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COUNTY EXECUTIVE OF THARAKA NITHI

FOR THE YEAR ENDED 30 JUNE, 2022

REPUBLIC OF KENYA

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COUNTY GOVERNMENT OF THARAKA NITHI

EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE, 2022

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

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Glossary of Abbreviations

ASDSP	Agriculture Sector Support Programme – Sweden Government
B/F	Brought Forward
CA	County Assembly
CARA	County Revenue Allocation Act
CBK	Central Bank of Kenya
CECM	County Executive Committee Member
CRA	Commission on Revenue Allocation
DANIDA	Danish International Development Agency
ECDE	Early Child Development Education
FS	Financial Statement
FY	Financial Year
IFMIS	Integrated Financial Management Information System
IPSAS	International public Sector Accounting Standards
KCSAP	Kenya Climate Smart Agriculture Project
KDSP	Kenya Devolution Support Program
KUSP	Kenya Urban Support Program
PFMA	Public Finance Management Act
PSAB	Public Sector Accounting Standards Board
THSUCP	Transforming Health System for Universal Care Project
UDG	Urban Development Grant
UHDSP	Universal Healthcare for Devolved System Program
UIG	Urban Institutional Grant

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Tharaka-Nithi County (County Number 013) is one of the 47 counties constituted as per the Constitution of Kenya, 2010 located in Kenya's former Eastern Province. The County has six (6) Sub Counties namely Chuka, Igambang'ombe, Maara, Muthambi, Tharaka South and Tharaka North. The County covers approximately 2,609 Km² with human population of 393,177 as per 2019 census.

County Government of Tharaka Nithi is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction as per Fourth Schedule of Constitution of Kenya 2010.

County Government of Tharaka Nithi

Our Core Values

Our core values define our culture that dictates everything we do and shared understanding of what we stand for, how we treat each other and those we serve;

- Integrity
- Team Work
- Citizen Focus
- Innovation and Creativity
- Accountability and transparency

Our Mission

To enhance sustained social – economic growth through utilization of resources to improve the quality of life for the county residents

Our Vision

A prosperous and citizen focused County

Theme: The Haven of Value Addition

The county is headed by the County Governor **H.E Onesimus Muthomi Njuki** who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution.

b) Key Management

The day-to-day management is under the following key organs:

- The Office of the Governor
- Finance, Economic Planning, Trade and Industry
- Medical Services and Public Health
- Roads, Infrastructure and Public Works
- Land, Environment, Physical Planning Natural Resources and Urban Development
- Agriculture, Livestock, Veterinary, Fisheries and Co-operative Development
- Water and Irrigation
- Education, Vocational Training, Youth, Sports, Culture and Tourism
- Public Service, Administration and Devolution Affairs

Table 1: The County Executive Committee Members

	Name	Designation	Date of Holding Office
1	H.E Onesimus Muthomi Njuki	County Governor	23rd August 2017
2	H.E Francis Nyamu Kagwima	Deputy Governor	23rd August 2017
3	Mr. William Micheni M'birichi	County Secretary, Head of Administration and Public Service	27th October 2019
4	Dr Gichuiya Nthuranku	CECM Health and Sanitation	05th October 2017
5	Mrs. Dorothy I.K. Naivasha	CECM Finance & Economic Planning and Trade	
6	Eng. Jasper Mutegi Nkanya	CECM-Land, Environment, Physical Planning, Natural Resources and Urban Development	
7	Mrs. Sheila Mwende Kiganka	CECM-Education, Vocational Training Sports, Youth, Culture and Tourism	
8	Mr. Njue Njagi Kaithungu	CECM- Agriculture, Livestock, Veterinary Services, Fisheries Development Industry and Co-operative Development.	
9	Eng. Julius Kijiru Giti	CECM- Roads, Infrastructure, Public Works and ICT	
10	Mr. Abraham Maruta Kirema	CECM-Public Service, Administration and Devolution Affairs	

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:

Table 2: Fiduciary Responsibility

	Name	Designation
1	Dorothy I.K Naivasha	CECM – Finance, Economic Planning and Trade
2	Zephaniah Rwanda Mbaka	Chief Officer – Finance, Trade and Economic Planning
3	Betsy Muthoni Njagi	Chief Officer – Medical Services and ICT
4	Evelyne Kaari Njue	Chief Officer – Public Health
5	Faith Kyuga Kalunda	Chief Officer – Roads, Lands and Urban Development
6	Micheni Kibati Samson	Chief Officer – Agriculture and Co-operative
7	Stephen Mitugo	Chief Officer – Public Service and Administration
8	Aggrey Karani Irungu	Chief Officer – Education, Youth and Sports
9	Eng. Peter Kimathi	Chief Officer – Tourism
10	Gatiria Mutiga	Chief Officer - Environment
11	Eng. David Gichone	Chief Officer – Water and Irrigation
12	Kelvin Karithi Ng'ang'a	Chief Officer – Energy and Housing
13	Dr. Jackson Mbae Nkoroi	Chief Officer – Livestock

d) Fiduciary Oversight Arrangements

- **County Executive Audit Committee**

The county executive in accordance to PFM Act, 2012 Section 155 (5) and PFM Regulations, 2015 Section 167 appointed members to Internal Audit Committee for a period of three years with effect from 3rd December 2018 Gazette Notice 3626 published on 18th April 2019.

Table 3: Audit Committee Members

No	Name	Position
1	Obed Kibaged Chweya	Chairman
2	Stanley Kabira Kamunyu	Member
3	Joyce Kangai Kariuki	Member
4	Washington Muthomi Kithinji	Member
5	Lawrence Mutugi Micheni	Member Representing County Treasury

- **County Budget and Economic Forum (CBEF)**

The County Executive in accordance to PFM Act, 2012 Section 137 appointed members to County Budget and Economic Forum for a period of three years with effect from 3rd December 2018

Table 4: CBEF Members

No	Name	Position
1	H.E. Onesmas Muthomi Njuki	Governor / Chairman
2	All CEC Members	Members
3	Antony Njeru Kibaara	Member
4	Frankline Murithi Mutegi	Member
5	Murungi Mturuchiu Baituru	Member
6	Nelson Nyaga Nthiga	Member
7	Wanja Karuku	Member
8	Nabea Kibaara Fred	Member
9	Esther Nyambura Gitari	Member
10	Brown Murungi Kairaria	Member

Other Fiduciary Oversight Bodies include:

- County Assembly of Tharaka Nithi
- Senate of Kenya - Public Accounts and Investment Committee

e) **Entity Headquarters**
County Headquarters Building
Kathwana Town
P.O. Box 10-60406
KATHWANA

f) **County Executive Contacts**
Telephone: 0800720370
Email: info@ tharakanithi.go.ke
Website: www.tharakanithicounty.go.ke

g) **Entity Bankers**

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000 - 00200
City Square
NAIROBI

2. Kenya Commercial Bank
Chuka Branch
P.O Box 7014 - 60400
CHUKA

3. Co-operative Bank
Chuka Branch
P.O Box 101 - 60400
CHUKA

4. Trans Nation Sacco Society Limited
Chuka Branch
P.O Box 15-60400
CHUKA

5. Equity Bank
Chuka Branch
P.O Box 213 - 60400
CHUKA

6. Family Bank
Chuka Branch
P.O Box
CHUKA

h) **Independent Auditors**
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084 – 00100 GPO
NAIROBI

i) **Principal Legal Adviser**
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112 - 00200
City Square
NAIROBI

2. FORWARD BY THE CEC MEMBER FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Tharaka Nithi – Executive, Report and Financial Statements for the year ended 30th June 2022. The Financial Statements present the financial performance of the County Executive over the past year

During the financial year the amount requisitioned from County Revenue Fund (CRF) amounted to Ksh. 4,152,925,123 compared to Ksh. 4,663,962,412 transferred during the FY 2020/2021. Unspent balance brought forward amounted Ksh. 149,303,668 mainly on special purpose accounts.

(i) Summary of Funds Utilization

The summary of funds utilization against the approved budget during the financial year 2021/22 was as follows:

Table 5: Summary of Funds Absorption

	Budget Category Executive	Original Budget FY 2021/22 (Ksh)	Budget Supplementary Adjustment FY 2021/22 Ksh	Revised Approved Budget FY 2021/22 (Ksh)	Actual Cumulative Expenditure (Ksh)	Level of Funds Absorption (%)
1	Development	1,945,527,797	(46,373,605)	1,899,154,192	1,197,064,864	63%
2	Recurrent	3,111,549,207	451,144,302	3,562,693,509	3,069,846,328	86%
	Total Budget	**5,057,077,004**	**404,770,697**	**5,461,847,701**	**4,266,911,192**	**78%**

Sources: Approved Budget Tharaka Nithi County Supplementary Appropriation Act, 2021

The County reported overall absorption level at 78% for the year under review with 63% and 86% absorption rates for Development and Recurrent expenditure respectively. The failure to achieve full funds absorption can be attributed to revenue deficit and unrealised grant funds.

(ii) Summary of Budget Absorption by Expenditure Items

The table below present analysis overall budget absorption by expenditure item for the financial year ended 30th June 2022;

Table 6: Summary of Expenditure by Item

Description	Approved Budget.	Cumulative Expenditure	Level of Budget Utilization %
Compensation of Employees	2,235,622,424	2,105,920,482	94%
Use of Goods and Services	1,160,746,724	868,995,535	75%
Other Grants and Transfers	480,531,469	327,163,488	68%
Govt Pension and Retirement Benefits	30,000,000	14,401,917	48%
Other Payments	5,000,000	-	0%
Acquisition of Assets	1,529,947,084	949,787,298	62%
Payable from Previous Financial Periods	20,000,000	-	-
Total	**5,461,847,701**	**4,266,268,720**	**78%**

(iii) Cash flows

In the FY 2021/2022, the County experienced severe cash flow challenges due to delayed disbursement of CARA revenue with funds disbursement from Equitable Share of Revenue due in June not disbursed as end of the year, while several donor grants were partly released.

(iv) Pending bills

The County Government pending bills as per previous financial year amounted to Ksh. 327 M additions during the year was Ksh. 703 million. During the year under review the County settled pending bills amounting to Ksh. 161 million. The amount of pending bills as at 30th June 2022 amounts to Ksh. **872 million**. Detailed schedule attached on **Annex III**.

Our focus as County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

(v) Account Receivables

Imprests management is a critical area of focus in County Government of Tharaka Nithi. Our aim is to adhere to the PFM regulations on imprests management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. We will place more emphasis on complying with the PFM regulations with regards to imprests. During the year under review the amount of outstanding imprest reduced from Ksh. 22,374,541 in the year 2020/21 to Ksh. 5,227,248 as at 30th June 2022. Detailed schedule attached on **Annex IV**

(i) Non-Current Assets

During the year under review the County acquired more non-current assets from construction of buildings in various health facilities, construction of ECDE Classes in all wards and purchase of utility vehicles, and office furniture and equipment at cost of Ksh. **590 million**. The cumulative non-current assets belonging to the County amount to Ksh. **5.2 billion**. Fixed Asset Schedule provided. **Annex V.**

(ii) 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. In this regard, the County held an Annual consultative meeting in all county wards where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

The County Government has also developed a website where all important information is posted for ease of success by public. The portal is active and also helps in dissemination of important public information

(iii) Operational Performance

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

Value –for-money Achievements

The Government of Tharaka Nithi followed all the financial regulations and procedures in place when acquiring goods and services. It also adhered to prevailing circulars and publications. Consequently, all payments made for services rendered and goods acquired can be proved to be above board. The living standard of the people has also gone up. For instance, people are able to access clean water and use better roads. They are also able to access our medical services on timely basis

Implementation Challenges of Strategic Objectives

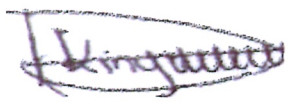
The county faces major challenge of inadequate revenue vis a vis the enormous service delivery requirement. Tharaka Nithi County is among the least funded County from CARA revenue. This has greatly hampered achievement of its development objectives.

Recommended Way Forward

The county government will continue investing heavily on programs that will have direct impact positively on the lives of our people and thereby uplift their standard of living. Necessary internal controls and measures shall be put in place to realize this. Wastage of resources in form of goods, human or otherwise should not be condoned

I take this opportunity to thank His Excellency Governor Muthomi Njuki, Members of County Assembly County employees and all stakeholders including tax payers for supporting the government in its execution of its mandate.

