	Genpelly Contractors Ltd	Supply of sanitary items		ELSH	Executive	590,000.00	25/03/2020	-	590,000.00	Complete
129	Genpelly Contractors Ltd	Supply of therapeutic feeds	3212	ELSH	Executive	1,340,320.00	27/05/2020	-	1,340,320.00	Complete
130	Genpelly Contractors Ltd	Supply of public health items		ELSH	Executive	931,350.00	25/06/2020	-	931,350.00	Complete
131	Genpelly Contractors Ltd	Supply of electrical equipment		ELSH	Executive	1,007,300.00	24/05/2021	-	1,007,300.00	Complete
132	Geolynne Enterprises	Supply and delivery of Single - ply thermal paper rolls for ECRA		181	ECRA	428,400.00	01/04/2019	-	428,400.00	Complete
133	Goto Trade House Limited	Supply of x-ray items		ELSH	Executive	380,000.00	11/04/2019	-	380,000.00	Complete
134	Great Sisters Investments	Supply of stationery	3268	Health	Executive	1,078,735.00	2018/2019	-	1,078,735.00	Complete
135	Halismall	Supply of cooking gas		ELSH	Executive	250,000.00	07/05/2020	-	250,000.00	Complete
136	Halyard Products Ltd	Supply of non-pharms	3171	ELSH	Executive	3,688,950.00	04/12/2019	-	3,688,950.00	Complete
137	Hasiwo Enterprises Company	Supply of x-ray items	3205	ELSH	Executive	1,174,380.00	07/05/2020	-	1,174,380.00	Complete
138	Hazina Medical & Dental Supplies Ltd	Supply of non-pharms		ELSH	Executive	1,302,750.00	10/05/2018	-	1,302,750.00	Complete
139	Hazina Medical & Dental Supplies Ltd	Supply of non-pharms		ELSH	Executive	2,011,313.00	08/06/2018	-	2,011,313.00	Complete
140	Hemocue Kenya Ltd	Lab supplies		ELSH	Executive	106,952.00	19/01/2016	-	106,952.00	Complete
141	Hewa Tele Ltd	Supply of oxygen gas	2247	ELSH	Executive	402,400.00	31/08/2018	-	402,400.00	Complete
142	Highridge Pharmaceuticals	Lab supplies	1924	ELSH	Executive	180,000.00	06/07/2015	-	180,000.00	Complete
143	Highridge Pharmaceuticals	Lab supplies		ELSH	Executive	22,000.00	14/10/2014	-	22,000.00	Complete
144	Highridge Pharmaceuticals	Lab supplies	1925	ELSH	Executive	143,440.00	08/03/2016	-	143,440.00	Complete
145	Hospital Inovation Limited	Supply of non-pharms	EBU/CDH/Q/150/2017-2018	Health	Executive	1,965,000.00	2018/2019	-	1,965,000.00	Complete
146	Icon Pharmacy	Supply of medical drugs	1778	ELSH	Executive	713,500.00	07/06/2017	-	713,500.00	Complete
147	Irven Irwin	Supply of foodstuff	4085	Health	Executive	174,000.00	08/02/2017	-	174,000.00	Complete
148	Irven Irwin	Supply of foodstuff		Health	Executive	194,700.00	08/02/2017	-	194,700.00	Complete
149	Ivanguari company Ltd	Supply of firewood		ELSH	Executive	1,186,800.00	28/08/2019	-	1,186,800.00	Complete
150	Jabez Pharmacy	Supply of medical drugs	2045416	ELSH	Executive	3,852.00	24/04/2015	-	3,852.00	Complete
151	Jabez Pharmacy	Supply of non-pharms	894	ELSH	Executive	291,000.00	03/05/2016	-	291,000.00	Complete
152	Jahmuwiz Enterprises Ltd	Branding materials	950440/2021/2022	Health	Executive	149,925.00	30/04/2022	-	149,925.00	Complete
153	Jamerink Services	Supply of foodstuffs	3175	ELSH	Executive	426,540.00	03/09/2015	-	426,540.00	Complete
154	Jamufra Enterprises	Supply of food stuffs		ELSH	Executive	229,300.00	18/11/2019	-	229,300.00	Complete
155	Jamufra Enterprises	Supply of food stuffs	3068	ELSH	Executive	360,000.00	25/06/2020	-	360,000.00	Complete
156	Jamufra Enterprises	Supply of food stuffs		ELSH	Executive	270,420.00	25/06/2020	-	270,420.00	Complete
157	Jamufra Enterprises	Supply of food stuffs		ELSH	Executive	475,320.00	01/04/2020	-	475,320.00	Complete
158	Jamufra Enterprises Limited	Supply of foodstuff		Health	Executive	270,420.00	30/06/2018	-	270,420.00	Complete
159	Jamufra Enterprises Ltd	Supply of foodstuffs	2442	ELSH	Executive	505,900.00	23/05/2019	-	505,900.00	Complete
160	Jastech Ventures	Supply of medical drugs		ELSH	Executive	1,494,000.00	01/06/2020	-	1,494,000.00	Complete
161	Jaytton Enterprises	Supply of medical equipment		ELSH	Executive	1,982,440.00	07/05/2020	-	1,982,440.00	Complete
162	Jaytton enterprises Limited	Supply of non-pharms	EBU/CNT/UNDP/Q/154/2019	Health	Executive	1,578,000.00	2018/2019	-	1,578,000.00	Complete
163	Jazza East Africa Supplies	Supply of foodstuff	EBU/CNT/072/2019/2020	Health	Executive	1,902,000.00	15/01/2020	-	1,902,000.00	Complete
164	Josenje Investments	Supply of foodstuff	1516	Health	Executive	151,730.00	30/06/2018	-	151,730.00	Complete
165	Josenje Investments	Supply of foodstuff	1518	Health	Executive	70,800.00	20/02/2017	-	70,800.00	Complete
166	Josenje Investments	Supply of foodstuff	3142	Health	Executive	205,600.00	20/02/2017	-	205,600.00	Complete
167	Josenje Investments	Supply of foodstuff	3501	Health	Executive	36,300.00	25/05/2019	-	36,300.00	Complete
168	Josenje Investments	Supply of foodstuff		Health	Executive	36,600.00	25/05/2019	-	36,600.00	Complete
169	Joserinkim Enterprises	Supply of foodstuffs	2883	ELSH	Executive	713,520.00	18/09/2019	-	713,520.00	Complete
170	Josewa Cereals & Green Grocers	Supply of foodstuffs		ELSH	Executive	619,200.00	10/08/2018	-	619,200.00	Complete
171	Josewa Cereals & Green Grocers	Supply of food stuffs	3162	ELSH	Executive	1,120,000.00	08/11/2019	-	1,120,000.00	Complete
172	Josewa Cereals & Green Grocers	Supply of food stuffs	3161	ELSH	Executive	1,789,760.00	15/05/2020	-	1,789,760.00	Complete
173	Josewa Cereals & Green Grocers	Supply of food stuffs		ELSH	Executive	601,120.00	25/06/2020	-	601,120.00	Complete
174	Josphat Nthiga Mbui	Supply of foodstuff	1099	Health	Executive	22,500.00	30/06/2018	-	22,500.00	Complete
175	Josphat Nthiga Mbui	Supply of foodstuff	2149	Health	Executive	30,000.00	30/06/2018	-	30,000.00	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS
176	Josphat Nthiga Mbui	Supply of foodstuff	2154	Health	Executive	28,500.00	30/11/2019	-	28,500.00	Complete
177	Josphat Nthiga Mbui	Supply of foodstuff		Health	Executive	20,000.00	25/05/2019	-	20,000.00	Complete
178	Josrin Enterprises Traders	Supply of foodstuff		EL5H	Executive	1,157,700.00	06/10/2021	-	1,157,700.00	Complete
179	Josrin General Traders	Supply of foodstuffs		EL5H	Executive	920,940.00	24/05/2018	-	920,940.00	Complete
180	Josrin General Traders	Supply of food stuffs		EL5H	Executive	281,100.00	08/11/2019	-	281,100.00	Complete
181	Josrin General Traders	Supply of food stuffs		EL5H	Executive	1,252,017.00	07/05/2020	-	1,252,017.00	Complete