Thank you very much and God bless Tharaka Nithi County



Sign.....
Dorothy I. K. Naivasha
CECM – FINANCE, ECONOMIC PLANNING, TRADE AND INDUSTRY
COUNTY GOVERNMENT OF THARAKA NITHI

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

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 in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The County's 2018-2022 CIDP has identified eighteen (18) 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", 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 Tharaka Nithi County's 2018-2022 CIDP are to:

1. Provide Appropriate Infrastructure and transport network
2. Modernization and commercialization of Agriculture
3. Increased food security
4. Provide Quality Healthcare
5. Improving water accessibility
6. Improved access to Quality Education
7. Diversifying tourism
8. Increase electricity connectivity
9. Promote Alternative and Renewable energy
10. Integrated county management system
11. Improved citizen service and legislator connection
12. Promote trade
13. Conserving the natural environment
14. Efficient service delivery
15. Develop Whole sale and retail trade hubs
16. Increase revenue collection
17. Integrated county information management system
18. ICT Connectivity in the county

Progress on attainment of Strategic development objectives (***Adopted from Chapter 4 County Integrated Development plan 2018-2022),***

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement. The Table below provide the progress attained on the above stated objectives:

Department	Objective	Outcome	Indicator	Performance
Roads, Infrastructure, Public Works and Industry	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	Km for graded, gravelled and purchase of heavy-duty equipment	700km
Roads, Infrastructure, Public Works and Industry	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	Upgrading of earth and gravel roads to bitumen standards	9Km
Roads, Infrastructure, Public Works and Industry	To develop and maintain roads and storm water drainage to global standards	Opening up, grading, gravelling and maintenance of earth and gravel roads	Number of new heavy earth moving machines	4
Roads, Infrastructure, Public Works and Industry	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	Number of bridges constructed in inaccessible areas.	10
Roads, Infrastructure, Public Works and Industry	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	metres of culverts built	2000m
Health Services	To reduce incidences of preventable illnesses and mortality at the County level	Reduction of HIV related mortality and new infections	% reduction of HIV-related mortality	20%
Health Services	To improve health status of the individual, household and the community at the County	Increased access to specialised curative diagnostic interventions	% increase of access to specialised diagnostic services	10%
Health Services	To improve access to quality and affordable Health care	Reduced morbidity and mortality from curable and	% of time out of stock for Essential Medicines and Medical Supplies	20%

Department	Objective	Outcome	Indicator	Performance
		manageable diseases	(EMMS) – days per month	
Health Services	To increase access to quality and timely Preventive and promotive Health services	Reduced incidences of water-borne and sanitation related diseases	Coverage of Households that own any latrines (whether improved or unimproved)	80%
Health Services	To increase access to quality and timely Preventive and promotive Health services	Reduced incidences of water-borne and sanitation related diseases	% increase of food premises meeting minimum public Health Requirements	70%
Health Services	To increase access to quality and timely Preventive and promotive Health services	Reduced incidences of water-borne and sanitation related diseases	% increase of food, feed and water products/items meeting Health standards	70%
Health Services	To strengthen the provision and management of Health care services	Reduced incidences of priority communicable diseases targeted for eradication or elimination	TB treatment success rate	96%
Health Services	To strengthen the provision and management of Health care services	Reduced incidences of priority communicable diseases targeted for eradication or elimination	% reduction in new HIV Infections	60%
Health Services	To strengthen the provision and management of Health care services	Reduced incidences of priority communicable diseases targeted for eradication or elimination	Malaria Incidence	1%
Health Services	To strengthen the provision and management of Health care services	Improved maternal, newborn, child and adolescent Health	Proportion of children under one year fully immunized	77%

Department	Objective	Outcome	Indicator	Performance
Health Services	To strengthen the provision and management of Health care services	Improved maternal, newborn, child and adolescent Health	Contraceptive Prevalence Rate (WRA receiving FP commodities)	70%
Health Services	To strengthen the provision and management of Health care services	Reduced incidences of malnutrition	Stunting Rate	20%
Agriculture and livestock		Increased agricultural productivity	Yield/ Ha for maize and beans	20 bags/ha for maize and 10 bags/ha for beans
Agriculture and livestock		Increased agricultural productivity	Yield/ Ha for cereals and pulses	10bags/ Ha
Agriculture and livestock		Reduce post-harvest loses	%decline in post-harvest losses	5%
Agriculture and livestock		Provide certified and subsidised farm inputs	Number of farmers accessing subsidized fertilizer and planting materials	10000 farmers every year
Agriculture and livestock		Increased agricultural knowledge among farmers	Number of farmers trained on new agricultural technologies	10,000
Agriculture and livestock		Better marketing of agricultural goods and services	Number of value chains promoted	5 (milk, sorghum, banana, Ndegu and maize value chains promoted)
Agriculture and livestock		Increased in land under irrigated agriculture	% land under irrigation utilized in the irrigation schemes	10%
Agriculture and livestock		Increased farm incomes	% increase in farm incomes	10%
Agriculture and livestock		Increased extension services	% of farmers reached by extension officers per year	30%

Department	Objective	Outcome	Indicator	Performance
Agriculture and livestock		Improved livestock breeds	% of farmers receiving AI services	5%
Agriculture and livestock		increased honey production	Kilograms of honey produced per year	15,000
Agriculture and livestock		Reduced disease incidence	% decrease in disease incidence	5%
Agriculture and livestock	Increased and sustainable fish production for subsistence and commercial utilization.	Increase in fish production and consumption	Kgs of fish produced	1000
Agriculture and livestock	Increased and sustainable fish production for subsistence and commercial utilization.	Increase in fish production and consumption	Number of farmers engaged in fish production	500
Agriculture and livestock	Increased and sustainable fish production for subsistence and commercial utilization.	Increase in fish production and consumption	Kgs of fish consumed	3000
Education, Gender, Culture and Social Services	To enhance access, equity, quality and retention of Early Childhood Development and Education	Increase basic education access, retention, completion and transition rate	Teacher: pupil ratio	01:35
Education, Gender, Culture and Social Services	To enhance access, equity, quality and retention of Early Childhood Development and Education	Increase basic education access, retention, completion and transition rate	Class: pupil ratio	1:33
Education, Gender, Culture and Social Services	To enhance access, equity, quality and retention of Early Childhood Development and Education	Increase basic education access, retention, completion and transition rate	Book: child ratio	01:07

Department	Objective	Outcome	Indicator	Performance
Education, Gender, Culture and Social Services	Improving quality of education and training in Youth polytechnics	Increase technical training access, retention, completion and transition rate	% Increase in enrolment in YPS	20%
Education, Gender, Culture and Social Services	Development of sports at all levels in Tharaka Nithi County	Enhancing sport talents in Tharaka Nithi County	Increase in number of sports stadiums	3
Education, Gender, Culture and Social Services	Promote, conserve, and develop culture and arts	Harnessing and enhancing full potential of the peoples cultural heritage of Tharaka Nithi county	% Increase in number of children accessing care and protection services	5%
Lands, Physical Planning, Urban Development, Natural Resources	To have secure, accessible and conducive environment for doing business	Provision of urban services	Number of floodlights installed	20
Lands, Physical Planning, Urban Development, Natural Resources	To have secure, accessible and conducive environment for doing business	Provision of urban services	Number of markets constructed	10
Lands, Physical Planning, Urban Development, Natural Resources	To have secure, accessible and conducive environment for doing business	Provision of urban services	% recreational parks constructed	1
Lands, Physical Planning, Urban Development, Natural Resources	Ensure security of tenure	Protection of land rights	Number of completed adjudication sections completed	1
Lands, Physical Planning, Urban Development,	Ensure security of tenure	Protection of land rights	No. of Adjudication sections surveyed and demarcated	2

Department	Objective	Outcome	Indicator	Performance
Natural Resources				
Lands, Physical Planning, Urban Development, Natural Resources	To have an elaborate county spatial framework	Orderly development and Increased Investments	% of the County Spatial Plan Completed	60%
Lands, Physical Planning, Urban Development, Natural Resources	To have an elaborate county spatial framework	Orderly development and Increased Investments	% of the Urban Development Plan Completed	40%
Water Services and Irrigation	Increase Access to clean & safe water		Proportion of rural population with access to clean and safe water	20%
Water Services and Irrigation	Increase Access to clean & safe water	Ground water harvesting capacity increased	Number of boreholes drilled	25
Water Services and Irrigation	Increase Access to clean & safe water	Ground water harvesting capacity increased	Number of solar powered boreholes	15
Water Services and Irrigation	Increase productivity through promotion of irrigated agriculture	Increase in irrigation agriculture	% increase in Ha under irrigation	5%
Environment and natural resources	To increase tree cover percentage and ensure access to clean and adequate water for sustainable development.	Increased forest cover	Number of Ha under forest	10,000
Environment and natural resources	Promote proper and efficient solid waste management	A clean and healthy environment	% of urban population accessing safe and improved sanitation facilities D60	20%

Department	Objective	Outcome	Indicator	Performance
Energy, ICT and Housing	To enhance and streamline information management and fast service delivery	Effective and efficient information management and service delivery	Number of ERP systems in place	4
Energy, ICT and Housing	To enhance and streamline revenue collection	Increase in revenue collected	% of revenue collected through automated platform	80%
Energy, ICT and Housing	To enhance electricity connectivity and access in the county	Increase electricity connectivity and use	% of households connected to electricity	20%
Public service management	Effective and efficient management of the county affairs.	Quality leadership; Good governance and Accountability in the public service; Productivity and improved welfare of Public servants	Service delivery satisfaction	60%
Trade, Industry and Cooperative	To promote and develop the Cooperative sector	Better management of cooperative societies	% growth in the cooperative sector	10%
Trade, Industry and Cooperative	Promote development of small and medium industries in the county	Growth of the small and medium enterprises	number of registered small and medium enterprises	25000

4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The County Government of Tharaka Nithi exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on our pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

i. Sustainability strategy and profile

Tharaka Nithi County Government derives its existence from the Constitutional of Kenya (2010). The county ensures compliance with all necessary legislations and ensures the service delivery to the people of Tharaka Nithi.

ii. Environmental Performance

Tharaka Nithi County government has put measures and policies that ensure conservation of the environment and protection of the ecosystem. This is done through garbage waste management and planting of trees on public land and greening of public parks.

iii. Employee Welfare

The County has put in place policies that ensue the employee welfare are well guarded and all staff are given fare and just treatment. All staff matters are considered through select committee that evaluates the staff matter and advise according for necessary action such promotion, deployment, reprimanding and or dismissal.

Tharaka Nithi County is equal opportunity employer with consideration for merit as prerequisite for hiring. The County ensures applicants are not discriminated by gender, religious background, ethnicity or any other form of personality.

The County conducts annual staff appraisal that help to identify training needs and ways of improving staff productivity. The annual targets are negotiated and agreed between the officer and the supervisor at the beginning of the year. The County has clear career progression structure and staff are awarded promotion timely basis.

The County also provides medical cover for its staff and also ensures the salaries and other allowances are paid without delay.

iv. Market place practices-

Tharaka Nithi County is tasked with mandates as outlined on Constitutional of Kenya (2010) Forth Schedule.

In delivering its mandates the county ensure maximum benefit to the citizenly and that public funds are utilized in the most efficient and effective manner.

v. Community Engagements-

Tharaka Nithi County Government undertakes public participation in order to identify the community priority and obtain views of the stakeholders.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The CECM in charge of 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 **30th June, 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 entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

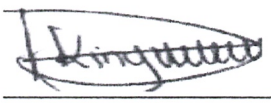
The CECM in charge Finance and Economic Planning accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards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

The CECM Finance and Economic Planning of the further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the County Government financial statements as well as the adequacy of the systems of internal financial control.

The CECM Finance and Economic Planning confirms that the County Executive's Financial Statement have prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government of Tharaka Nithi Executive Financial Statements were approved and signed by the CEC Member of Finance and Economic Planning on **25th July 2022**



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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF THARAKA NITHI 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 the County Executive of Tharaka Nithi set out on pages 1 to 65, which comprise of the statement of assets and liabilities

as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the 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 the County Executive of Tharaka Nithi 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 Government Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Financial Statements

The financial statements presented for audit had the following inaccuracies;

1.1. The statement of receipts and payments reflects comparative transfers from county revenue fund of Kshs.4,663,952,412 while the previous year's audited financial statements reflect Kshs.5,047,131,344 resulting to unreconciled variance of Kshs.383,178,932;

1.2. The previous year's audited financial statements reflect county own generated receipts amount of Kshs.254,745,602, other receipts of Kshs.18,450 and transfers to other government units of Kshs.429,024,953 which are omitted from current year's financial statements.

1.3. The statement of assets and liabilities reflects prior year adjustment of Kshs.642,472. However, this presentation is not in line with International Public Sector Accounting Standard (IPSAS) 3 which requires all prior year adjustments to be effected through the previous period balances.

In the circumstances, the accuracy and completeness of the above balances included in these financial statements could not be confirmed.

2. Overpayment of Salaries and Allowances

The statement of receipts and payments reflects compensation of employees amount of Kshs.2,105,920,482 as disclosed in Note 3 to the financial statements. However, the amount includes overpayment of Kshs.2,575,470 on basic salary and house allowance for ninety-two (92) employees.

In the circumstances, the accuracy and completeness of salaries and allowances amount of Kshs.2,575,470 could not be confirmed.

3. Unsupported Office and General Supplies and Services

The statement of receipts and payments reflects use of goods and services amount of Kshs.868,995,535 as disclosed in Note 4 to the financial statements. The amount includes office and general supplies and services of Kshs.31,868,947 out of which payments of Kshs.704,200 were not supported with payment vouchers, Local Purchase Orders (LPOs), contract agreements, delivery notes, requisitions and procurement records.

In the circumstances, the accuracy and completeness of office and general supplies and services amount of Kshs.704,200 could not be confirmed.

4. Unsupported Printing, Advertising and Supplies and Services

The statement of receipts and payments reflects use of goods and services amount of Kshs.868,995,535 as disclosed in Note 4 to the financial statements. The amount includes printing, advertising and information supplies and services of Kshs.34,631,357 out of which Kshs.1,999,589 was expenditure on three (3) documentaries featuring development projects but the contract agreement and letter of acceptance were not provided for audit.

In the circumstances, the accuracy and completeness of printing, advertising and information supplies and services amount of Kshs.1,999,589 could not be confirmed.

5. Unsupported Specialized Materials

The statement of receipts and payments reflects use of goods and services amount of Kshs.868,995,535 as disclosed in Note 4 to the financial statements. The amount includes specialized materials and supplies of Kshs.240,202,999 out of which Kshs.1,637,700 was not supported with requisitions, tender advertisements, tender opening and evaluation minutes, invoices, delivery notes and payment vouchers.

In the circumstances, the accuracy and completeness of specialized materials and supplies amount of Kshs.1,637,700 could not be confirmed.

6. Unsupported Feasibility Research Studies and Appraisal

The statement of receipts and payments reflects acquisition of assets amount of Kshs.949,787,298 as disclosed in Note 8 to the financial statements. The amount includes research studies, project preparation, design and supervision of Kshs.29,329,500 out of which Kshs.3,900,000 was paid to two (2) firms to conduct feasibility studies and appraisals. However, the signed reports for these research studies and appraisals, details of adoption of the reports and their implementation status were not provided for audit.

In the circumstances, the accuracy and completeness research studies, project preparation, design and supervision balance of Kshs.3,900,000 could not be confirmed.

7. Unaccounted Purchase of Certified Seeds

The statement of receipts and payments reflects acquisition of assets amount of Kshs.949,787,298 as disclosed in Note 8 to the financial statements. The amount includes purchase of certified seeds, breeding stock and live animals of Kshs.39,201,125 out which Kshs.21,701,125 was paid to two (2) firms for supply of seeds. However, the following unsatisfactory matters were noted;

i. Management did not explain the criterion used to distribute the seeds in terms of number of kilograms, coverage area and amount to pay per kilogram.

ii. The counter receipt vouchers used for distribution of seeds omitted the names and contacts of recipients.

iii. Out of the 1000kgs Boma Rhodes seeds received, only 310.5kgs were verified to have been distributed resulting to unaccounted 689.5kgs equivalent to Kshs.827,400 at a rate of Kshs.1,200 per kilogram.

iv. The M-Pesa statements for the pay bill account were not provided for audit to verify amounts received and into which bank account they were deposited.

In the circumstances, the accuracy and completeness of purchase of certified seeds, breeding stock and live animals of Kshs.21,701,125 could not be confirmed.

8. Un-recovered Payments from Suppliers

The statement of assets and liabilities reflects accounts receivables balance of Kshs.5,227,248 as disclosed in Note 10 to the financial statements. The amount includes recoverable payments from suppliers balance of Kshs.861,918 that was erroneously overpaid to two (2) firms in the previous year and which is yet to be recovered.

In the circumstances, the accuracy and recoverability of the receivables balance of Kshs.861,918 could not be confirmed.

9. Un-accounted Contractors' Retention Money

The statement of assets and liabilities reflects account payables balance of Kshs.122,745,179 as disclosed in Note 11 to the financial statements. The amount includes contractors' retention money of Kshs.98,444,567 but as at 30 June, 2022, the deposits bank account had a balance of Kshs.7,191,117 resulting to unexplained variance of Kshs.91,253,450.

In the circumstances, the accuracy and completeness of the account payables balance of Kshs.98,444,567 could not be confirmed.

10. Lack of Ownership Documents

Annex v to the financial statements reflects summary of non-current assets register with historical cost of Kshs.5,232,354,936 as at 30 June, 2022. The following unsatisfactory matters were noted;

i. The amount includes land at Kshs.4,386,080 but details of the number of parcels, location, sizes and their respective ownership documents were not provided for audit.

ii. The balance includes purchase of vehicles and other transport equipment of Kshs.388,850,117 but logbooks for forty-seven (47) motor vehicles and fifty-four (54) motor cycles were not provided for audit. In addition, two (2) new motor cycles were not in use, had no registration numbers and details on their acquisition were not provided for audit.

iii. Seventy (70) motor vehicles or 38% and twenty-seven (27) motor cycles or 27% were grounded without evidence of any measures being taken to repair or dispose them.

In the circumstances, the accuracy, valuation and ownership of land and motor vehicles balance of Kshs.393,236,197 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 Tharaka Nithi 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: recurrent and development combined reflects final receipts budget of Kshs.5,461,847,701 and actual on comparable basis of Kshs.4,302,362,399 resulting to an under-funding of Kshs.1,159,485,302 or 21% of the budget. Similarly, the County Executive spent Kshs.4,266,268,720 against an approved budget of Kshs.5,461,847,701 resulting to an under-expenditure of Kshs.1,195,578,981 or 22% 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 Audit Matters

In the audit report of the previous year, several issues were raised. However, no report or recommendations from Management and oversight bodies were submitted for

verification and clearance. In addition, the issues remain unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require Accounting Officers designated for County Government entities to resolve any issues resulting from an audit that remain outstanding.

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 for Conclusion

1. Failure to Inspect Cereals

The statement of receipts and payments reflects acquisition of assets amount of Kshs.949,787,298 as disclosed in Note 8 to the financial statements. The amount includes purchase of certified seeds, breeding stock and live animals of Kshs.39,201,125 out which Kshs.19,700,000 was for purchase of green grams, beans, maize from a Government agency. However, there was no evidence of inspection and acceptance to confirm the quantity and quality of seeds. This was contrary to Section 48(3)(a) of the Public Procurement and Asset Disposal Act, 2015 which states that immediately after delivery of goods, an inspection and acceptance committee shall inspect and where necessary, test the goods received.

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

2. Long Outstanding Imprest

The statement of assets and liabilities reflects accounts receivables balance of Kshs.5,227,248 as disclosed in Note 10 to the financial statements. Included in the amount is Kshs.4,365,330 in respect of outstanding imprest issued between 11 November, 2017 and 25 June, 2022 that had not been surrendered or accounted for. This was 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. Further, it was noted that some officers held multiple imprests that remained un surrendering. This was contrary to Section 93(4)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that before issuing temporary imprest, accounting officer shall ensure that the applicant has no outstanding imprest.

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

3. Procurement Irregularities

In the year under review, the following procurement irregularities were noted;

i. Management did not prepare and publish all contracts awarded through the Public Procurement Information Portal (PPIP). This was contrary to Executive Order No.2 of 2018 and Circular Ref No. OP/CAB 39/1A of 28 June, 2018 that required all Public Entities (PEs) to publish contract awards in the format and manner stated therein.

ii. A report to Public Procurement Regulatory Authority on preferences and reservations indicating awards to youths, women and persons with a disability was not provided for audit. This was contrary to Section 157(10)(12)(13) of the Public Procurement and Assets Disposal Act, 2015.

iii. Quarterly and annual reports on inventory and stock take as required by Section 162(2) of the Public Procurement and Asset Disposal Act, 2015 which states that the head of procurement function shall conduct quarterly and annual inventory and stock taking in order 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.

4. Irregular Budget Allocation to the County Assembly

During the year, the County Assembly of Tharaka Nithi had an approved budget of Kshs.449,413,000 which was equivalent to 8% of the total budgeted revenue of Kshs.5,911,260,701 for the whole County Government of Tharaka Nithi. This was contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015, which states that the approved expenditure of a County Assembly shall not exceed seven per cent (7%) of the total revenue of the county government or twice the personnel emoluments of that County Assembly, whichever is lower.

In the circumstances, Management was in breach of law.

5. Budget for Compensation of Employees

During the year under review the approved County Executive final receipts budget was Kshs.5,461,847,701 while that of compensation of employees was Kshs.2,235,622,424 translating to 37.8% of the total revenue. This was contrary to Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the county government's expenditure on wages and benefits for its public officers, shall not exceed thirty-five (35) per cent of the County Government's total revenue.

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

6. Non-Compliance with the One-Third of Basic Salary Rule

During the year ended 30 June, 2022, four hundred eighty-four (484) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section C.1(3) of the

Public Service Commission (PSC) Human Resource Policies, 2016. Management has not explained failure to comply with the policy.

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

7. Delay in Remittance of Withholding Tax

The statement of assets and liabilities reflects account payables balance of Kshs.122,745,179 as disclosed in Note 11 to the financial statements. The amount includes unremitted withholding taxes of Kshs.24,300,612 which comprise of Kshs.4,808,246 from previous years and Kshs.19,492,366 for the current financial year. However, Management has not explained failure to remit these taxes to the Kenya Revenue Authority. This was contrary to Section 42(A) 4 subsection 4(B) of the Tax Procedures Act, 2015 which states that the tax withheld shall be remitted to Commissioner on or before the twentieth day of the month following the month in which the deduction is made.

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

8. Irregular Procurement of Routine Maintenance Services

The statement of receipts and payments reflects use of goods and services amount of Kshs.868,995,535 as disclosed in Note 4 to the financial statements. Included in the amount is routine maintenance - other assets of Kshs.19,016,858 out of which Kshs.1,853,248 was expenditure on repairs and maintenance of motor vehicles. However, there was no evidence of requisition for the services, approvals from the user department and a record of maintenance, repairs and replacement in respect to the equipment. This was contrary to Regulation 174(3) of the Public Procurement and Asset Disposal Regulations, 2020 which requires preparation of these records. In addition, the Local Service Orders were issued after the repairs. Further only one (1) provider out of the fourteen (14) registered service providers was awarded the services contrary to Regulation 91(5) of the Public Procurement and Asset Disposal Regulations, 2020 which requires an accounting officer to ensure a fair and equitable rotation amongst the registered suppliers.

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

9. Irregular Composition of Procurement Committees

During the year under review, the tender opening committee and tender evaluation committee for construction of a dormitory at Ibiriga Youth Polytechnic consisted of the same members. This was contrary to Section 78(1)(b) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that at least one of the members of tender opening committee shall not be directly involved in the processing or evaluation of the tenders.

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

10. Stalled Rukindu Water Project

The statement of receipts and payments reflects acquisition of assets amount of Kshs.949,787,298 as disclosed in Note 8 to the financial statements. The amount includes infrastructure and civil works of Kshs.358,917,489 out of which Kshs.1,465,250 was paid for the supply of pipes and fittings for Rukindu Water Project. However, physical verification in the month of July, 2022 revealed that the pipes and fittings were still lying at the County store, a year after their delivery without explanations.

In the circumstances, value for money from infrastructure and civil works expenditure of Kshs.1,465,250 could not be confirmed.

11. Irregular Award for Upgrading of Mitheru- Kaanwa Road

The statement of receipts and payments reflects acquisition of assets amount of Kshs.949,787,298 as disclosed in Note 8 to the financial statements. The amount includes Kshs.290,486,655 for construction of roads out of which Kshs.48,191,300 was paid to a contractor for upgrading Mitheru- Kaanwa road to bitumen standards. However, the following unsatisfactory matters were noted;

i. The works were awarded in financial year 2017/2018 to cover 7.5 kms at a contract sum of Kshs.247,899,400 and Kshs.35,000,000 for one (1) kilometer tarmacking was paid to the first contractor. The contract was terminated but the reasons for termination and the original signed contract agreement were not provided for audit. In addition, there was no evidence of assessment, inspection and valuation reports of the work done to support the payment made.

ii. The second contractor was paid Kshs.48,191,300 which was not supported by evaluation reports of the tender bids received, engineer estimates, valuation of works done and certificates of work done. Also, the signed contract agreement was not provided for audit to determine terms of engagement.

iii. A site visit in the month of July, 2022 revealed that a stretch of approximately a hundred (100) metres tarmacked road had deep and wide potholes and lacked drainage system.

In the circumstances, value for money for construction of roads expenditure amount of Kshs.48,191,300 could not be confirmed.

12. Incomplete Deputy Governor's Residence

During the financial year 2018/2019, the contract for construction of Deputy Governor's residence was awarded at a contract sum of Kshs.30,279,440 and Kshs.23,930,894 or 79% of contract price was paid by 14 April, 2020. Physical verification in the month of July, 2022 revealed that roofing and plastering had been done which was estimated to be at 79% level of completion. However, external finishes including the main gate, windows panes, ground levelling and internal finishes including wardrobes, kitchen fittings and painting had not been done, no works were ongoing and the contractor was not on site.

In addition, the period for rent payment/ leasing Deputy Governor's residence as per the Salaries and Remuneration Commission Circular No: SRC/TS/COG/6/61/48 VOL.II (64) lapsed on 30 June, 2022.

In the circumstances, value for money on expenditure of Kshs.23,930,894 for construction of Deputy Governor's residence could not be confirmed.

13. Failure to Operationalize Itigururu Agricultural Training Centre

The contract to erect and complete Agricultural Training Center at Itigururu was awarded in the financial year 2017-2018 at a contract sum of Kshs.56,052,040 which was explained to have been fully paid by March, 2020. However, contract agreements and evaluation reports including the relevant payment vouchers and certificates of the works completed were not provided for audit. A site visit in the month of July, 2022 revealed that the principal's office and a seminar hall were complete. However, the institution was not operational since there were no lecture rooms or posting of teaching and non-teaching staff.

In the circumstances, the value for money on expenditure of Kshs.56,052,037 for construction of Agricultural Training Center at Itigururu could not be confirmed.

14. Abandoned Construction of Tunyai - Ntaara Road

The contract to upgrade 20 Kilometers of Tunyai-Ntaara road to bitumen standards was awarded in November, 2018 at a contract sum of Kshs.689,341,600 for a period of three (3) years ending November, 2022. However, as at 30 June, 2022 Kshs.117,999,162 had been paid and a site visit in the month of July, 2022 revealed upgrading of only 4 Kilometers and the contractor was not on site. This was contrary to Section 153(1) of the Public Finance Management Act, 2012 which states that the accounting officer of a county government entity is responsible for the management of the entity's assets and liabilities and shall manage those assets in such a way that the County Government achieves value for money in acquiring, using or disposing them.

In the circumstances, value for money on expenditure of Kshs.117,999,162 for upgrading Tunyai-Ntaara road to bitumen standards could not be confirmed.

15. Abandoned Construction of Kambandi - Cheera Road

The contract to upgrade 11.5 kilometres of Kambandi-Cheera-Ruguti road to bitumen standards was awarded at a sum of Kshs.356,261,151 for a period of three (3) years ending 30 June, 2021. However, after payment of Kshs.108,972,469 or 31% of the contract sum, only 3 Kilometres were verified to be upgraded. Management did not explain the delays or highlight measures being taken to upgrade the remaining 8.5 Kilometers. In addition, contract documents including bills of quantities, certificates of work done and evaluation reports were not provided for audit.

In the circumstances, value for money on expenditure of Kshs.108,972,469 for upgrading Kambandi-Cheera-Ruguti road to bitumen standards could not be confirmed.