182	Josrin General Traders	Supply of food stuffs	3738	EL5H	Executive	1,072,499.00	07/05/2020	-	1,072,499.00	Complete
183	Judco Merchants Ltd	Supply of vaccines	3470	Health	Executive	898,800.00	2018/2019	-	898,800.00	Complete
184	Jufex Auto Hardware Company Limited	Supply of tyres		Office of the Governor	Executive	664,000.00	2019/2020	-	664,000.00	Complete
185	Jufex Auto Hardware Limited	Supply and delivery of tyres		245 Agriculture	Kirimari	97,000.00	31/05/2017	-	97,000.00	Complete
186	Jufex Auto Hardware Limited	Supply of tyres		56 Water and Irrigation	Executive	98,000.00	2020/2021	-	98,000.00	Complete
187	Jufex Auto Hardware Ltd	Supply and delivery of tyres	3605	Health	Executive	678,600.00	15/10/2021	-	678,600.00	Complete
188	Jufex Auto Hardware Ltd	Supply and delivery of tyres	3571	Health	Executive	645,200.00	15/10/2021	-	645,200.00	Complete
189	Jufex Auto Hardware Ltd	Supply and delivery of tyres	936055/2021-2022	Health	Executive	495,550.00	15/10/2021	-	495,550.00	Complete
190	Jufex Auto Hardware Ltd	Motor vehicle batteries	3774	EL5H	Executive	29,000.00	22/11/2021	-	29,000.00	Complete
191	Jufex Auto Hardware Ltd	Supply of batteries and tyres	EBU/CNT/Q/872252/2020-20	Administration	Executive	208,650.00	15/10/2021	-	208,650.00	Complete
192	Jufex Autohardware Company Ltd	Supply of building materials		Health	Executive	678,600.00	25/05/2019	-	678,600.00	Complete
193	Jufex Autohardware Company Ltd	Supply of building materials		Health	Executive	645,200.00	25/05/2019	-	645,200.00	Complete
194	Kamiways Bridges	Supply of non-pharms		EL5H	Executive	1,450,000.00	10/09/2020	-	1,450,000.00	Complete
195	Kavanda Auto Garage	Repair of motor vehicle		EL5H	Executive	470,938.00	28/08/2020	-	470,938.00	Complete
196	KEMSA	Supply of Pharmaceuticals products at various Health facilities		Health	Executive	13,075,867.05	24/06/2022	-	13,075,867.05	Complete
197	KEMSA	Supply of Pharmaceuticals products at EL5H		EL5H	Executive	21,563,177.50	2020/2021	-	21,563,177.50	Complete
198	KEMSA	Supply of medical drugs		EL5H	Executive	2,469,565.00	31/03/2022	-	2,469,565.00	Complete
199	KEMSA	Supply of drugs		EL5H	Executive	9,499,908.00	31/03/2022	-	9,499,908.00	Complete
200	KEMSA	Supply of non-pharms		EL5H	Executive	6,804,207.00	23/03/2022	-	6,804,207.00	Complete
201	KEMSA	Supply of lab items		EL5H	Executive	306,460.00	20/08/2021	-	306,460.00	Complete
202	Kemuwa general suppliers	Supply and delivery of non-pharmaceuticals	4062	Health	Executive	2,038,500.00	10/09/2020	-	2,038,500.00	Complete
203	Kensa East Africa	Supply of medical files		Health	Executive	2,380,000.00	2018/2019	-	2,380,000.00	Complete
204	Kensa East Africa	Supply of Linen		EL5H	Executive	1,450,000.00	01/09/2017	-	1,450,000.00	Complete
205	Keton Consulting	Lab supplies		EL5H	Executive	220,000.00	07/05/2020	-	220,000.00	Complete
206	Kiambukuta General Supplies Limited	Supply of firewood	802759-2019/2020	Health	Executive	150,000.00	2018/2019	-	150,000.00	Complete
207	Kirimiri Self Help Group	Supply of milk		Health	Executive	288,000.00	2018/2019	-	288,000.00	Complete
208	KMLT	Lab supplies		EL5H	Executive	370,000.00	07/05/2020	-	370,000.00	Complete
209	Kssim investment	Supply of public health items		EL5H	Executive	1,161,000.00	25/05/2020	-	1,161,000.00	Complete
210	Labnal Medical Solutions	Lab supplies	3779	EL5H	Executive	303,500.00	14/05/2019	-	303,500.00	Complete
211	Lendall Enterprises	Supply of non-pharms		EL5H	Executive	999,430.00	31/03/2022	-	999,430.00	Complete
212	Lia Stage General Supplies	Supply of foodstuff	3625	EL5H	Executive	619,275.00	07/05/2020	-	619,275.00	Complete
213	Lucelia Greenstead	Supply of foodstuffs		EL5H	Executive	1,455,100.00	20/12/2021	-	1,455,100.00	Complete
214	Lucelia Greenstead Ltd	Supply of food stuffs		EL5H	Executive	292,000.00	25/06/2020	-	292,000.00	Complete
215	Lucelia Greenstead Ltd	Supply of food stuffs		EL5H	Executive	431,000.00	30/06/2021	-	431,000.00	Complete
216	Maspads computer systems	Supply of stationery	250	Agriculture	Kirimari	191,100.00	14/06/2018	-	191,100.00	Complete
217	Maturo Holdings Co. Ltd	Supply of food stuffs	3166	EL5H	Executive	2,515,950.00	25/05/2020	-	2,515,950.00	Complete
218	Maturo Holdings Co. Ltd	Supply of milk		EL5H	Executive	666,000.00	27/05/2020	-	666,000.00	Complete
219	Maturo Holdings Co. Ltd	Supply of food stuffs		EL5H	Executive	595,000.00	31/05/2021	-	595,000.00	Complete
220	Mawako general Contractors & Supplies	Supply of medical equipment	3416	Health	Executive	460,500.00	2018/2019	-	460,500.00	Complete
221	Medionics health Care Limited	Lab supplies		EL5H	Executive	382,452.00	25/09/2017	-	382,452.00	Complete
222	Medipharm East Africa	Lab supplies	2321779	EL5H	Executive	20,696.00	22/05/2015	-	20,696.00	Complete
223	Mediquip Global	Supply of medical equipment	1296	EL5H	Executive	121,800.00	13/05/2016	-	121,800.00	Complete
224	Medisel K. Limited	Supply of medical drugs	1915	EL5H	Executive	511,850.00	14/02/2018	-	511,850.00	Complete
225	Medix East Africa Ltd	Lab supplies		EL5H	Executive	113,250.00	07/08/2015	-	113,250.00	Complete
226	Medserv Africa Ltd	Supply of medical drugs		EL5H	Executive	226,000.00	17/08/2020	-	226,000.00	Complete
227	Medtronic Healthcare Ltd	Supply of non-pharms	1329	Health	Executive	322,740.00	2018/2019	-	322,740.00	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	STANDING BALANCE	STATUS
228	Melly & Lilly	Supply of Hardware materials	4064	ELSH	Executive	392,350.00	25/03/2021	-	392,350.00	Complete
229	Miansu Investment	Supply of batteries		ELSH	Executive	205,400.00	23/05/2019	-	205,400.00	Complete
230	Miansu Investment Ltd	Supply of food stuffs	3516	ELSH	Executive	797,000.00	07/05/2020	-	797,000.00	Complete
231	Miansu Investment Ltd	Supply of food stuffs	3392	ELSH	Executive	880,800.00	07/05/2020	-	880,800.00	Complete
232	Miansu Investments Ltd	Supply of food stuffs	2002	ELSH	Executive	289,300.00	07/05/2020	-	289,300.00	Complete
233	Miansu Investments Ltd	Supply of medical drugs		ELSH	Executive	165,600.00	08/01/2018	-	165,600.00	Complete
234	Miansu Investments Ltd	Supply of food stuffs		ELSH	Executive	96,000.00	24/12/2018	-	96,000.00	Complete
235	Miansu Investments Ltd	Supply of food stuffs		ELSH	Executive	910,000.00	21/06/2019	-	910,000.00	Complete
236	Miansu Investments Ltd	Supply of food stuffs		ELSH	Executive	72,000.00	26/11/2016	-	72,000.00	Complete