16. Failure to Operationalize Green Grain Drying Storage at Mukothima

The tender to construct green grain drying storage at Mukothima was awarded in the year 2018 at a contract sum of Kshs.31,956,538 and certificate of completion issued in the year 2020. However, Management did not provide evidence to show that feasibility studies was conducted and physical verification revealed that the facility is not operational. In addition, on 25 May, 2022, an agreement between the County Government and a private investor to lease the facility at a monthly rent of Kshs.20,000 and to purchase green grams from farmers at Kshs.115.00 per kilogram was signed. However, no documents were provided to show how the investor was identified and the basis of determining both the monthly rentals and price per kilogram of green grams.

In the circumstances, value for money on expenditure of Kshs.31,956,538 for construction of green grain drying storage at Mukothima could not be confirmed.

17. Failure to Operationalize Veterinary Laboratory at Marimanti

The contract for the construction of veterinary laboratory at Marimanti was awarded in the year 2018 at a sum of Kshs.17,858,003 and entire amount paid by June, 2019 after completion of the works. However, a site visit in the month of July, 2022 revealed that the facility was not in use, the structure had visible marks of leaking roof and some doors were loosely hanging. In addition, the laboratory was not equipped and relevant staff have not been posted to the institution.

In the circumstances, value for money on expenditure of Kshs.17,858,003 for construction of veterinary laboratory at Marimanti could not be confirmed.

18. Pending Bills

Appendix III to the financial statements reflects pending bills balance of Kshs.872,160,551. Included in the balance are pending bills some dating back in the year 2014. Management did not provide an explanation why the long outstanding bills were not taken as a first charge and prioritized for payments in the subsequent years. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund and the accounting officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations.

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

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 of Conclusion

1. Lack of Risk Management Strategy

The County Executive did not have a documented risk management strategy. This is contrary to Regulation 158 of the Public Finance Management (County Governments) Regulations, 2015 which requires the accounting officer to ensure that the County Government entity develops risk management strategies, which include fraud prevention mechanism and develops a system of risk management and internal controls that builds robust business operations.

In the circumstances, the effectiveness of controls of risk management could not be confirmed.

2. Failure Update Register and Tag Fixed Assets

Annex v to the financial statements reflects summary of non-current assets with historical cost of Kshs.5,232,354,936. However, the fixed assets registers included only asset acquired in financial year 2021/2022 instead of all County Executive fixed assets. In addition, physical verification revealed that the assets were not tagged for ease of identification and movement.

In the circumstances, the effectives of controls of fixed assets management could not be confirmed.

3. Failure to Fully Automate All Payrolls

The statement of receipts and payments reflects compensation of employees amount of Kshs.2,105,920,482 out of which Kshs.14,476,351 was paid through manual payrolls. However, use of manual payrolls system requires manual calculation of gross pay, deductions and net pay by the human resource officers and monthly and/or annual updates of the data which could be prone to human error and manipulation.

In the circumstances, the effectives of controls of manual payrolls could not be confirmed.

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

Responsibilities of 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 control, 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 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 financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 control 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 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to 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

27 February, 2023

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30th JUNE 2022

	Notes	2021/2022 Ksh	2020/2021 Ksh
RECEIPTS			
Transfers from County Revenue Fund	1	4,152,925,123	4,663,952,412
TOTAL RECEIPTS		**4,152,925,123**	**4,663,952,412**
PAYMENTS			
Compensation of Employees	3	2,105,920,482	2,332,459,514
Use of Goods and Services	4	868,995,535	693,704,654
Other Grants and Transfers	5	327,163,488	462,001,584
Social Security Benefits	6	14,401,917	59,195,907
Payables from Previous Financial Years	7	-	58,096,593
Acquisition of Assets	8	949,787,298	1,005,093,221
TOTAL PAYMENTS		**4,266,268,720**	**4,610,551,473**
SURPLUS/DEFICIT		**(113,343,597)**	**53,400,939**

The accounting policies and explanatory notes to these financial statements form an integral part of the Financial Statements. Tharaka Nithi County Executive Financial Statements were approved on **25th July 2022** and signed by:

Zephaniah Rwanda Mbaka
Chief Officer, Finance and Economic Planning

CPA. E.K Nduati
Director Accounts
ICPAK Reg No.6720

8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2022

	Notes	2021/2022 Ksh	2020/2021 Ksh
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9	67,149,881	172,307,811
Total Cash and Cash Equivalent		**67,149,881**	**172,307,811**
Accounts Receivables	10	5,227,248	22,374,541
TOTAL FINANCIAL ASSETS		**72,377,129**	**194,682,352**
FINANCIAL LIABILITIES			
Accounts Payables	11	122,745,179	131,064,333
NET FINANCIAL ASSETS		**(50,368,050)**	**63,618,019**
REPRESENTED BY			
Fund Balance Brought Forward	12	63,618,019	10,217,080
Prior Year Adjustment	13	(642,472)	-
Surplus / (Deficit) for the Year		(113,343,597)	53,400,939
NET FINANCIAL POSITION		**(50,368,050)**	**63,618,019**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. Tharaka Nithi County Executive Financial Statements were approved on **25th July 2022** and signed by:

Zephaniah Rwanda Mbaka
Chief Officer, Finance and Economic Planning

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ICPAK Reg.No.6720

9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30th JUNE 2022

		2021/2022	2020/2021
Receipts from Operating Income	**Notes**	**Ksh**	**Ksh**
Transfers from County Revenue Fund	1	4,152,925,123	4,663,952,412
Total Receipts		**4,152,925,123**	**4,663,952,412**
Payments for operating expenses			
Compensation of Employees	3	2,105,920,482	2,332,459,514
Use of Goods and Services	4	868,995,535	693,704,654
Other Grants and Transfers	5	327,163,488	462,001,584
Social Security Benefits	6	14,401,917	59,195,907
Payable from Previous Financial Periods	7	-	58,096,593
Total Payments Operating Activities		**3,316,481,422**	**3,605,458,252**
Adjusted for:			
Decrease / (Increase) in Account Receivables	10B	17,147,293	(20,467,211)
(Decrease) / Increase in Account Payables	11A	(8,961,626)	27,509,464
Net Adjustments		**8,185,667**	**7,042,253**
Net cash flow from Operating Activities		**844,629,368**	**1,065,536,413**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(949,787,298)	(1,005,093,221)
Net Increase in Cash and Cash Equivalent		(105,157,930)	60,443,192
Prior Year Adjustment	13	(642,472)	-
Cash and Cash Equivalent at Beginning of the Year	9	172,307,811	111,864,619
Cash and Cash Equivalent at END of the Year		**67,149,881**	**172,307,811**

The accounting policies and explanatory notes to these financial statements form an integral part of the Financial Statements. Tharaka Nithi County Executive Financial Statements were approved on **25th July 2022** and signed by:

Zephaniah Rwanda Mbaka
Chief Officer, Finance and Economic Planning

CPA. Nduati E.K
Director Accounts
ICPAK Reg. No. 6720

10. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
RECEIPTS	a	b	c=a+b	d	e=c-d	f=d/c %
Transfers from County Revenue Fund	5,057,077,004	255,333,421	5,312,410,425	4,152,925,123	(1,159,485,302)	78%
Unspent Balances Brought Forward	-	149,437,276	149,437,276	149,437,276	-	100%
TOTAL RECEIPTS	**5,057,077,004**	**404,770,697**	**5,461,847,701**	**4,302,362,399**	**(1,159,485,302)**	**79%**
PAYMENTS						
Compensation of Employees	2,062,157,874	173,464,550	2,235,622,424	2,105,920,482	(129,701,942)	94%
Use of Goods and Services	943,997,278	216,749,446	1,160,746,724	868,995,535	(291,751,189)	75%
Other Grants and Transfers	528,228,456	(47,696,987)	480,531,469	327,163,488	(153,367,981)	68%
Social Security Benefits	-	30,000,000	30,000,000	14,401,917	(15,598,083)	48%
Other Payments	15,000,000	(10,000,000)	5,000,000	-	(5,000,000)	0%
Payables from Previous Financial Periods	-	20,000,000	20,000,000	-	(20,000,000)	0%
Acquisition of Assets	1,507,693,396	22,253,688	1,529,947,084	949,787,298	(580,159,786)	62%
TOTAL PAYMENTS	**5,057,077,004**	**404,770,697**	**5,461,847,701**	**4,266,268,720**	**(1,195,578,981)**	**78%**

Tharaka Nithi County Executive Financial Statements were approved on 25th July 2022 and signed by:

Zephaniah Rwanda Mbaka
Chief Officer, Finance and Economic Planning

CPA. Nduati E.K.
Director Accounts
ICPAK Reg. No. 6720

11. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget (a)	Adjustments (b)	Final Budget c = (a+b)	Actual on Comparable Basis (d)	Budget Utilization Difference (f)	% of Utilization
Transfers from County Revenue Fund	3,111,549,207	371,358,069	3,482,907,276	3,135,910,418	(346,996,858)	90%
Unspent Balances Brought Forward	-	79,786,233	79,786,233	79,786,233	-	100%
TOTAL RECEIPTS	**3,111,549,207**	**451,144,302**	**3,562,693,509**	**3,215,696,651**	**(346,996,858)**	**90%**
PAYMENTS						
Compensation of Employees	2,062,157,874	173,464,550	2,235,622,424	2,105,920,482	(129,701,942)	94%
Use of Goods and Services	820,755,028	225,749,446	1,046,504,474	789,003,985	(257,500,489)	75%
Other Grants and Transfers	93,913,755	8,300,000	102,213,755	44,789,494	(57,424,261)	44%
Government Pension and Retirement Benefits	-	30,000,000	30,000,000	14,401,917	(15,598,083)	0%
Other Payments	15,000,000	(10,000,000)	5,000,000	-	(5,000,000)	0%
Payables from Previous Financial Periods	-	-	-	-	-	0%
Acquisition of Assets	119,722,550	23,630,306	143,352,856	115,730,450	(27,622,406)	81%
TOTAL PAYMENTS	**3,111,549,207**	**451,144,302**	**3,562,693,509**	**3,069,846,328**	**(492,847,181)**	**86%**

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 7-8 were approved on 25th July 2022 and signed by:

Zephaniah Rwanda Mbaka
Chief Officer, Finance and Economic Planning

CPA. Nduati E.K.
Director Accounts
ICPAK Reg. No.6720

12. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
Transfers from County Revenue Fund	1,945,527,797	(116,024,648)	1,829,503,149	1,017,014,705	(812,488,444)	56%
Unspent Balances Brought Forward	-	69,651,043	69,651,043	69,651,043	-	100%
TOTAL RECEIPTS	**1,945,527,797**	**(46,373,605)**	**1,899,154,192**	**1,086,665,748**	**(812,488,444)**	**57%**
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of Goods and Services	123,242,250	(9,000,000)	114,242,250	79,991,550	(34,250,700)	70%
Other Grants and Transfers	434,314,701	(55,996,987)	378,317,714	282,373,994	(95,943,720)	75%
Government Pension & Retirement Benefits	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
Payables from Previous Financial Period	-	20,000,000	20,000,000	-	(20,000,000)	0%
Acquisition of Assets	1,387,970,846	(1,376,618)	1,386,594,228	834,056,848	(552,537,380)	60%
TOTAL PAYMENTS	**1,945,527,797**	**(46,373,605)**	**1,899,154,192**	**1,196,422,392**	**(702,731,800)**	**63%**

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 7-8 were approved on 25th July 2022 signed by;

Zephaniah Rwanda Mbaka
Chief Officer, Finance and Economic Planning

CPA. Nduati E.K.
Director Accounts
ICPAK Reg. No. 6720

Explanation Notes to Statement of Comparison Budget and Actual Amounts:

1. The amount of funds requisition by County Executive from the County Revenue Fund amounting to Ksh. **4,152,925,123** against the budget amount of Ksh. **5,312,410,425** resulting to deficit of Ksh. **1,159,485,302**. The funds received were as follow;

CARA Revenue	Approved Budget	Actual Realized	Variance
Recurrent Accounts	3,482,907,276	3,135,910,418	(346,996,858)
Development Accounts	1,829,503,149	1,017,014,705	(812,488,444)
Total Amount	**5,312,410,425**	**4,152,925,123**	**(1,159,485,302)**

2. The Unspent Balance Brought Forward amounting to Ksh.149,437,276 include bank balances as at 30th June 2021 that were not returned to CRF but utilized during the current year as shown on Note 2 of Financial Statement

3. The personnel expenditure reported actual expenditure of 2.1 million resulting to 94% level of absorption against the budget allocation.

4. The Use of Goods and Services, recorded a moderate expenditure at 75% following more austerity measures undertaken by the County Treasury to control expenditure on non-essential items and Covid pandemic control measures that resulted to reduced travel

5. The expenditure on Grants includes Scholarship and other educational benefit relate to amount transferred to Tharaka Nithi County Bursary Fund during the year at Ksh. 10,000,000, Other Capital Grants relates to grants transfers to Urban Development Grant to Kathwana Municipality Ksh. 43,905,748 M, KCSAP Ksh. 222,650,265 M, Emergency Locust Response Project Ksh. 10,317,981and Ksh. 5,500,000 to ASDSP, Current Grant to transfers to Health Facilities World Bank grants, amounting to Ksh. 22,393,494 M and Youth Polytechnic grants of Ksh. 15,195,000

6. During the Financial Year, the County paid gratuity for officers on contract term been monthly contribution amounting to Ksh. 14 million.

7. The Budgetary allocation under Other Payments amounting to Ksh. 5 million was funds earmarked for transfer to Emergency Fund, but due to revenue shortfall, no money was disbursed.

8. The County expenditure on acquisition of assets amounting to Ksh. 949 million constitute mainly development projects such as improvement of access roads, construction of buildings, purchase of motor vehicles, civil works and purchase of specialized equipment with absorption level of 62%.

9. The expenditure on Account Payables from Previous Financial Period was budgetary provision for paying off debt owed to Kenya Revenue Authority and refund to supplier erroneously deducted taxes and not remitted to KRA.

10. The overall funds absorption during the financial year 2021/22 was at 78%. The short fall can be attributed to revenue deficit as detailed above.

11. Reconciliation between the Statement of Receipts and Payment, Statement of Cash Flow and Statement of Appropriation Recurrent and Development Combined on Actual Total Receipts.

Statement of:	Actual Receipts Ksh.
Appropriation Recurrent and Development Combined	4,302,362,399
Receipts and Payments	4,152,925,123
Cash Flow	4,152,925,123
Variance	149,437,276

The Variance is the amount of unspent balances from previous financial year which is included among the receipts under the statement of Appropriation Recurrent and Development Combined as contained on (*Note No. 2*). However, the component is excluded under the Statement of Receipts and Payments since its generated from past year, while in the Statement of Cash Flows, the amount is contained under Cash and Cash Equivalent at the beginning of the Year (*Note No. 10*)

13. BUDGET EXECUTION BY PROGRAMME AND SUB-PROGRAMMES

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			Ksh	Ksh	Ksh	Ksh	Ksh
101003610		**General Administration Planning and Support Services**	**862,783,877.00**	**-73,895,527.00**	**843,888,350.00**	**241,306,623.40**	**604,381,726.60**
	101013610	Administration, Policy, Strategy and Management of Agriculture	867,783,877.00	-88,895,527.00	805,888,350.00	171,717,003.40	634,171,346.60
	101023610	General Administration Services	25,000,000.00	15,000,000.00	40,000,000.00	69,789,620.00	-29,789,620.00
102003610		**Land Policy and Planning**	**90,773,888.00**	**-8,575,106.00**	**82,198,882.00**	**68,641,054.60**	**13,557,827.40**
	102013610	Physical Planning Services	75,758,300.00	-3,758,918.00	71,999,382.00	64,629,773.60	7,369,608.40
	102033610	Land administration & management	15,015,688.00	-4,816,188.00	10,199,500.00	4,011,281.00	6,188,219.00
105003610		**Crop Development and Management**	**149,466,108.00**	**27,074,840.00**	**149,540,948.00**	**119,897,523.00**	**29,643,425.00**
	105013610	Crops Development, Agribusiness and Market Development	149,466,108.00	27,074,840.00	149,540,948.00	119,897,523.00	29,643,425.00
108003610		**Public Works and Housing Services**	**1,890,750.00**	**18,163,750.00**	**20,054,500.00**	**20,992,036.00**	**-937,536.00**
	108013610	Public Works Services	1,890,750.00	18,163,750.00	20,054,500.00	20,992,036.00	-937,536.00
109003610		**P14 Kathwana Municipality Development Programme**	**87,996,660.00**	**39,400,000.00**	**127,396,660.00**	**67,590,291.95**	**59,806,368.05**
	109013610	SP1 Kathwana Urban Area Support	87,996,660.00	39,400,000.00	127,396,660.00	67,590,291.95	59,806,368.05
201003610		**General Administration Planning and Support Services**	**62,098,304.00**	**440,115.00**	**62,538,419.00**	**66,953,543.00**	**-4,415,124.00**
	201013610	General Administration Services	62,098,304.00	440,115.00	62,538,419.00	66,953,543.00	-4,415,124.00
202003610		**Roads Transport**	**433,198,250.00**	**197,821,298.00**	**631,019,548.00**	**593,279,466.40**	**37,740,081.60**
	202013610	Rural Roads Improvement and Maintenance Services	433,198,250.00	197,821,298.00	631,019,548.00	593,279,466.40	37,740,081.60
204003610		**Energy Resource Development & Management**	**222,700,000.00**	**-106,299,204.00**	**116,400,796.00**	**5,079,396.00**	**111,321,400.00**
	204013610	Energy Resource Development & Management	222,700,000.00	-106,299,204.00	116,400,796.00	5,079,396.00	111,321,400.0

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
205003610		ICT Infrastructure Development	19,500,000.00	-2,900,000.00	16,600,000.00	15,156,858.20	1,443,141.80
	205013610	ICT Infrastructure Development	19,500,000.00	-2,900,000.00	16,600,000.00	15,156,858.20	1,443,141.80
301003610		General Administration, Planning and Support Services	90,802,200.00	-1,030,570.00	89,771,630.00	88,519,618.50	1,252,011.50
	301013610	General Administration and Support Services	90,802,200.00	-1,030,570.00	89,771,630.00	88,519,618.50	1,252,011.50
304003610		Cooperative Development and Management	3,327,317.00	-1,854,280.00	1,473,037.00	0	1,473,037.00
	304013610	Cooperative Advisory Services and Marketing	3,327,317.00	-1,854,280.00	1,473,037.00	0	1,473,037.00
305003610		Industrial Development and Investment	8,200,000.00	-1,500,000.00	6,700,000.00	3,047,510.00	3,652,490.00
	305033610	Industrial Development	4,500,000.00	-1,200,000.00	3,300,000.00	449,010.00	2,850,990.00
	305043610	Consumer Protection & Fair Trade Practices	3,700,000.00	-300,000.00	3,400,000.00	2,598,500.00	801,500.00
401003610		Curative Health Services	164,000,000.00	87,000,000.00	251,000,000.00	243,462,986.25	7,537,013.75
	401073610	Medical Supplies	127,000,000.00	80,000,000.00	207,000,000.00	205,025,066.25	1,974,933.75
	401083610	Laboratory Services	37,000,000.00	7,000,000.00	44,000,000.00	38,437,920.00	5,562,080.00
404003610		General Administration Planning and Support Services	1,551,157,777.00	175,886,518.00	1,727,044,295.00	1,438,111,187.40	288,933,107.60
	404013610	General Administration Services	471,561,777.00	85,121,968.00	556,683,745.00	307,908,337.20	248,775,407.80
	404033610	Human resource management	1,068,400,000.00	93,464,550.00	1,161,864,550.00	1,123,079,293.70	38,785,256.30
	404053610	HMIS Monitoring and Evaluation	11,196,000.00	-2,700,000.00	8,496,000.00	7,123,556.50	1,372,443.50
501003610		General Administration Planning and Support Services	144,444,755.00	0	144,444,755.00	142,700,408.60	1,744,346.40
	501013610	Administration Planning and Support Services	144,444,755.00	0	144,444,755.00	142,700,406.60	1,744,346.40
504003610		Education and Youth Training	188,848,777.00	-27,650,000.00	161,198,777.00	115,401,385.00	45,789,392.00
	504013610	Promotion of Basic Education (ECDE)	114,639,170.00	-18,500,000.00	96,139,170.00	58,343,431.00	37,795,739.00
	504023610	Youth Training and Capacity Building	74,201,607.00	-9,150,000.00	65,051,607.00	57,057,954.00	7,993,653.00
701003610		County Leadership	33,070,400.00	23,060,000.00	56,130,400.00	49,489,757.00	6,640,643.00

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
		and Coordination of MDAs					
	701033610	Coordination of CMAs (Office of County Secretary)	21,250,000.00	19,000,000.00	40,250,000.00	43,439,523.00	-3,189,523.00
	701043610	Public Sector Advisory Services (Legal, Political, and Economic A	11,820,400.00	4,060,000.00	15,880,400.00	6,050,234.00	9,830,166.00
702003610		**County Government Advisory Services**	**10,358,661.00**	**-200,000.00**	**10,358,661.00**	**4,987,805.00**	**5,370,856.00**
	702023610	County Public Service Board	0	0	0	0	0
	702033610	Communication and Strategy	8,158,661.00	1,000,000.00	9,158,661.00	4,589,400.00	4,569,261.00
	702053610	Disaster Management and Coordination	2,400,000.00	-1,200,000.00	1,200,000.00	398,405.00	801,595.00
703003610		**Economic Policy and County Planning**	**7,800,000.00**	**17,300,000.00**	**25,200,000.00**	**17,217,560.00**	**7,982,440.00**
	703023610	Monitoring and Evaluation Services	2,400,000.00	2,400,000.00	4,800,000.00	825,000.00	3,975,000.00
	703043610	Economic Development, Planning and Coordination Services	3,100,000.00	12,000,000.00	15,100,000.00	12,506,980.00	2,593,020.00
	703053610	County Statistics Services	2,400,000.00	2,900,000.00	5,300,000.00	3,885,580.00	1,414,420.00
704003610		**Financial Management Services**	**16,820,000.00**	**10,293,400.00**	**27,113,400.00**	**10,480,653.20**	**16,632,746.80**
	704013610	Monitoring and Evaluation Services	1,550,000.00	-250,000.00	1,300,000.00	705,200.00	594,800.00
	704033610	Procurement and Value Chain Management Services	2,370,000.00	700,000.00	3,070,000.00	1,050,900.00	2,019,100.00
	704053610	Audit Services	4,300,000.00	3,743,400.00	8,043,400.00	2,939,780.20	5,103,619.80
	704063610	Budget Formulation and Cordination	4,350,000.00	3,100,000.00	7,450,000.00	4,080,988.00	3,369,012.00
	704083610	Accounting Services	4,250,000.00	3,000,000.00	7,250,000.00	1,703,785.00	5,546,215.00
706003610		**General Administration, Planning and Support Services**	**666,956,115.00**	**89,964,345.00**	**756,920,460.00**	**542,897,574.75**	**214,022,885.25**
	706013610	General Administration and Support Services	142,503,244.00	10,450,000.00	152,953,244.00	144,229,060.40	8,724,183.60
	706023610	Sub-County Administration and Field Services	6,360,000.00	-2,800,000.00	3,560,000.00	1,292,600.00	2,267,400.00
	706043610	Management of County Affairs	86,566,911.00	19,550,000.00	106,116,911.00	75,923,062.15	30,193,848.85

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
		(Office of Governor)					
	706053610	Coordination and Supervisory Services (Deputy Governor's Office)	16,480,000.00	7,000,000.00	23,480,000.00	4,119,500.00	19,360,500.00
	706103610	Human Resource Management Services	415,045,960.00	55,764,345.00	470,810,305.00	317,333,352.20	153,476,952.80
710003610		**Urban Development and Administration**	**83,176,188.00**	**14,093,640.00**	**97,269,828.00**	**89,491,535.20**	**7,778,292.80**
	710013610	Urban Administrative Service	83,176,188.00	14,093,640.00	97,269,828.00	89,491,535.20	7,778,292.80
711003610		**Human Resource Management and Development**	**4,975,000.00**	**-2,400,000.00**	**2,575,000.00**	**1,325,189.00**	**1,249,811.00**
	711013610	County Public Service Board Services	4,975,000.00	-2,400,000.00	2,575,000.00	1,325,189.00	1,249,811.00
712003610		**Resource Mobilization**	**18,609,300.00**	**2,500,000.00**	**21,109,300.00**	**11,912,195.00**	**9,197,105.00**
	712013610	Revenue Administration	18,609,300.00	2,500,000.00	21,109,300.00	11,912,195.00	9,197,105.00
713003610		**Kenya Devolution Support Programme**	**309,484,500.00**	**0**	**309,484,500.00**	**163,505,533.00**	**145,978,967.00**
	713013610	Kenya Devolution Support Program	309,484,500.00	0	309,484,500.00	163,505,533.00	145,978,967.00
1.001E+09			**6,500,000.00**	**11,706,408.00**	**18,206,408.00**	**1,128,316.00**	**17,078,092.00**
	1001013610	Environment and Natural Resource	6,500,000.00	11,706,408.00	18,206,408.00	1,128,316.00	17,078,092.00
1.002E+09			**272,599,756.00**	**-11,952,100.00**	**260,647,656.00**	**155,166,024.50**	**105,481,631.50**
	1002013610	Domestic Water Services	260,520,800.00	-6,500,000.00	254,020,800.00	151,079,104.50	102,941,695.50
	1002023610	Water Storage Services	1,297,306.00	-57,800.00	1,239,506.00	203,200.00	1,036,306.00
	1002033610	Irrigation and Drainage Services	10,781,650.00	-5,394,300.00	5,387,350.00	3,883,720.00	1,503,630.00
		Grand Total	**5,057,077,004.00**	**404,770,697.00**	**5,461,847,701.00**	**4,265,899,831.00**	**1,195,947,870.00**

14. SIGNIFICANT ACCOUNTING POLICIES

The principal 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 Shilling, which is the functional and reporting currency of the entity 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 County Government of Tharaka Nithi 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 Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

i. Transfers from the County Revenue Fund (CRF)

Transfer from Exchequer 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 notified to the receiving entity.

ii. Proceeds from sale of assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

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

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.

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 Government of Tharaka Nithi 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 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments 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 government 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.

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 Ksh.21,709,889 compared to Ksh 22,367,668 in prior period as indicated on note 10 Cash and Bank Balances.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements. Only acquisition of assets that have future economic value and ownership to County is recognised on Fixed Asset Register. Assets of consumable nature are excluded from the register.

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 at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of Receipts and Payments in the year in which the payments are made.

11. Contingent Liabilities

A contingent liability is:

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

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

The County 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.

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

12. Contingent Assets

The County 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 in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Government of Tharaka Nithi 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 **15th June 2021** for the period 1st July 2021 to 30th June 2022 as required by law. There was two (2) number of supplementary budgets passed in the year. A high-level assessment of the County'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. The following changes were made on comparative figures FY 2020/21

The amount of money requisitioned and transferred from County Revenue Fund to County Executive operating accounts. The comparative figure FY 2020/21 has been amended to reflect the amount transferred only, rather that gross revenue receipt for the year amounting to Ksh. 5,301,895,396

The item previously reported under Finance Cost (Ksh. 120,521 FY 2020/21) under ***Note 10*** has being Reclassified Under Use of Goods as Services as Bank Charges. The gross amount of Use of Goods and Services in FY 2020/21 amended to reflect the changes.