237	Miansu Investments Ltd	Supply of stationeries		ELSH	Executive	205,400.00	21/03/2018	-	205,400.00	Complete
238	Miasu Investment Ltd	Supply & Delivery Of Kepl Gas And Cooking Gas	PO:3973	Health	Executive	420,000.00	20/Dec/21	-	420,000.00	Complete
239	Microbiology E.A. Ltd	Supply of non-pharms	2291	Health	Executive	883,596.00	2018/2019	-	883,596.00	Complete
240	Mokyami Limited	Supply and delivery of office stationery		Infrastructure	Executive	199,500.00	09/03/2022	-	199,500.00	Complete
241	Mugite Contractors Limited	Supply of non-pharms		Health	Executive	150,000.00	25/05/2019	-	150,000.00	Complete
242	Nasiroz General Suppliers	Supply of stationery	204	Education	Executive	848,000.00	15/06/2022	-	848,000.00	Complete
243	Nechal Enterprises	Supply of stationery	3561	Health	Executive	170,180.00	2018/2019	-	170,180.00	Complete
244	Nechal Enterprises	Supply of non-pharms	3471	Health	Executive	2,479,470.00	2018/2019	-	2,479,470.00	Complete
245	Nechal Enterprises	Supply of computers	3999	ELSH	Executive	231,000.00	14/06/2021	-	231,000.00	Complete
246	Nechal Enterprises	Supply of computer accessories		ELSH	Executive	968,200.00	25/06/2021	-	968,200.00	Complete
247	Nila Pharmaceuticals	Supply of medical drugs	951	ELSH	Executive	376,680.00	12/06/2015	-	376,680.00	Complete
248	Noble Gases International Ltd	Supply of oxygen gas		ELSH	Executive	763,970.00	29/06/2015	-	763,970.00	Complete
249	Noble Gases International Ltd	Supply of Oxygen gas	1953	ELSH	Executive	96,025.00	12/02/2018	-	96,025.00	Complete
250	Noble Gases International Ltd	Supply of Oxygen gas		ELSH	Executive	1,069,495.00	29/05/2018	-	1,069,495.00	Complete
251	Noranate Solution	Purchase of staff uniform		436 Trade and Tourism	Executive	49,500.00	15/03/2018	-	49,500.00	Complete
252	Nyaga Mugane	Supply of foodstuff		Health	Executive	25,312.00	20/02/2017	-	25,312.00	Complete
253	Nyaga Mugane	Supply of foodstuff		Health	Executive	24,000.00	20/02/2017	-	24,000.00	Complete
254	Nyaga Mugane	Supply of foodstuff	2169	Health	Executive	26,875.00	15/01/2020	-	26,875.00	Complete
255	Nyaga Mugane	Supply of foodstuff		Health	Executive	24,625.00	25/05/2019	-	24,625.00	Complete
256	Nyaga Mugane	Supply of foodstuff		Health	Executive	57,736.00	2018/2019	-	57,736.00	Complete
257	Nyaxxim Enterprises	Supply of food stuffs		ELSH	Executive	220,000.00	25/03/2020	-	220,000.00	Complete
258	Nyaxxim Enterprises	Supply of food stuffs		ELSH	Executive	394,600.00	27/05/2020	-	394,600.00	Complete
259	Nyaxxim Enterprises	Supply of food stuffs		ELSH	Executive	220,000.00	10/03/2020	-	220,000.00	Complete
260	Nyaxxim Enterprises	Supply of food stuffs		ELSH	Executive	229,600.00	25/06/2020	-	229,600.00	Complete
261	Pacific	Supply of Icu items		ELSH	Executive	1,261,140.00	07/05/2020	-	1,261,140.00	Complete
262	Paluma Limited	Supply of fuel and lubricants		85 Water and Irrigation	Executive	850,000.00	2021/2022	-	400,000.00	Complete
263	Pemuda	Supply of a printer and a desktop		218 Education	Executive	99,800.00	31/05/2022	-	99,800.00	Complete
264	Penta Medical Limited	Supply of medical equipment	1784	ELSH	Executive	134,000.00	17/05/2017	-	134,000.00	Complete
265	Peter Waweru Manyara	Supply of foodstuffs		ELSH	Executive	575,320.00	28/03/2018	-	575,320.00	Complete
266	Peter Waweru Manyara	Supply of foodstuffs		ELSH	Executive	314,760.00	04/02/2017	-	314,760.00	Complete
267	Peter Waweru Manyara	Supply of food stuffs		ELSH	Executive	533,280.00	20/06/2018	-	533,280.00	Complete
268	Peterson Kinyua Nthiga	Supply of foodstuff	1972	Health	Executive	15,200.00	30/06/2018	-	15,200.00	Complete
269	Peterson Kinyua Nthiga	Supply of foodstuff	1096	Health	Executive	7,200.00	25/05/2019	-	7,200.00	Complete
270	Pharma Specialities Ltd	Supply of medical drugs	160	ELSH	Executive	1,204,000.00	10/06/2015	-	1,204,000.00	Complete
271	Philiati Solutions Ltd	Supply of Icu items		ELSH	Executive	1,884,930.00	09/05/2020	-	354,545.00	Complete
272	Phillips East Africa	Supply of Icu items		ELSH	Executive	1,884,930.00	07/03/2019	-	1,884,930.00	Complete
273	Phillips East Africa	Supply of Icu items		ELSH	Executive	215,082.00	07/05/2020	-	215,082.00	Complete
274	Phillani Solution Ltd	Supply of food stuffs		ELSH	Executive	3,258,600.00	27/05/2020	-	3,258,600.00	Complete
275	Physical Therapy Services	Supply of medical equipment		ELSH	Executive	347,301.00	24/06/2016	-	347,301.00	Complete
276	Pickford Investments Ltd	Supply and delivery of tyres		Education	Executive	300,000.00	31/05/2022	-	300,000.00	Complete
277	Plajespar General Merchants	Supply of stationeries	217	ELSH	Executive	1,296,000.00	11/04/2019	-	1,296,000.00	Complete
278	Print Options Limited	Printing of alcoholic drink licenses	391	Trade and Tourism	Executive	110,000.00	15/03/2018	-	110,000.00	Complete
279	Prison Industries Fund	Supply of foodstuffs	1881	ELSH	Executive	7,200.00	04/07/2016	-	7,200.00	Complete
280	Prison Industries Fund	Supply of foodstuffs		ELSH	Executive	14,400.00	19/10/2015	-	14,400.00	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS
281	Prison Industries Fund	Supply of foodstuffs	985	EL5H	Executive	14,400.00	09/12/2015	-	14,400.00	Complete
282	Pyramid International	Supply of therapeutic feeds		EL5H	Executive	592,788.00	25/06/2018	-	592,788.00	Complete
283	Quick kobil	Diesel fuel for gravelling various county ward roads	2550	Infrastructure	Executive	1,300,000.00	09/05/2020		1,300,000.00	Complete
284	Quick kobil	Supply of fuel	18	Youth, Empowerment and Sports	Executive	412,000.00	09/05/2020		412,000.00	Complete
285	Quick kobil	Supply of fuel		Administration	Executive	883,470.00	09/05/2020	-	883,470.00	Complete
286	Quick kobil	Supply of fuel		Finance	Executive	368,394.00	09/05/2020		368,394.00	Complete
287	Quick kobil	Supply of fuel		EL5H	Executive	3,109,132.00	09/05/2020		3,109,132.00	Complete
288	Quick kobil	Supply of fuel		Agriculture	Executive	105,638.00	09/05/2020		105,638.00	Complete
289	Quick kobil	Supply of fuel		Health	Executive	170,000.00	09/05/2020		170,000.00	Complete
290	Quick kobil	Supply of fuel		Lands & Water	Executive	907,152.00	09/05/2020		907,152.00	Complete
291	Quick kobil	Supply of fuel		ECRA	Executive	1,257,728.00	09/05/2020		1,257,728.00	Complete