Transfers to County Assembly being requisition from County Revenue Fund, hence the comparative figures from previous year amounting to Ksh. 429,024,953 (FY 2020/21) is not reflected on County Executive Financial Statements

The Bank Balances relating to Revenue Collection Bank Accounts has been moved from County Executive Cash and Bank Balances to be reported under Receiver of Revenue Financial Statements (FY 2020/21Bank Balances Ksh 15,693,187 and Cash in Hand Ksh. 293,948)

The comparative figures on Fund Balance Brought Forward has been amended to exclude the Bank and Cash Balances as at 30th June 2019 on Revenue Collection Bank Accounts amounting to Ksh. 15,987,134 which has been moved to Receiver of Revenue Financial Statement and County Revenue Fund account balance of Ksh. 136,669,453 reported under County Revenue Fund Financial Statements. Therefore, the amount of Cash and Cash Equivalent FY 2020/2021 adjusted from Ksh. 264,060,635 to Ksh. 111,854,619 to reflect the changes.

15. Subsequent Events

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. Prior Year Adjustment

During the year, errors that have been corrected are disclosed under *Note 13* explaining the nature and amounts.

17. Related Party Transactions

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

15. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFER FROM CRF

	2021/2022	2020/2021
	Ksh	Ksh
Transfer from CRF Quarter 1	915,521,733	490,364,102
Transfer from CRF Quarter 2	1,013,523,891	1,301,028,929
Transfer from CRF Quarter 3	748,210,079	1,143,680,874
Transfer from CRF Quarter 4	1,475,669,420	1,728,878,507
Total Amount	**4,152,925,123**	**4,663,952,412**

2. UNSPENT BALANCES BROUGHT FORWARD

	2021/2022	2020/2021
	Ksh	Ksh
Tharaka Nithi Fuel Levy Fund Account - CBK	10,318,393	832,338
Tharaka Nithi County- Health Special Purpose - CBK	53,804,585	4,759,485
Tharaka Nithi County KDSP - CBK	25,848,040	21,415,693
Tharaka Nithi County Poly Grant - CBK	45,615,033	29,115,391
Tharaka Nithi County Urban Dev Grant - CBK	13,717,617	-
Tharaka Nithi County Covid – CBK	-	39,677,000
Tharaka Nithi County Covid - Family Bank	113,147	-
Tharaka Nithi County Imprest Acct Co-op Bank	20,461	4,456,350
Total Bank Balances	**149,437,276**	**95,799,907**

3. COMPENSATION OF EMPLOYEES

	2021/2022	2020/2021
	Ksh	Ksh
Basic Salaries of Permanent Employees	1,116,952,304	1,252,436,873
Basic Wages of Temporary Employees	52,348,000	33,624,000
Personal Allowances paid as part of Salary	859,386,139	995,709,313
Pension and other Social Security Contributions	77,234,039	50,689,328
Total	**2,105,920,482**	**2,332,459,514**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. USE OF GOODS AND SERVICES

	2021/2022	2020/2021
	Ksh	Ksh
Utilities, Supplies and Services	29,158,110	25,143,411
Communication, Supplies and Services	9,476,308	11,817,948
Domestic Travel and Subsistence	117,363,834	83,818,287
Foreign Travel and Subsistence	226,380	-
Printing, Advertising and Information Supplies & Services	34,631,357	18,491,733
Rentals of Produced Assets	1,813,548	3,159,840
Training Expenses	12,470,754	6,934,665
Hospitality Supplies and Services	133,280,925	89,885,305
Insurance Costs	33,336,061	15,850,597
Bank Charges	95,838	120,521
Specialised Materials and Supplies	240,202,999	199,155,067
Office and General Supplies and Services	31,868,947	28,786,220
Fuels, Oil and Lubricants	70,146,229	60,265,815
Other Operating Expenses	108,808,296	85,054,780
Routine Maintenance – Vehicles and other Transport Equipment	27,099,091	38,547,379
Routine Maintenance – Other Assets	19,016,858	26,673,086
Total	**868,995,535**	**693,704,654**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. OTHER GRANTS AND TRANSERS

	2021/2022	2020/2021
	Ksh	Ksh
Membership Fees and Dues and Subscriptions to International Organization	-	1,000,000
Scholarships and Other Educational Benefits	10,000,000	21,770,000
Other Capital Transfers and Grants	282,373,994	348,693,857
Other Current Transfers and Grants	34,789,494	90,537,727
TOTAL	**327,163,488**	**462,001,584**

Explanation Notes
The expenditure on Scholarship and other educational benefit relate to amount transferred Tharaka Nithi County Bursary Fund during the year at Ksh. 10,000,000

The item of Other Capital Grants relates to grants transfers to Urban Development Grant to Kathwana Municipality Ksh. 43,905,748 M, KCSAP Ksh. 222,650,265 M, Emergency Locust Response Project Ksh. 10,317,981 and Ksh. 5,500,000 to ASDSP

The Current Grant relate to transfers to Health Facilities World Bank grants, amounting to Ksh. 19,594,494 M and Youth Polytechnic grants of Ksh. 15,195,000

6. SOCIAL SECURITY BENEFITS

	2021/2022	2020/2021
	Ksh	Ksh
Government Pension and Retirement Benefits	14,401,917	59,195,907
Total	**14,401,917**	**59,195,907**

Explanation Notes
The expenditure relates to payment of gratuity for employees under contract employment. The expenditure for the current year amount to Ksh. 14.4M.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. PAYABLE FROM PREVIOUS FINANCIAL PERIODS

	2021/2022	2020/2021
	Ksh	Ksh
Domestic Payables from Previous Financial Period	-	58,096,593
Total	**-**	**58,096,593**

8. ACQUISITION OF ASSETS

Non-Financial Assets	2021/2022	2020/2021
	Ksh	Ksh
Construction of Buildings	85,987,866	99,060,243
Refurbishment of Buildings	33,355,061	1,603,023
Construction of Roads	290,486,655	392,816,969
Infrastructure and Civil Works	358,917,489	371,099,782
Purchase of Vehicles and Other Transport Equipment	17,993,043	46,884,938
Purchase of Office Furniture and General Equipment	63,878,369	14,667,726
Purchase of Household Equipment	50,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	9,000,000	-
Purchase of Specialised Plant, Equipment and Machinery	21,588,190	51,359,240
Purchase of Certified Seeds, Breeding Stock and Live Animals	39,201,125	12,366,700
Research, Studies, Project Preparation, Design & Supervision	29,329,500	15,234,600
Total	**949,787,298**	**1,005,093,221**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. CASH AND BANK BALANCES

Name of Account & Bank	Account Number	Purpose	2021/2022	2020/2021
			Ksh	Ksh
Tharaka Nithi County Recurrent Account - CBK	1000171375	Recurrent Acct	3,395	398,473
Tharaka Nithi County Development Account - CBK	1000171359	Development Act	25,342	104,394
Tharaka Nithi Fuel Levy Fund Account - CBK	100251988	Fuel Levy Fund	319,773	10,318,393
Tharaka Nithi County- Health Special Purpose - CBK	1000287691	Grants	29,584,051	53,804,585
Tharaka Nithi County KDSP - CBK	1000394676	Grants	5,773,787	25,848,040
Tharaka Nithi County KCSAP SP – CBK	1000365568	Grants	-	-
Tharaka Nithi County ASDSP SP - CBK	1000365579	Grants	-	-
Tharaka Nithi County Poly Grant - CBK	1000368675	Grants	6,549,859	45,615,033
Tharaka Nithi County Urban Institution - CBK	1000371943	Grants	-	-
Tharaka Nithi County Urban Dev Grant – CBK	1000371951	Grants	-	13,717,617
Tharaka Nithi County Covid - CBK	1000454628	Grants	-	-
Tharaka Nithi County Primary Health Care- CBK	1000555537	Grants	52,256	-
Tharaka Nithi County Climate Change – CBK	1000542028	Grants	-	-
Tharaka Nithi County Emergency Locust response Project - CBK	1000516868	Grants	-	-
Tharaka Nithi County Covid 19 Account - Family Bank	054000008257	Grants	110,147	113,147
Tharaka Nithi County Deposit Account - CBK	1000251988	Deposits	21,709,889	22,367,668
Tharaka Nithi County Imprest Acct Co-op Bank	01141527727500	Imprest Account	-	20,461
Tharaka Nithi County Imprest Acct Family Bank	054000010064	Imprest Account	3,021,382	-
Total Cash and Cash Equivalent			**67,149,881**	**172,307,811**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACCOUNT RECEIVABLES (Appendix IV)

Description	2021/2022	2020/2021
	Ksh	Ksh
Outstanding Imprests	4,365,330	21,512,623
Recoverable Payments from Suppliers	861,918	861,918
Total Account Receivables	**5,227,248**	**22,374,541**

10 (A) ACCOUNT RECEIVABLES BY DEPARTMENT

Description	2021/2022	2020/2021
	Ksh	Ksh
Office of the Governor	2,422,330	2,939,530
Roads and Public Works	538,000	3,200,000
Lands and Urban Development	300,000	9,322,480
Medical Services		30,000
Public Services Administration		557,500
Education		46,000
Trade		2,459,000
Finance and Economic Planning	1,966,918	1,154,918
Water and Irrigation		643,513
Public Health		815,500
Livestock		1,206,100
Total Account Receivables	**5,227,248**	**22,374,541**

10 (B) CHANGES IN ACCOUNT RECEIVABLES

	2021/2022	2020/2021
	Ksh	Ksh
Balance Account Receivables as at Beginning of the Year (A)	22,374,541	1,907,330
Balance Account Receivables as at End of the Year (B)	5,227,248	22,374,541
Net Changes in Account Receivables C= A – B	**17,147,293**	**(20,467,211)**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. ACCOUNT PAYABLES (Appendix II)

Description	2021/2022	2020/2021
	Ksh	Ksh
Contractors' Retentions Money	98,444,567	87,575,112
Unremitted Withholding Taxes	24,300,612	43,489,221
Total Account Payable	**122,745,179**	**131,064,333**

11 (A) CHANGES IN ACCOUNT PAYABLES

Description	2021/2022	2020/2021
	Ksh	Ksh
Balance Account Payables as at Beginning of the Year (A)	131,064,333	103,554,869
Balance Account Payables as at End of the Year (B)	122,745,179	131,064,333
Net changes in Account Payables C = B – A	**(8,319,154)**	**27,509,464**

12. FUNDS BALANCES BROUGHT FORWARD

	2021/2022	2020/2021
	Ksh	Ksh
Cash and Cash Equivalent	172,307,811	111,854,619
Accounts Receivable	22,374,541	1,907,330
Accounts Payable	(131,064,333)	(103,554,869)
Total	**63,618,019**	**10,217,080**

13. PRIOR YEAR ADJUSTMENT

	Balance as Per Audited Financial Statements FY 2020/2021	Adjustment During the Year relating to Prior Year	Adjusted Balance Brought Forward FY 2020/2021
	Ksh	Ksh	Ksh
Account Payable	131,064,333	642,472	131,706,805
Total	**131,064,333**	**642,472**	**131,706,805**

Explanation Note

An amount of Ksh. 642,472 being refundable income tax erroneously withheld from suppliers but omitted from the amount reported for Account Payables during FY 2018/2019 when amount was withheld.

16. OTHER IMPORTANT DICLOSURES

1. PENDING BILLS ACCOUNTS PAYABLES (Appendix III)

	As at 30th June 2021	Additions during the Year	Payments During the year	As at 30th June 2022
	Ksh	Ksh	Ksh	Ksh
Construction of Buildings	54,980,710	5,156,272.00	37,037,287	23,099,695
Construction of Civil Works	75,135,878	100,881,627	37,689,291	138,328,214
Supply of Goods	140,770,714	281,137,919	77,270,000	344,638,633
Supply of Services	56,495,189	318,922,310	9,323,490	366,094,009
Total	**327,382,491**	**706,098,128**	**161,320,068**	**872,160,551**

2. RELATED PARTIES DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.
The following comprise of related parties to the County Government:

- Key management personnel that include the Governor, the Deputy Governor, Members of the County Assembly, CEC's and Chief Officers for various County Ministries and Departments;
- County Departments;
- Other County Governments; Corporations and Semi-Autonomous Government Agencies

	2021/2022	2020/2021
	Ksh	Ksh
Key Management Compensation (Governors, CECMs and COs)		
Governor	11,088,000	11,088,000
Deputy Governor	7,455,000	7,455,000
CEC Members (7 Members)	28,940,625	27,103,125
Chief Officers (13 Officers)	35,783,780	35,633,360
Total to Key Management Compensation	**83,267,405**	**81,279,485**
Transfers to related parties		
Transfers to other County Government Entities (Other Grants)	327,163,488	348,693,857
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g. schools and welfare	-	35,671,000
Expenses paid on behalf of Kathwana Municipality	7,837,185	7,833,967
Total Transfers to related parties	**335,000,673**	**392,198,824**
Transfers from related parties		
Transfers from the Exchequer	4,152,925,123	5,047,131,344
Transfers from MDAs (FLF)		-
Total Transfers from related parties	**4,152,925,123**	**5,047,131,344**

OTHER IMPORTANT DICLOSURES (continued)

3. 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 of Tharaka Nithi since inception.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Tharaka Nithi Water and Sewerage Co.	2013	Chuka	Eng. Laban Kaara Mwaniki
Tharaka Nithi County Bursary Development Fund	2018	Kathwana	Mr. Aggrey Karani
Tharaka Nithi County Emergency Fund	2020	Kathwana	Dorothy I.K. Naivasha
Tharaka Nithi County Youth Empowerment Fund	2020	Kathwana	Mr. Aggry Karani
Kathwana Municipality	2020	Kathwana	Mr. Humphrey Kinyua

4. 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 Ksh. 153,297,872 (2020/2021 Ksh. 132,031,277)