292	Recksars General Supplies	Supply of sanitary materials	EBU/CNT/784683/2019/2020	Health	Executive	174,700.00	30/06/2019	-	174,700.00	Complete
293	Riacina Limited	Supply of foodstuff		Health	Executive	30,788.00	30/11/2019	-	30,788.00	Complete
294	Rickhacuries General Supplies	Supply of foodstuffs at various Health facilities		Health	Executive	535,920.00	24/06/2022	-	535,920.00	Complete
295	Riviera Pharmaceuticals	Supply of medical drugs	3235	EL5H	Executive	1,040,000.00	09/05/2020	-	1,040,000.00	Complete
296	Rosam Stores	Supply of foodstuff		Health	Executive	64,680.00	08/02/2017	-	64,680.00	Complete
1	Royal Delta Contractors	Supply and deliery of pharmaceuticals at Siakago Level 4 hospital	4055	Health	Executive	822,500.00	15/10/2021	-	822,500.00	Complete
2	Runyenjes Drapers	Hardware items	1849	EL5H	Executive	11,260.00	30/04/2016	-	11,260.00	Complete
3	Runyenjes Drapers	Supply of building materials	1867	EL5H	Executive	26,000.00	25/01/2016	-	26,000.00	Complete
4	Sai Pharmaceuticals	Supply of medical drugs	1189	EL5H	Executive	679,450.00	16/06/2015	-	679,450.00	Complete
5	Samanto Agency Limited	Supply of X-Ray materials		Health	Executive	2,548,200.00	24/06/2022	-	2,548,200.00	Complete
6	Sam-Tech Diagonistics	Lab supplies	2344590	EL5H	Executive	138,000.00	02/11/2015	-	138,000.00	Complete
7	Sam-Tech Diagonistics	Lab supplies	1734	EL5H	Executive	156,600.00	07/09/2017	-	156,600.00	Complete
8	Sam-Tech Diagonistics	Lab supplies	1745	EL5H	Executive	76,150.00	07/09/2017	-	76,150.00	Complete
9	Sarah Wangari	Supply of foodstuff	EMBU/P.G.H/1/2013-1014	Health	Executive	87,495.00	22/03/2014	-	87,495.00	Complete
10	Savanna Africa	Lab supplies		EL5H	Executive	1,695,080.00	07/05/2020	-	1,695,080.00	Complete
11	Savanna Africa (A) Co. Ltd	Supply of non-pharms	EBU/CDH//168/2017/2018	Health	Executive	803,504.00	2018/2019	-	803,504.00	Complete
12	Seca Medical Ltd	Lab supplies		EL5H	Executive	1,988,634.00	28/08/2019	-	1,988,634.00	Complete
13	Sheckdavies Limited	Supply of stationery		39 Water and Irrigation	Executive	440,069.20	2020/2021	-	440,069.20	Complete
14	Sherimu enterprises	Supply of foodstuffs at Embu level 5 Hospital	4044	EL5H	Executive	1,421,775.00	2020/2021	-	1,421,775.00	Complete
15	Sherimu Enterprises	Supply of foodstuff		EL5H	Executive	415,676.00	15/05/2022	-	415,676.00	Complete
16	Sherimu Enterprises Ltd	Supply of foodstuff		Health	Executive	687,505.00	30/04/2022	-	687,505.00	Complete
17	Siakago Filling Station	Supply of fuel		Health	Executive	100,000.00	2018/2019	-	100,000.00	Complete
18	Siakago Filling Station	Supply of fuel		Health	Executive	50,000.00	2018/2019	-	50,000.00	Complete
19	Simsons (K) International	Lab supplies	1801	EL5H	Executive	572,200.00	07/05/2020	-	572,200.00	Complete
20	Simsons (K) International	Lab supplies	3742	EL5H	Executive	1,147,500.00	07/05/2020	-	1,147,500.00	Complete
21	Skill Park Compayn Limited	Supply of medical equipment	1816	EL5H	Executive	847,150.00	14/06/2017	-	847,150.00	Complete
22	Sportlight General Supplies Ltd	Supply of food stuffs		EL5H	Executive	357,000.00	07/05/2020	-	357,000.00	Complete
23	Steljak General Suppliers	Supply of foodstuffs		EL5H	Executive	131,040.00	18/07/2018	-	131,040.00	Complete
24	Stephen Wachira Mwangi	Supply of foodstuff	1094	Health	Executive	47,000.00	30/06/2018	-	47,000.00	Complete
25	Stephen Wachira Mwangi	Supply of foodstuff	1139	Health	Executive	28,200.00	30/06/2018	-	28,200.00	Complete
26	Stephen Wachira Mwangi	Supply of foodstuff		Health	Executive	53,800.00	30/06/2018	-	53,800.00	Complete
27	Stephen Wachira Mwangi	Supply of foodstuff	1140	Health	Executive	36,000.00	03/03/2018	-	36,000.00	Complete
28	Stephen Wachira Mwangi	Supply of foodstuff		Health	Executive	23,400.00	03/03/2018	-	23,400.00	Complete
29	Surgipharm Ltd	Supply of medical drugs	1916	EL5H	Executive	87,000.00	26/06/2015	-	87,000.00	Complete
30	Surso Enterprises Ltd	Supply of Household And Institutional Furniture	PO:3875	Health	Executive	2,087,200.00	15/01/2021	-	2,087,200.00	Complete
31	Syver General Supplies	Supply of foodstuffs	2441	EL5H	Executive	588,000.00	03/06/2019	-	588,000.00	Complete
32	Syver General Supplies	Supply of stationeries		EL5H	Executive	327,000.00	15/01/2021	-	327,000.00	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS
33	Syver General Supplies	Supply of food stuffs	3510	ELSH	Executive	1,203,650.00	07/05/2020	-	1,203,650.00	Complete
34	Tashly Contractors Co. Ltd	Supply of non-pharms	EBU/CNT/Q/485/486/487/48	Health	Executive	1,740,900.00	2018/2019	-	1,740,900.00	Complete
35	Tashly General Supplies	Supply of office desks and chairs		128 Gender	Executive	199,200.00	24/05/2017	-	39,200.00	Complete
36	Total Hospital Solutions Ltd	Supply of medical equipment	14447	Health	Executive	101,460.00	2018/2019	-	101,460.00	Complete
37	Tradeline Express Ltd	Supply of non-pharms		ELSH	Executive	1,473,550.00	08/06/2018	-	1,473,550.00	Complete
38	Tradeline Express Ltd	Supply of medical drugs		ELSH	Executive	1,580,000.00	12/06/2018	-	1,580,000.00	Complete
39	Tradeline Express Ltd	Supply of Icu items	3172	ELSH	Executive	1,890,200.00	23/10/2018	-	1,890,200.00	Complete
40	Transmedical Health Care	Supply of non-pharms	643	ELSH	Executive	1,967,682.00	07/05/2020	-	1,967,682.00	Complete
41	Trinity Petroleum	Supply of cooking gas		Health	Executive	9,440.00	2018/2019	-	9,440.00	Complete
42	Trinity Petroleum	Supply of cooking gas		ELSH	Executive	250,000.00	29/01/2018	-	250,000.00	Complete
43	Trinity Petroleum	Supply of cooking gas		ELSH	Executive	1,250,000.00	04/02/2017	-	1,250,000.00	Complete
44	Trinity Petroleum Ltd	Supply of cooking gas	3874154	ELSH	Executive	500,000.00	30/04/2018	-	500,000.00	Complete
45	Trippier Investment	Supply of cooking gas		ELSH	Executive	394,400.00	21/12/2021	-	394,400.00	Complete
46	Trippier Investment	Supply of cooking gas		ELSH	Executive	750,000.00	02/02/2021	-	750,000.00	Complete
47	Trippier Investment	Supply of cooking gas		ELSH	Executive	500,000.00	20/11/2020	-	500,000.00	Complete
48	Trippier Investment	Supply of food stuffs	3621	ELSH	Executive	431,940.00	07/05/2020	-	431,940.00	Complete
49	Trippier Investment	Supply of food stuffs	3693	ELSH	Executive	225,690.00	07/05/2020	-	225,690.00	Complete
50	Trippier Investment	Supply of food stuffs	3746	ELSH	Executive	1,500,000.00	22/07/2020	-	1,500,000.00	Complete
51	Tritech International	Supply of food stuffs		ELSH	Executive	1,064,850.00	07/05/2020	-	1,064,850.00	Complete
52	Tritech International Limited	Supply of foodstuff	CGE/PQ/16/2022	Health	Executive	588,000.00	03/03/2018	-	588,000.00	Complete
53	Twin one investments embu county	Supply and delivery of linen	NEG: 1016514/2021-2022	Health	Executive	991,230.00	24/06/2022	-	991,230.00	Complete
54	Umasa K Ltd	Supply of food stuffs		ELSH	Executive	1,111,540.00	27/05/2019	-	1,111,540.00	Complete
55	Umasa K Service and Solution	Supply of foodstuff		Health	Executive	860,705.00	25/05/2019	-	860,705.00	Complete
56	Umasa K Services and Solutions	Supply of food stuffs	3064	ELSH	Executive	1,435,500.00	17/03/2020	-	1,435,500.00	Complete
57	Umasa Services Ltd	Supply of food stuffs	2183	ELSH	Executive	1,106,840.00	27/01/2020	-	1,106,840.00	Complete
58	Universal Links Enterprises	Supply of foodstuff	2084	Health	Executive	11,800.00	25/05/2019	-	11,800.00	Complete
59	Veteran Pharmaceuticals Ltd	Supply of non-pharms	2080	Health	Executive	622,280.00	2018/2019	-	622,280.00	Complete
60	Veteran Pharmaceuticals Ltd	Supply of non-pharms	1792	Health	Executive	4,550.00	2018/2019	-	4,550.00	Complete
61	Victory Bookshop	Supply of stationeries		ELSH	Executive	363,200.00	12/09/2016	-	363,200.00	Complete
62	Victory Bookshop	Supply of inpatient files		ELSH	Executive	1,300,000.00	06/02/2019	-	1,300,000.00	Complete
63	Victory Bookshop	Supply of stationeries		ELSH	Executive	3,065,900.00	18/07/2019	-	3,065,900.00	Complete
64	Victory Bookshop	Supply of stationeries	3513	ELSH	Executive	1,980,000.00	07/05/2020	-	1,980,000.00	Complete
65	Vivi Enterprises Ltd	Branding materials	950447/2021/2022	Health	Executive	190,000.00	30/04/2022	-	190,000.00	Complete
66	Wacubee Investments	Supply of food stuffs		ELSH	Executive	439,100.00	25/06/2020	-	439,100.00	Complete
67	Wacubee Investments	Supply of food stuffs		ELSH	Executive	215,640.00	27/05/2020	-	215,640.00	Complete
68	Wacubee Investments	Supply of food stuffs	4073	Health	Executive	344,400.00	15/10/2021	-	344,400.00	Complete
69	Wagz Africa Company Ltd	Administration Uniforms		PSA & D	Executive	2,242,940.00	30/05/2017	-	2,242,940.00	Complete
70	Wagz Africa Company Ltd	Supply and delivery of Co-operate Uniforms		7 ECRA	Executive	699,200.00	21/01/2019	-	699,200.00	Complete
71	Walkergenix investments ltd	Supply and delivery of linen at embu level 5 hospital								
72	Wamstel General Merchants	Supply of food stuffs	ELSH/Q/07/2020-2021	Health	Executive	1,299,160.00	15/10/2021	-	1,299,160.00	Complete
73	Wamstel General Merchants	Supply of food stuffs		ELSH	Executive	288,000.00	25/06/2020	-	288,000.00	Complete
74	Wamstel General Merchants	Supply of food stuffs		ELSH	Executive	255,000.00	25/06/2020	-	255,000.00	Complete
75	Wamstel General Merchants	Supply of food stuffs		ELSH	Executive	228,800.00	26/06/2020	-	228,800.00	Complete
76	Westomax Investment Ltd	Supply of food stuffs	3327	ELSH	Executive	159,000.00	07/05/2020	-	159,000.00	Complete
77	Wina suppliers	Supply of electrical equipment		ELSH	Executive	412,400.00	08/06/2020	-	412,400.00	Complete
78	Winston Venture Ltd	Supply of non-pharms		ELSH	Executive	3,633,106.00	13/05/2022	-	3,633,106.00	Complete
79	Xpad Solution	Supply of furniture at Ruguru Ngandori		220 Education	Ruguru Ngandori	1,399,400.00	31/05/2022	-	1,399,400.00	Complete
80	Youth 360 Ltd	Supply of computer and ups at Kithimu Vtc Centre		197 Education	Kithimu	1,100,000.00	05/06/2021	-	1,100,000.00	Complete
81	Zanmi Company Limited	Supply of computer accessories	2586	ELSH	Executive	695,000.00	29/05/2019	-	695,000.00	Complete
82	Zanmi Company Limited	Supply of foodstuff		Health	Executive	1,463,000.00	08/02/2017	-	1,463,000.00	Complete
83	Zanmi Company Limited	Supply of foodstuff	CGE/PQ/16/2018/2020	Health	Executive	903,340.00	30/11/2018	-	903,340.00	Complete
				Health	Executive	767,945.00	25/05/2019	-	767,945.00	Complete

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		SUB-TOTAL				308,223,167.52		-	307,613,167.52		
	SUPPLY OF SERVICES										
1	A.M.A.CO	Ins. cover for KBW 287V		199	Agriculture	Executive	147,285.00	14/06/2017	-	147,285.00	Complete
2	Ahmednasir, Abdikadir & Company Advocates	Legal fee			Office of the Governor	Executive	4,440,000	2019/2020	-	4,440,000.00	Ongoing
3	AMACO	Insurance policy			Gender	Executive	346,552.00	12/06/2017	-	346,552.00	Complete
4	Amaco Assurance Co. Ltd	Provision of insurance services			Health		452,065.00	10/01/2016	-	452,065.00	Complete
5	Auto model motor garage	Repair of motor vehicles		266	Agriculture	Executive	315,000.00	01/04/2019	-	315,000.00	Complete
6	Auto model motor garage	Repair of motor vehicles		234	Agriculture	Executive	574,370.00	08/05/2018	-	574,370.00	Complete
7	Automodel Motor Services	Repair of motor vehicles	2028		ELSH		78,246.00	28/03/2018	-	78,246.00	Complete
8	Automodel Motor Services Limited	Motor vehicle repairs		3338	Health		302,148.00	28/03/2018	-	302,148.00	Complete
9	Automodel Motor Services Ltd	Motor vehicle repairs		1169	Health		188,780.00	28/03/2018	-	188,780.00	Complete
10	Babs Security Services Ltd	Motor vehicle repairs	EBU/CNT/13/T/2015-1016		Health		47,600.00	28/03/2018	-	47,600.00	Complete
11	Bennmann Ltd	Supply of water pipes	933472-2-2021/2022		Water and Irrigation		3,990,000.00	28/03/2018	-	3,990,000.00	Complete
12	Bentel Security Ltd	Provision of contracted security guards	914888-2021/2022		Youth, Empowerment and Sports		500,000.00	28/03/2018	-	500,000.00	Complete
13	BOB Morgan Services	Cash in transit services	848		ELSH		24,959.95	01/02/2016	-	24,959.95	Complete
14	BOB Morgan Services	Cash in transit services	335		ELSH		21,839.25	01/03/2016	-	21,839.25	Complete
15	BOB Morgan Services	Cash in transit services			ELSH		28,079.95	16/01/2016	-	28,079.95	Complete
16	CPSB National Consultative Forum	Annual subscription fees of of public service board forum balance 2018/2019			PSB		229,800.00	13/05/2019	-	229,800.00	Complete
17	Dimospa Security Ltd	Provision of contracted security guards-DG			Office of the Governor	Executive	292,140.00	13/05/2019	-	292,140.00	Complete
18	Eastman Driving School	Provision of driving course		207	Education	Mbeti North	2,249,500.00	18/03/2022	-	2,249,500.00	Complete