5. COVID -19 FUNDS

Description	2021/2022	2020/2021
	Ksh	Ksh
Receipts		
Receipts from the National Government		-
Unspent Balance Brought Forward	113,147	39,677,000
Total Receipts		**39,677,000**
Payments		
Isolation Accommodation of Staff		3,045,000
Purchase of Covid 19 Materials		19,468,577
Repair of Hospital Equipment		120,000
Refurbishment of Building		1,743,510
Purchase of tents and Chairs		870,960
Purchase of Hospital Beds and ICU Units		14,297,486
Bank Charges	3,000	18,320
Total Payment		**39,563,853**
Balance in the covid 19 Fund	**110,147**	**113,147**

17. PROGRESS ON FOLLOW UP OF AUDITORS RECOMMEDATIONS FY 2020/2021 AUDIT REPORT

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved based on OAG Report FY 2020/2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
BASIS OF QUALIFIED OPINION					
1.0 Understatement of Computation if Employees and Use of Manual Payroll	The statement of Receipts and Payments reflects an amount Kshs.2,332,459,514 in respect of compensation for employees and as disclosed in Note 5 to the Financial Statement. Review of payrolls held by the County which included IPPD, Manual, contract and Casual's payroll reflects an understatement of compensation of employees by five months amounting to Kshs.3,522,099. In addition, an amount of Ksh. 33,017,781 was paid through the manual payroll system. It was not clear why the management maintained a manual payroll system. The use of manual payroll system requires manual calculation of gross pay, deductions, and net pay by the	We take note of the Audit finding and wish to confirm that the figure reported on Compensation for Employees during the Financial Year 2020/21 amounting to Ksh. 2,332,459,514 was correct and actual as derived from payment schedules based on actual payments. The variance of Ksh. 3,522,099 was traced on Payroll Summaries prepared from Payroll data. The variance was as result that, this amount excludes salary payments such as salary and statutory deductions paid arrears without being processed through IPPD	Nduati E.K. Director Accounting Services	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	human resource officers and constant monthly and / or annual updates of the data which could be prone to human error and manipulation Consequently, the accuracy and completeness of the compensation of employees' payments of Kshs.2,332,459,514 could not be confirmed.	The employees' compensation schedule and reconciliation thereon availed for audit review The manual payroll was for newly recruited employees those whose Personnel Number had not been obtained.			
2. Use of Goods and Services and Acquisition of Assets 2.1 Unsupported Expenditure on Training	The statement of Receipts and Payments reflects an amount of Ksh. 693,584,133 in respect of use of goods and services as disclosed in Note 6 to the financial statements, which includes training expense amount of Ksh. 6,934,665. However, there was no evidence that management carried out this training need assessment. Further, included in the expenditure is Ksh. 4,500,000 relating to trainings whose respective payment vouchers were not supported by attendance lists and travel documents.	The County incurred Ksh.4.5 M toward training of revenue officer on ways and effective methods of enhancing revenue collections The records to be availed for audit review	Lawrence Micheni Director Budget and Planning	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
2.2 Irregular Advance Payment for undelivered Goods	Note 6 to the Financial Statement reflects an amount of Ksh. 693,584,133 in respect off use of goods and services which includes expenditure of Ksh. 85,054,780 in respect of other operating expenses. Included in the expenditure is an amount of Ksh. 7,656,550 paid as advance for artificial insemination services. A review of documents reflects various items with a value of Ksh. 2,022,890 paid for but not delivered. It was not clear why the County Executive made full payment for goods before delivery contrary to the Section 146 of the Public Procurement and Assets Disposals Act, 2015. Further, Management did not provide County own generated receipts for the sale of subsidized artificial insemination services.	The County procured insemination items and semen from Kenya Animal Genetic Resource Centre (KAGRIC) government parastatal under the State Department of Livestock mandated to collect, preserve, and distribute Kenya genetic material, in particular semen, in the whole country which is a preserve of the GoK. The agency demanded for advance payment as per the letter KAGRC/26/125/51 dated 14th December 2020 Further, the County had an arrangement to be collecting the semen as per County needs as per letter ref KAGRC/26/125/50 dated 14th December 2020 due to complexity of storage as the County lacks capacity to safely keep big volumes of liquid nitrogen and semen.	Dr. James Kithure Kimathi Director Livestock	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		The necessary support documents have been availed for audit review. The County provides a subsidized artificial insemination service to the farmers who pays small fee through county revenue system. The amount is reported among other County own sources of revenue and not as Appropriation in Aid (AIA)			
2.3 Unsupported Expenditure on Catering Services	Note 6 to the financial statements reflects Ksh. 693,584,133 in respect to the use of goods and which includes Ksh. 89,885,305 in respect of hospitality supplies and services. Included in the expenditure is an amount of Ksh. 2,760,000 paid to a firm for provision of catering services and accommodation for healthcare providers. However, audit review of the expenditure revealed the following anomalies;	The County confirms procuring accommodation services during the financial year ended 30th June 2021 at a cost of Ksh. 2,760,000. The contract was entered as contingency measure for county health officers who were working in isolation facility based on reported infection rate within the County which was by then in upward trajectory, hence the	Martin Mwenda Head of Supplies Chain Management	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	a) The signed attendance list for the healthcare providers for the 3 months were not availed for audit review. b) Nomination letters of participants selected for accommodation was not provided for audit review c) No explanation has been provided why healthcare workers were provided with accommodation yet they were paid allowances by the ministry of health during the covid-19 period.	estimated capacity reserved of 20 rooms per day as per National Government Ministry of Health guidelines on human resource management of isolation facilities. The focus was based on expected number of staff on quarantine and those on duty. The health workers were required to undergo mandatory quarantine and hence the accommodation service was procured by the County to cater for doctors, nurses and drivers handling covid 19 patients. The hotel accommodation register availed for audit verification.			
2.4 Unconfirmed Consumption of Fuel, Oil and Lubricants	Note 6 to the Financial Statements reflects use of goods and services amount of Kshs.693,584,133 which includes fuel, oil and lubricant expenditure	The necessary document to be availed for audit review	Janis Gatwiri Transport Officer	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	of Kshs.60,265,815. However, review of documents relating to fuel usage at the hospitals and sub- counties revealed the following: a) There are no internal control measures regarding requisition, approval and receipt of fuel at sub county levels and hospitals. b) There was no reconciliation of the fuel register, work tickets and total fuel expenses. c) There are no monthly fuel expense returns by departments and hospitals to headquarter. Consequently, the basis upon which the fuel expense is captured in the ledger is not clear. d) Fuel Payment vouchers have no Goods received vouchers (S13 cards) attached.				
2.5 Unsupported Expenditure on Purchase of Motor Vehicles	Note 12 to the financial statements reflects acquisition of assets totalling Kshs.1,005,093,221 which includes an amount Kshs.46,884,938 in respect of	The necessary purchase documents for motor vehicles availed for audit review.	Nduati E.K. Director Accounting Services	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	purchase of vehicles and other transport equipment. Included in the expenditure is an amount of Ksh. 27,000,000 spent on purchase of six (6) motor vehicles-double cab Isuzu DMax. However, payment vouchers amounting to Ksh. 14,960,000 relating to purchase of motor vehicles were not availed for audit. Consequently, the validity and completeness of the use of goods and services and purchase of vehicles and other transport equipment amounting to Ksh. 693,584,133 and Ksh. 46,884,938 respectively could not be ascertained.				
3.0 Long Outstanding Imprests	Note 15 to the financial statements reflects account receivables balance of Ksh. 22,374,541, which includes Ksh. 21,512,623 in respect to outstanding imprest, which were issued between 11 November 2017 and 25 June 2021. However, the imprest had not	The County confirms reporting outstanding imprest amounting to Ksh. 21,512,623 as at 30th June 2021. The huge amount was as result of delayed disbursement of exchequer releases with amount received on 30th June 2021 and hence several	Nduati E.K. Director Accounting Services	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	been surrendered or accounted for contrary to Section 93 (5) of the Public Finance Management (County Government) Regulations 2015. Further, it was noted that some officers held multiple imprests before surrendering contrary to Section 93 (4)(b) of the Public Finance Management (County Government) Regulations, 2015. Consequently, the validity and completeness of the outstanding imprest amount of Kshs.21,512,623 could not be confirmed	imprest were paid within the first week of July 2021. The imprest outstanding since November 2017 relate to officers who left office after their contract ended in the last regime. The County has not cleared the officers and the amount will be recovered from their payable gratuity.			
4.0 Lack of Ownership Documents	Annex VI to the financial statements reflects fixed assets with historical cost of Ksh. 4,641,584,918 which includes Ksh.370,857,074 and Ksh.4,386,080 in respect to purchase of vehicles and other transport equipment and land respectively. However, details of the land including ownership	The County confirms being in possession of several parcels of land and motor vehicles as contained in the Fixed Asset register. With regard to land, the County is in the process of developing Part Development Plan (PDP) to culminate in processing of title deeds.	Albert Kinyua Director Transport Services	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	documents were not provided for audit review. Further, documents provided for audit revealed that the County Executive owned one hundred and eighty-one (181) motor vehicles and one hundred and one (101) motor cycles. However, the management provided ownership documents in respect to seventy-three (73) motor vehicles and forty-six (46) motor cycles, resulting to one hundred and eight (108) and fifty five (55) motor vehicles and motor cycles respectively whose ownership documents were not provided for audit review. In addition, out of the 181 motor vehicles, seventy (70) vehicles, representing 39%, were grounded. The management did not reveal any steps taken to restore the conditions of the grounded motor vehicles and/or	The process of processing log books for motor vehicles that were taken over by the County from defunct local authorities and devolved central government ministries. This process is currently being undertaken by Inter-governmental Relations Committee. Most of the grounded vehicles are those that ownership documents are yet to be transferred to the County Government to enable dispose them off.			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	dispose them off to provide economic benefit to the county. In the circumstances, the accuracy, valuation and ownership of land and motor vehicles balance of Ksh.375,243,154 could not be ascertained				
Other Matters					
a. Budgetary Control Performance	The summary Statement of Appropriation – Recurrent and Development Combined reflects an approved receipts budget and actual on comparable basis of Ksh.5,854,834,974 and Ksh. 5,554,449,574 respectively resulting to underfunding of Ksh.300,385,400 or 5% of the budgeted revenue. Similarly, the County Executive expended Ksh.5,039,576,426 against approved budget of Ksh.5,857,834,974 resulting to an under expenditure of Ksh. 815,258,548 or 14% of the budgeted.	The Management acknowledges a revenue shortfall on exchequer releases mounting to Ksh. 208,149,452 relating to revenue items that was contained on county approved budget as per the CARA, 2020 (County Allocation of Revenue Act, 2020) but the funds were not released to the County as follows: KCSAP – 53,312,030 UDG - 22,044,324 ASDSP - 499,248 THS - 262,572 The under disbursement of various grant funds as			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.	analysed above and leasing of medical equipment funds not disbursed to the County but utilised at National Government ministry resulted to revenue shortfall. The reported deficit of Ksh. 95,254,398 on own sources of revenue can be attributed to covid 19 pandemic that resulted to lock downs affecting revenue collection and enforcement. The county reported 86% level of funds absorption during the financial year under review. The shortfall in funds absorption can be attributed to revenue under realization as analysed above.			
b. Shortfall of County Own Generated Receipts	Note 2 to the financial statements reflects Ksh. 254,745,602 in respect to county own generated receipts against an approved budget of Kshs.350,000,000. This was a shortfall of 27.2% of the budgeted collection. A review of	The County takes note of the audit finding on revenue streams as may have not been included in the approved budget. However, revenue collections were done in accordance to approved	Lawrence Kaburu Director Revenue	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	the revenue collected revealed the following; i. The county budgeted for revenue from Land Rates, Cooperatives, Miscellaneous Plan Application Fees, Health, Physical Planning, Medical Examination, Excavation and Enforcement but no collections were made during the year under review. This may be a pointer to unaccounted for revenue, revenue leakage and unrealistic budgeting mechanisms which require management attention. ii. The county did not budget for revenue from hire of hall & lorry, motor cycle operators, school inspection, food premises and private schools contrary to the provisions	County Finance Act 2019. Any revenue collections not among items of the budget were reported under administrative fees and charges that had actual amount of revenue receipts of Ksh. 10,995,586. Further, the finding on the following budgeted for revenue from Land Rates, Cooperatives, Miscellaneous Plan Application Fees, Health, Physical Planning, Medical Examination, Excavation and Enforcement but no collections were made. The revenue collected from listed revenue streams were fully accounted for and reported in the financial statement The items not budgeted for were consolidated under Administrative Fees and Charges as was not expected to be significantly high.			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	of County legislative framework. iii. All the daily, weekly and monthly revenue reports, revenue cash book, revenue control sheets were not provided for audit review. The under-collection affected the planned activities and may have impacted negatively on service delivery to the public.	The revenue collection record to be availed for audit review			
c. Unresolved Prior Year Audit Matters	There were issues raised in the Audit report for 2019/20 financial year. However, no report or recommendations from the County Executive Management and oversight bodies were submitted for verification and clearances. Further, the issues remain unresolved contrary to Section 149 (2) (i) of the public Finance Management Act, 2012 which requires Accounting Officers designated for County Government entities to try to resolve any issues resulting from an audit that remain outstanding.	The audit responses to be availed for audit review	Nduati E.K. Director Accounting Services	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
REPORT ON LAWFULNESS AND EFFECIVENESS IN USE OF PUBLIC REOURCES					
1. Preparation and Submission of Consolidation and Departmental Financial Statement 1.1 Non-Preparation of Consolidation Financial Statement	The County Treasury did not prepare and submit the financial statements and summaries to the Auditor- General and deliver a copy to the National Treasury, Controller of Budget and Commission on Revenue Allocation contrary to Section 163 (1) (4) of the Public Finance Management Act, 2012	The County Executive asserts that the Consolidated Financial Statement was duly prepared and was the basis of the audit where all Payments and Receipts of by al County Departments was consolidated and reported in accordance to approved Financial Statement template by Public Sector Accounting Standard Board.	Nduati E.K. Director Accounting Services	Pending Audit Review	30th Sep 2022