19	Eddie Njiru & Company Advocates	Legal fee			Office of the Governor	Executive	3,500,000	13/05/2019	-	3,500,000.00	Ongoing
20	EWASCO	Water bill			ELSH		40,731,029.50	30/06/2022	-	40,731,029.50	Complete
21	EWASCO	Water bills			Health		87,729.10	13/05/2019	-	87,729.10	Complete
22	Excel Plus Limited	Supply of promotional materials for Investors conference	382, 344, 345, 343, 333, 334, 335, 336, 342, 346, 341, 385, 383, 384		Trade and Tourism	Executive	1,998,720.00	15/03/2018	-	1,998,720.00	Complete
23	Giant Auctioneers	Auction services offered at ATC		104	Agriculture	Executive	53,401.00	23/05/2016	-	53,401.00	Complete
24	Gloria Consultancy Limited	Media publicity during & post conference		393	Trade and Tourism	Executive	2,600,000.00	15/03/2018	-	2,600,000.00	Complete
25	Institute of Human Resource Management	Subscription of institute of human resource management for two years for Jane Wachira Marigu			PSB		8,000.00	30/06/2022	-	8,000.00	Complete
26	Ireru & Company Advocates	Legal fee			Office of the Governor	Executive	580,000	2019/2020	-	580,000.00	Complete
27	Izaak Walton Inn	Catering Services		2314	Health		106,800.00	30/06/2022	-	106,800.00	Complete
28	Judgement Decree ELRC Cause 280 of 2016	Decree			Office of the Governor	Executive	3,088,600	2017/2018	-	3,088,600.00	Ongoing
29	Kamwati Auto Garage LTD	Repair And Service To GKA751N & 14CG002A	NEG: RME/EMB/CTY/24A/VOL.VI/ 81		Health		745,500.00	30/06/2022	-	745,500.00	Complete
30	Kangaru School	Training of enforcement Officers			PSA & D	Executive	516,000.00	2016/2017	-	516,000.00	Complete
31	Kavanda Auto Garage Ltd	Repairs of motor vehicles	2874		ELSH		75,874.00	21/06/2019	-	75,874.00	Complete
32	Kenet	Internet Connectivity			ELSH		1,644,477.00	07/05/2020	-	1,644,477.00	Complete
33	Kenya Pipeline Co. Ltd	Conference facilities	3550		ELSH		282,600.00	19/05/2021	-	282,600.00	Complete
34	Kenya Power	Electricity Bills for Health Facilities			Health	Executive	601,954.00	21/06/2019	-	601,954.00	Complete
35	Kenya Power	Electricity Bill For Machanga Mechanical Station			Agriculture	Executive	6,800.00	21/06/2019	-	6,800.00	Complete
36	Kenya School of Government	Tuition fee			ELSH		233,840.00	21/06/2019	-	233,840.00	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS
37	Kenya school of Government	Customer care course for Annet Karimi Nyaga								
38	Kenya School of Government	Training/ Induction		PSA & D	Executive	37,120.00	21/06/2019		37,120.00	Complete
39	Kenya School of Government-Embu	Hosting of second Embu county Investors' Conference		PSA & D	Executive	3,076,798.00	2017/2018	-	3,076,798.00	Complete
40	Kenya School of Government-Embu	Training		398 Trade and Tourism	Executive	2,643,103.45	15/03/2018	-	2,643,103.45	Complete
41	Kinyua Njagi & Company Advocates	Legal fee		Gender	Executive	89,034.00	12/01/2021	-	89,034.00	Complete
42	KPLC	Electricity bill		Office of the Governor	Executive	330,000	2018/2019	-	330,000.00	Ongoing
43	KPLC	Electricity bills		ELSH		8,852,376.00	30/06/2022	3,000,000.00	5,852,376.00	Complete
44	Marb Company Ltd	Cleaning services		Health		3,207,722.00	30/06/2022	-	3,207,722.00	Complete
45	Momanyi Gichuki & Company Advocates	Legal fee		Office of the Governor	Executive	59,000	2021/2022	-	59,000.00	Complete
46	Nation Media	Advertising		Office of the Governor	Executive	870,000	2019/2020	-	870,000.00	Ongoing
47	National Industrial Training Authority	Training Levy		PSA & D	Executive	2,122,908.00	2014/2015	-	2,122,908.00	Complete
48	Neru K Limited	Contracted Cleaning Services		PSA & D	Executive	471,300.00	2018/2019	-	471,300.00	Complete
49	Neru K Limited	Contracted Cleaning Services		ELSH		3,480,000.00	07/05/2020	-	3,480,000.00	Complete
50	Neru K Limited	Contracted Cleaning Services		ELSH		1,160,000.00	07/05/2020	-	1,160,000.00	Complete
51	New Embu Uhuru Garage	Repair of motor vehicles		ELSH		1,160,000.00	07/05/2020	-	1,160,000.00	Complete
52	New Embu Uhuru Garage	Repairs of motor vehicles	318	ELSH		4,640.00	29/10/2015	-	4,640.00	Complete
53	New Embu Uhuru Garage Limited	Motor vehicle repairs	1944	ELSH		319,232.00	30/06/2015	-	319,232.00	Complete
54	Ngaywa & Kibet Advocates	Legal fee		30 Gender	Executive	197,142.00	04/02/2018	-	197,142.00	Complete
55	Oyomba Mosota & Wamwea Advocates	Legal fee		Office of the Governor	Executive	2,600,000	2019/2020	-	2,600,000.00	Ongoing
56	Oyomba Mosota & Wamwea Advocates	Legal fee		Office of the Governor	Executive	4,900,000	2020/2021	-	4,900,000.00	Ongoing
57	Plenser Limited	Servicing of incinerator		Office of the Governor	Executive	4,400,000	2019/2020	-	4,400,000.00	Ongoing
58	Plenser Limited	Servicing of incinerator	1843	ELSH	Executive	805,353.00	08/11/2017	-	805,353.00	Complete
59	Prudent Security Services	Security Services – March 2022		ELSH	Executive	251,082.00	14/11/2017	-	251,082.00	Complete
60	Prudent Security Services	Security Services – April 2022		ELSH	Executive	1,033,500.00	26/06/2022	-	1,033,500.00	Complete
61	Prudent Security Services	Security Services – May 2022		ELSH	Executive	1,033,500.00	26/06/2022	-	1,033,500.00	Complete
62	Prudent Security Services	Security Services – June 2022		ELSH	Executive	1,033,500.00	26/06/2022	-	1,033,500.00	Complete
63	Quick kobil	Motor vehicle service		ELSH	Executive	1,033,500.00	26/06/2022	-	1,033,500.00	Complete
64	Rilnad Agency	Consultancy service		Office of the Governor	Executive	346,170.00	26/06/2022	-	346,170.00	Complete
65	Rorick Contractors	Repair of Director - Legal's office		NEG: 928342-2-2021/2022	Executive	1,484,800.00	26/06/2022	-	1,484,800.00	Complete
66	Samjos Tyres Centre	Repair And Service To GKA375M & KBY152C		Office of the Governor	Executive	454,720	2018/2019	-	454,720.00	Complete
67	Slopes Villa Hotel	Catering Services		NEG: EBU/CNT/Q/39/2020-2021	Executive	510,700.00	26/04/2021	-	510,700.00	Complete
68	Smartshine cleaning services	Cleaning services		Health	Executive	82,000.00	18/03/2022	-	82,000.00	Complete
69	Smartshine Cleaning Services	Cleaning Services – March 2022		ELSH/T/08/2020-2021	Executive	1,615,000.00	18/03/2022	-	1,615,000.00	Complete
70	Smartshine Cleaning Services	Cleaning Services – April 2022		ELSH	Executive	1,615,000.00	26/06/2022	-	1,615,000.00	Complete
71	Smartshine Cleaning Services	Cleaning Services – May 2022		ELSH	Executive	1,615,000.00	26/06/2022	-	1,615,000.00	Complete
72	Smartshine Cleaning Services	Cleaning Services – June 2022		ELSH	Executive	1,615,000.00	26/06/2022	-	1,615,000.00	Complete
73	Structural Reinforcement Components Limited	Feasibility study EIA and design of 3 treatment works		ELSH	Executive	1,615,000.00	26/06/2022	-	1,615,000.00	Complete
74	Sunlam general Insurance Co.	Ins. Covers for vehicl ereg. KCD 143G		46 Water and Irrigation	Executive	1,491,000.00	2017/2018	-	1,491,000.00	Complete
75	Tenri Vocational Training Centre	Repair of motor vehicle GK A645P		167 Agriculture	Executive	181,754.00	05/04/2017	-	181,754.00	Complete
76	The Star Publication Ltd	Advertising		199 Education	Executive	352,660.00	18/03/2022	-	352,660.00	Complete
77	Trident Insurance Company	Medical insurance for Excutives Officers		PSA & D	Executive	338,720.00	2018/2019	-	338,720.00	Complete
78	Vintage Beverage Distributors	Logistical facilitation at 2nd Embu investors conference		EBU/CNT/T/890473/2021-2022	Executive	9,998,420.00	2018/2019	-	9,998,420.00	Complete
				397 Trade and Tourism	Executive	2,070,000.00	15/03/2018	-	2,070,000.00	Complete

No.	SUPPLIER OF GOODS AND SERVICES	PROJECT DESCRIPTION	LPO NO.	DEPARTMENT	WARD	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	STATUS
79	Wesonga Mutembei & Kigen Advocates			Office of the Governor	Executive	4,451,000	2019/2020	-	4,451,000.00	Ongoing
80	Wesonga Mutembei & Kigen Advocates	Legal fee		Office of the Governor	Executive	4,600,000	2021/2022	-	4,600,000.00	Ongoing
81	Yogesh K. Patel & Minal Y. Patel	Rent payment for Municipality Offices		Lands	Executive	3,862,800.00	30/06/2022	-	3,862,800.00	Complete
	SUB-TOTAL					154,560,244.20		3,000,000.00	151,560,244.20	

GRAND TOTAL

1,816,400,190.13

457,212,635.75

1,358,577,554.38

**EMBU COUNTY EXECUTIVE
ANALYSIS OF PENDING BILLS AS AT 30 JUNE 2022**

JV. No.	PAYEES NAME	Fy. 2021	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
7320107	Co-operatives								
	Africa Capital Ltd	-	-	-	39,959.65	39,959.65	39,959.65	43,641.20	163,520.15
	Africa Retail Traders	-	-	-	-	834.00	834.00	834.00	2,502.00
	Afya Sacco	-	-	-	4,680,418.00	4,645,440.05	4,524,477.35	4,461,394.20	18,311,729.60
	Argos Furnishers Limited	-	-	-	-	280.35	280.35	280.35	841.05
	Ardhi Sacco	-	-	-	149,914.50	164,670.65	164,567.00	164,464.95	643,617.10
	Daima Sacco Society Limited	-	-	-	-	27,775.20	27,610.00	-	55,385.20
	Energy Sacco	-	-	-	21,698.00	21,698.00	21,698.00	21,698.00	86,792.00
	Harambee Sacco	-	-	-	399,526.40	400,271.45	392,131.55	383,649.65	1,575,579.05
	Hazina Sacco	-	-	-	329,432.35	327,536.80	325,641.20	294,901.45	1,277,511.80
	Mwalimu National Sacco	-	-	-	80,443.60	76,871.60	72,589.60	72,517.60	302,422.40
	Mwito Sacco	-	-	-	46,109.85	48,893.90	48,617.95	48,342.00	191,963.70
	Premier Kenya Ltd	-	336,803.60	-	412,584.85	399,657.10	439,584.10	495,892.65	2,084,522.30
	Progressive Credit Limited	-	-	-	8,349.50	8,349.50	8,349.50	8,349.50	33,398.00
	Platinum Credit Ltd	-	-	-	334,592.00	336,693.00	323,087.00	269,996.10	1,264,368.10
	Select Management Services Ltd	-	-	-	64,199.00	96,175.70	74,110.00	60,541.70	295,026.40
	Ollin Sacco	-	-	-	132,808.35	132,808.35	132,808.35	124,988.35	523,413.40
	Sheria Sacco	-	-	-	7,307.00	7,307.00	7,307.00	7,307.00	29,228.00
	Shirika Sacco	-	-	-	649,817.60	647,259.10	661,476.70	668,169.25	2,626,722.65
	Solution Sacco	-	-	-	78,195.00	78,195.00	78,195.00	78,195.00	312,780.00
	Trans Nation Sacco Ltd	-	-	-	226,810.00	226,560.00	224,130.00	223,880.00	901,380.00
	Trust Gro Sca Ltd	-	-	-	116,625.85	110,850.85	134,226.85	116,222.85	477,926.40
	Ufundi Sacco	-	-	-	-	2,060.00	2,060.00	2,060.00	6,180.00
	Ukulima Sacco	-	-	-	3,161,182.60	3,010,194.55	2,876,696.00	2,835,743.45	11,883,816.60
	Tuongane Tujijenge Sacco	-	-	-	-	123,508.60	8,219.95	8,219.95	139,948.50
	Wana-anga	-	-	-	39,980.00	39,980.00	39,980.00	39,980.00	159,920.00
	Winas Sacco	-	-	-	29,016,032.60	28,836,425.80	28,710,630.00	28,302,395.05	114,865,483.45
	Mentor Sacco	-	-	-	15,511.00	15,469.00	15,427.00	15,385.00	61,792.00
	Micro Mobile Ltd	-	-	-	-	213.90	213.00	213.90	640.80
	Milwasa	-	-	-	-	200.00	200.00	200.00	600.00
	Kenya Police Sacco	-	-	-	-	3,260.00	3,260.00	3,260.00	9,780.00
	Lunar Credit Ltd	-	-	-	-	3,245.15	32,245.15	616.90	36,107.20
	Letshego Kenya Ltd	-	-	-	-	383,135.15	383,135.15	360,509.50	1,126,779.80
	Izwe Loans Kenya Ltd	-	-	-	324,618.75	328,740.75	335,366.75	338,536.75	1,327,263.00
	Jamii Sacco	-	-	-	123,508.60	8,219.95	1,235,087.60	121,348.60	1,488,164.75
	Jogoo Sacco	-	-	-	27,100.30	27,016.95	26,933.60	26,850.25	107,901.10
	Kenya Credit Traders	-	-	-	9,123.85	9,123.85	9,123.85	4,813.15	32,184.70

JV. No.	PAYEES NAME	FY. 2021	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
	Kenya Mathabu Sacco	-	-	-	-	3,160.00	3,160.00	3,160.00	9,480.00
	Nawiri Sacco	-	-	-	-	1,980.00	1,980.00	20,780.00	24,740.00
	Newfortis Sacco	-	-	-	-	34,695.00	34,695.00	34,695.00	104,085.00
	SUB-TOTAL	-	336,803.60	-	40,495,849.20	40,628,715.90	41,420,094.20	39,664,033.30	162,545,496.20
7320123	Civil Service Housing Fund								
	2 CS Housing Fund Scheme	-	-	-	27,489.00	27,489.00	27,489.00	27,489.00	109,956.00
	33 Department of Housing	1,763,700.00	250,300.00	250,200.00	296,400.00	296,400.00	261,000.00	257,500.00	3,375,500.00
	Embu County Government Housing	5,831,911.50	-	-	492,628.45	528,446.35	581,373.75	519,981.25	7,954,341.30
	SUB-TOTAL	7,595,611.50	250,300.00	250,200.00	816,517.45	852,335.35	869,862.75	804,970.25	11,439,797.30
7320118	Provident Fund								
	GOK PSS Scheme	22,419,469.00	-	3,570,034.00	3,581,484.00	3,622,958.00	3,652,790.00	3,690,446.00	40,537,181.00
	LAPFUND Pension Auto	40,539,085.75	8,284,998.45	8,294,516.20	8,504,431.55	8,541,271.70	8,536,328.80	8,544,371.70	91,245,004.15
	LAPTRUST Benefit Scheme	418,401.45	-	418,401.45	418,401.45	418,401.45	418,401.45	418,401.00	2,510,408.25
	LAPTRUST Contribution Scheme	6,470,172.00	6,696,603.45	6,765,250.95	6,829,743.15	6,858,649.35	6,830,612.55	7,192,588.05	47,643,619.50
	SUB-TOTAL	69,847,128.20	14,981,601.90	19,048,202.60	19,334,060.15	19,441,280.50	19,438,132.80	19,845,806.75	181,936,212.90
7320113	HELB Deductions	-	-	-	296,893.70	360,856.35	369,079.70	366,665.70	1,393,495.45
7310102	NHIF	-	-	-	3,000.00	-	-	3,000.00	6,000.00
7320106	NSSF	-	-	-	-	-	-	2,000.00	2,000.00
7320101	PAYE	-	-	-	-	-	-	43,407,037.05	43,407,037.05
7320111	PAYE - W.C.P.S	14,981,735.85	330,006.85	-	324,205.45	326,611.00	327,018.20	325,133.75	16,614,711.10
7320115	Save As You Earn (SAVE)	59,800.00	-	-	55,840.00	53,860.00	53,860.00	53,860.00	277,220.00
7320114	Union Dues								
	Kenya Medical PP & Dentists Union	-	-	-	5,960.00	244,360.00	244,360.00	241,380.00	736,060.00
	Kenya County Govt Workers Union	-	-	-	249,600.00	246,240.00	245,280.00	245,760.00	986,880.00
	Union of Kenya C Servants	-	-	-	94,846.80	95,109.60	95,035.80	92,810.55	377,802.75
	Kenya National Union of Nurses	-	-	-	-	257,577.40	256,997.40	256,417.40	770,992.20
	Kenya Union of Clinical Officer	-	-	-	37,023.00	37,023.00	37,023.00	37,023.00	148,092.00
	KUNOPPET	-	-	-	94,846.80	94,360.00	108,920.00	117,320.00	415,446.80
	SUB-TOTAL	-	-	-	482,276.60	974,670.00	987,616.20	990,710.95	3,435,273.75
7320116	Mortgages/ Bank Loans								
	ABSA Bank Kenya Plc	-	-	-	-	921,115.00	921,115.00	793,928.65	2,636,158.65
	Co-operative Bank	-	-	-	-	-	-	9,859,399.35	9,859,399.35
	Bank of Africa	-	-	-	-	30,482.00	30,482.00	30,482.00	91,446.00

JV. No.	PAYEE NAME	Fy. 2021	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
	Equity Bank	-	-	-	-	6,837,989.05	6,820,820.45	6,995,841.45	20,654,650.95
	Family Bank	-	-	-	-	3,479,032.00	3,369,352.35	3,343,084.60	10,191,468.95
	Faulu Kenya Ltd	-	-	-	-	1,692,288.05	1,668,065.75	1,562,100.80	4,922,454.60
	Kenya Commercial Bank	-	-	-	-	5,954,781.00	5,954,781.00	6,027,211.00	17,936,773.00
	National Bank of Kenya	-	-	-	-	7,069.00	7,069.00	7,069.00	21,207.00
	Sidian Bank	-	-	-	-	31,514.60	-	-	31,514.60
	SUB-TOTAL	-	-	-	-	18,954,270.70	18,771,685.55	28,619,116.85	66,345,073.10
7320112	Staff Welfare Associations								
	BBF - TSC Secretariat	-	-	-	-	-	-	250.00	250.00
	Embu Welfare	-	-	-	-	-	-	30.00	30.00
	AMEK	-	-	-	-	2,100.00	2,100.00	2,100.00	6,300.00
	Mipango Welfare Association	-	-	-	-	-	-	180.00	180.00
	MOW Sports Welfare	-	-	-	-	410.00	410.00	410.00	1,230.00
	Municipal Council of Rumyenjes Staff Welfare	-	-	-	13,500.00	13,500.00	13,500.00	13,500.00	54,000.00
	National Association Orthopaedi	-	-	-	-	2,400.00	2,400.00	2,400.00	7,200.00
	National Nurses Association of Kenya	671,040.00	-	-	-	39,940.00	39,660.00	39,660.00	790,300.00
	Pharmaceutical Society of Kenya	-	-	-	9,768.00	9,768.00	9,768.00	9,768.00	39,072.00
	Society of Radiography Kenya	-	-	-	-	-	-	960.00	960.00
	Water Welfare Association	-	-	-	-	-	-	570.00	570.00
	TSC-Secretariat	-	-	-	-	-	-	40.00	40.00
	Ardhi Social Welfare Association	-	-	-	-	-	-	30.00	30.00
	Asso of Kenya Med Lab Sci Officers	-	-	-	7,380.00	7,380.00	7,380.00	7,380.00	29,520.00
	Association of Clinical Med. Prac. Kenya	-	-	-	-	-	-	720.00	720.00
	Association of Medical Recorsd Off	-	-	-	-	-	-	1,300.00	1,300.00
	Association of Public Health Officers	146,140.00	-	-	-	-	27,500.00	27,020.00	200,660.00
	Lucy Wambui Gatithi	-	-	-	-	-	-	14,000.00	14,000.00
	KUPPET	-	-	-	-	-	-	130.00	130.00
	Mazingira Welfare	-	-	-	65,207.15	61,830.15	61,830.15	61,828.15	250,695.60
	MCE Self Help Group	-	-	-	48,000.00	48,000.00	45,500.00	45,500.00	187,000.00
	OHAK	-	-	-	-	480.00	480.00	480.00	1,440.00
	Ngwataniro Self Help Group	-	-	-	-	40,000.00	40,000.00	40,000.00	120,000.00
	Niceta Muthoni Peter	-	-	-	-	-	-	132,029.15	132,029.15
	Jennifer Muthoni Ndambiri	16,080.00	-	-	-	5,360.00	5,360.00	5,360.00	32,160.00
	Kenya Clinical Officers Association	-	-	-	19,680.00	19,680.00	19,680.00	19,680.00	78,720.00
	Kenya Association of Livestock Technici	-	-	-	-	-	-	1,600.00	1,600.00
	Kenya Enrolled Nurses Association	-	-	-	-	-	-	80.00	80.00
	Kenya Med Social Workers Ass	-	-	-	-	-	-	560.00	560.00
	Kenya N. Secretaries Association	-	-	-	-	-	-	240.00	240.00
	Kenya Occupational Therapy Associatio	-	-	-	-	1,960.00	1,960.00	1,960.00	5,880.00

JV. No.	PAYEES NAME	Fy. 2021	JAN	FEB	MARCH	APRIL	MAY	JUNE	TOTAL
	Kenya Progressive Nurses Ass	-	-	-	-	23,260.00	23,260.00	23,030.00	69,550.00
	Kenya Secondary S Heads Association	-	-	-	-	-	-	480.00	480.00
	Kenya Soc of Agricultural Profess	-	720.00	-	-	800.00	800.00	800.00	3,120.00
	Kenya Society Physiotherapy	-	-	-	-	1,460.00	1,460.00	1,460.00	4,380.00
	Kenya Vet Association of Nyeri	-	-	-	4,940.00	4,940.00	4,940.00	4,940.00	19,760.00
	Kenya Water Technicians Association	-	-	-	-	-	-	320.00	320.00
	KESOTT	-	-	-	-	-	-	720.00	720.00
	KMA	-	54,705.00	-	44,520.00	44,520.00	44,520.00	44,520.00	232,785.00
	KNDA	-	-	720.00	-	720.00	720.00	720.00	2,880.00
	SUB-TOTAL	833,260.00	55,425.00	720.00	212,995.15	328,508.15	353,228.15	506,755.30	2,290,891.75
7320108	Insurances								
	Pioneer Assurance	131,051.80	-	-	132,021.80	132,021.80	132,021.80	131,051.80	658,169.00
	Prudential Life Assurance	-	-	-	6,305.00	6,305.00	6,305.00	6,305.00	25,220.00
	Sanlam Life Insurance Ltd	-	-	-	1,049,408.25	1,034,544.00	1,011,334.85	1,006,926.20	4,102,213.30
	Old Mutual Life Assurance	-	-	-	-	3,880.00	2,910.00	2,910.00	9,700.00
	Xplico Insurance Ltd	-	-	-	-	-	-	776.00	776.00
	UAP Provincial Insurance	-	2,910.00	-	2,910.00	2,910.00	2,910.00	2,910.00	14,550.00
	Britam Life Assurance Company Kenya	-	-	-	-	-	825,473.85	-	825,473.85
	British America Insurance	3,617,688.60	-	-	-	644,693.40	633,486.80	625,726.80	5,521,595.60
	CIC Insurance Group	-	-	-	98,373.50	98,373.50	98,373.50	88,044.95	383,165.45
	Geminia Insurance	-	-	-	-	3,880.00	3,880.00	3,880.00	11,640.00
	EGLET Insurance Ltd	-	-	-	-	2,162.15	2,162.15	2,162.15	6,486.45
	Jubilee Insurance	-	-	-	23,751.45	23,751.45	23,751.45	23,751.45	95,005.80
	Madison Life Assurance Kenya Ltd	-	-	-	148,024.05	154,811.05	154,811.05	151,527.60	609,173.75
	Liberty Life Assurance Kenya	-	-	-	11,712.75	11,712.75	11,712.75	1,138.80	36,277.05
	ICEA Lion Life Assurance	-	-	-	-	2,917.75	2,917.00	2,917.75	8,752.50
	SUB-TOTAL	3,748,740.40	2,910.00	-	1,472,506.80	2,121,962.85	2,912,050.20	2,050,028.50	12,308,198.75
7320199	Salary Control Account	246,000.00	-	-	-	-	-	198,973.20	444,973.20
	Commissioner of Income Tax-payment plan	42,220,759.00	-	-	-	-	-	-	42,220,759.00
	GRAND TOTAL	139,533,034.95	15,957,047.35	19,299,122.60	63,494,144.50	84,043,070.80	85,502,627.75	136,838,091.60	544,667,139.55