1.2 Non-Preparation and Submission of Departmental Financial Statement	During the year the County Executive did not prepare the annual financial statement in respect of all county government entities in format prescribed by the Public Accounting Standards Board and submit the financial statement to the Auditor General and deliver a copy to the County Treasury, Controller of Budget and Commission on Revenue Allocation, contrary to Section 163(1) and 164(1) of the Public Finance Management Act, 2012	The County Executive takes note of the findings by the Auditor General; However, in accordance to Section 119 of PFM Act, 2012 which requires the County to establish a Treasury Single Account where all payments for County entities shall be drawn from. This implies all County Ministries / Department shall have single account including Cash Book and hence preparation of departmental	Nduati E.K. Director Accounting Services	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		financial statement may be subject to further clarification			
2. Failure to Prepare and Publish Contract Awards	During the year, the management did not prepare and publish all contracts awarded through the Public Procurement Information Portal (PPIP) contrary to the directive contained in the Executive Order No. 2 of 2018 and subsequent communication by the Head of Public Service vide Circular Ref No. OP/CAB 39/1A of 28th June 2018 that required all Public Entities (PEs) to implement the Executive Order by the publication of contract awards in the format and manner stated therein. Further, a report to Public Procurement Regulatory Authority on preferences and reservations indicating compliance with Section 157(4) of the Public Procurement and Assets Disposal Act, 2015 indicating the number of youths, women and persons with a disability whose goods and	The County takes note on failure to publish and publicise the contracts awarded during the year under review, failure to report to PPRA on procurement of goods and services from Youth, Women and People with disabilities and also quarterly and annual inventory and stock take. The management undertakes to ensure full compliance with the law in future	Martin Mwenda HSCM	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	services had been procured by the Executive was also not provided for audit review. In addition, the executive did not avail reports on quarterly and annual inventory and stock take as required by Section 162 (2) of the Public Procurement and Asset Disposal Act 2015.				
3. Payment of Council of Governors	During the year under review, the County Executive made payments to the Council of County Governors of Ksh. 1,000,000 as legal fees which had not been budgeted for. The Management has not explained why the expenditure was incurred on a function which falls under the National Government	The County confirms paying Ksh. 1,000,000 to Council of Governors been contribution for legal cases being handled by the Council on behalf of devolved government. The contribution was approved during the Council meeting and all the county government were required to contribute the amount	Nduati E.K. Director Accounting Services	Pending Audit Review	30th Sep 2022
4. Procurement and Related Issues 4.1 Procurement Irregularities in Preparation of Tharaka Nithi	The consultancy services for preparation of Tharaka Nithi Spatial Development Plan was signed on 15th March 2018 at a sum of Ksh. 26,842,640 with contract duration of ten (10) months. The scope of the consultancy services was digital	The County confirms procuring contract for preparation of Tharaka Nithi Spatial Development Plan from University of Nairobi at cost of Ksh. 26,842,640	Martin Mwenda HSCM	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
Spatial Development Plan	topographical mapping and preparation of a ten-year spatial development plan. The contract period has since expired and no evidence of milestones, terms of reference and any output to be achieved from the consultancies was presented for audit verification. The submitted draft report has not been tabled, discussed and adopted by the County Assembly as required by the County Government Act, 2012 Section 110 (3). Further, no evidence was availed to explain why the consultant was awarded the tender through use of direct procurement method contrary to Section 110(3) the Public Procurement and Asset Disposal Act, 2015	The contract was awarded through direct procurement as per the provision of public Procurement and Disposal Act, 2015 Section 103 (e) that allows for direct procurement from another public entity. Due resource constraints the work could not be completed withing the stipulated contract period. The process in still on-going and draft report ready			
4.2 Unconfirmed Procurement Process Under Fuel, Oil and Lubricant	Note 6 to the Financial Statement reflects use of goods and services amount of Ksh. 693,584,133 which includes fuel, oil and lubricant expenditure of	The County confirms procuring for fuel amounting to Ksh. 58,641,715 during the	Martin Mwenda HSCM	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Kshs.60,265,815. Included in the fuel, oil and lubricant amount of Ksh. 60,265,815 are contracts amounting to Kshs.58,641,715 whose procurement process could not be confirmed since the County Executive did not avail the following documents: i. The advertisement as required in accordance with Section 96(1) of the Public Procurement and Asset Disposal Act, 2015. ii. Evaluation committee report which is initialed on each page as well as full names and designation of the members as per Sect. 83 (3) (a)and (b) of the Public Procurement and Asset Disposal Act, 2015. iii. Confirmation that the head of procurement reviewed the evaluation report and gave the accounting officer a professional opinion on the procurement, Sec. 84 of the	financial year ended 30th June 2021 from various suppliers. The procurement of fuel was made to selected suppliers who have outlets within the County and have capacity to use fuel cards. considering that the fuel prices are regulated by the government the price survey of bid would not be sufficient criterion to award the tender.			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Public procurement and Asset Disposal Act, 2015 iv. Letter of notification of award to the successful tenderer was issued in accordance with Sec. 87 of the Public Procurement and Asset Disposal Act 2015. v. Letter of Acceptance - Section 87 (2) of the Public Procurement and Asset Disposal Act 2015. vi. Notification to unsuccessful bidders in accordance with. section 87 of the Public Procurement and Disposals Act.				
4.3 Non-Provision of Procurement Documents Under Purchase of Motor Vehicles	Note 12 to the financial statements reflects the acquisition of assets totalling Kshs.1,005, 093,221, which includes Kshs.46,884,938 in respect to purchase of vehicles and other transport equipment. Included in the expenditure is an amount of Ksh.27,000,000 spent on the purchase of six (6) motor vehicles-double cab Isuzu-Dmax	The management takes note of the audit finding and wish to confirm that the County acquired 14 double cab pick ups at cost of Ksh. 89 Million. The county has to date paid total of Ksh. 65 Million leaving balance of Ksh. 14 Million. At the time of audit, the County had not received the ownership documents due	Martin Mwenda HSCM	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	However, tender documents, evaluation committee minutes, inspection reports, professional opinions from the head of procurement, and contract agreements were not availed for audit review. Further, as at the time of the audit, whereas the six vehicles were acquired in November 2019, they were yet to be registered under the name of the county executive contrary to section 132 (1) of the Public Finance Management (County Governments) Regulations, 2015	to the outstanding debt hence the delay in obtaining the vehicle log books from the supplier. The necessary tender documents to be availed for audit review			
4.4 Poor Workmanship and Non-Provision of Revised Bill of Quantities – Construction of Kathwana Social Hall	Note 12 to the financial statements reflects Acquisition of Assets balance of Ksh. 1,005,093,221, which includes construction of buildings of Ksh. 99,060,243. Included in the expenditure is an amount of Ksh. 5,034,330 paid to a firm for construction of Kathwana Social Hall. However, a physical verification revealed that the construction work is in progress	The Management confirms warding contract for construction of a social hall at Kathwana with payment of Ksh. 5,034,330 made during the year ended 30th June 2021. The changes were made from decra roofing tiles to blue coloured box profile iron sheet to match with the existing skyline to other	Aggrey Karani Chief Officer Youth	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	with poor workmanship. Revised bills of quantities and site instructions to authorize project alterations were not provided for audit review. Consequently, the expenditure did not agree with the bill of quantities	adjacent buildings. However, since the payment was inadvertently made against the costing for decra roofing tiles, the variations will be made in the subsequent interim certificate.			
4.5 Non Provision of Procurement Document for Outpatient Block Department Consultation Rooms and Renovation Works	Note 12 to the financial statements reflects Acquisition of Assets totalling Ksh.1,005,093,221, which includes an amount of Ksh. 371,099,782 in respect of Infrastructure and Civil Works. Included in the expenditure is an amount of Ksh. 2,158,100 paid to a Contractor for the construction of Out Patient Department, Consultation Rooms and Renovation Works at Magutuni Hospital. However, the contract agreement was not availed for audit review and therefore the contract period could not be confirmed. The progress reports and records of site visits and bills	The County Government confirms the awarded contract for construction of Outpatient Block Department, Consultation Rooms and Renovation Works vide Tender no TNCG/45/2019/2020 to Darol Contractors(K) ITD at a contract sum of Ksh.6,347,620 and wishes to respond the following; i. The Advertisement was done on Tuesday 19th November,2019 in the dailies and County Government official website.	Martin Mwenda HSCM	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	of quantities were not provided for audit review. Further audit inspection revealed the following; i. Construction works are ongoing at the outpatient block consultation rooms. ii. No renovation works have been done at Magutuni Hospital. iii. There were no material specifications for the structures. iv. There was no progress of work reports, approved interim certificates and valuation of works done from initialization to date.	ii. Tender opening was done on 03rd December,2019, fairly opened by a dully appointed tender opening committee, submitted tenders entered in the tender register and tender opening minutes provided. iii. The Tender evaluation conducted by a duly appointed tender evaluation committee on 16th December,2019, and signed tender evaluation report issued. iv. Tender was awarded to the saucerful bidder (Darol Contractors (K) LTD) and notification to the unsuccessful			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		bidders (M/S Calmape Engineering Limited/S Electro Serve LTD, M/S Justin Electrical Services LTD and M/S Starken Suppliers LTD. v. The above works are ongoing. vi. There are approved measured bill of quantities and materials specifications for the structures. vii. Inspection of the works, progress and site reports were provided. viii. The interim Payment certificate raised was supported with measured bill of quantities for the			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		works done and approved for payment The documents provided for audit review			
4.7 Un Confirmed Works at Mwithaga Water Project Supply	Note 12 to the financial statements reflects Acquisition of Assets totalling to Ksh.1,005,093,221, which includes of Ksh.371,099,782 in respect of Infrastructure and Civil Included in the expenditure is an amount of Ksh. 1,936,260 paid to a contractor for the construction of Mwithaga 4 km pipeline project. An audit of procurement and payment documents revealed that the contract period was not stated in the award letter. There were no progress reports and records of site visits provided for audit review. Further audit inspection revealed the following; i. Except for BQs A (1,2,3,4 and 5) costing Ksh. 218,360,	The County confirms procuring for completion of Mwithaga Water Project Supply at cost of Ksh. 1,936,260 during the financial year 2020/21. The project was started by Upper Tana Natural Resources Management Project (UTaNRMP) on 30th June 2017. However, the piping was not done to connect water from the sources, hence the community requested the county to complete the remaining 20% of the project to enable flow of the water. Find attached contract award and project report for the work done and also community report.	Mr. Gichoni Chief Officer Water and Irrigation	Unresolved	30th September 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	no other works were done by the contractor. ii. None of the works stated in BQ Numbers B and C were undertaken by the contractor. iii. No excavation and transportation was done as purported by the contractor at a cost of Ksh. 449,800 and Ksh. 220,000 respectively.				
4.8 Unconfirmed Procurement Process on Purchase of Ambulances	Note 12 to the financial statements reflects acquisition of assets totalling Ksh.1,005,093,221 which includes an amount of Ksh. 46,884,938 in respect of purchasing of motor vehicle and other transport equipment. Included in the expenditure is an amount of Ksh. 2,824,934 spent on clearing charges for two ambulance donated to the County Executive. However, no tender document including requisition, quotation, tender opening and evaluation minutes, professional opinion, letter of notification and acceptance of awards and	The County confirms that during the year ended 30th June 2021, having received through donation the following vehicles from in United Kingdom - Two Mercedes Ambulances - Two fire engines According to the terms of agreement, the donor was to facilitate the shipping of the vehicle to the port of Mombasa, whiles the County was to meet the cost of clearing and forwarding.	Martin Mwenda HSCM	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	contract award agreement were provided for audit. Further, the following anomalies were noted; i. The Management procured clearing services without market survey contrary to Regulations 95(f) of the Public Procurement and Asset Disposal Regulation, 2020 ii. The management did not report the direct procurement Public Procurement Regulatory Authority Kenya within fourteen days after the notification of the award of the contract contrary to section 90 (1) of the Public Procurement and Assets Disposal Regulations, 2020 iii. As at the time of audit, whereas the two ambulances were acquired in November 2020, they were yet to be registered under the name of the county executive	The preferred clearing and forwarding agency was recommended by the donor being their counterpart locally. Hence the county did not procure the services but worked with one the donor had stated in the letter.			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	contrary to section 132 (1) of the Public Finance Management (County Governments) Regulations, 2015 iv. A letter dated 29th April, 2020 from the donor indicated that they were to facilitate the donations of the two Mercedes sprinter ambulances to the County Executive. However, the County Executive incurred expenditure on clearing charges amounting to Kshs.2,824,934. Further, as stipulated in the letter, the executive was to incur shipping charges on the fire engine and not the two ambulances.				
4.9 Single Sourcing of Leased Offices	Note 6 to the financial statements reflects Kshs.693,584,133 in respect to the use of which includes Kshs.3,159,840 in respect of rentals of produced assets. Included in the expenditure is an amount of	The County Executive confirms incurring expenditure amounting to Ksh. 3,159,840 towards payment of office space during the year ended 30th June 2021	Martin Mwenda HSCM	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Ksh.2,679,840 paid as rent for rented offices for use by various departments and sectors of Tharaka Nithi County Executive. However, the offices were single-sourced contrary to requirements of Section103(2) (a) of the Public Procurement and Assets Disposal Act, 2015	The County rented office space for Ward and Sub County administrator offices. However due to lack of alternative available premises within the remote shopping centres, the County Executive approached landlords of available spaces for letting based on existing market rates of the towns, hence used direct method of procurement. Further, the County rented alternative office space in Nairobi for County Liaison officer after the previous contract done through the Council of Governors ended in 2020. The County has undertaken the valuation of rented space as per attached reports			
4.10 Non Provision of Documents on purchase of knapsack Sprayers and Mouth Masks	Note 12 to the financial statements reflects acquisition of Assets totalling Ksh.1,005,093,221 which includes an amount of Ksh. 12,366,700 in respect of purchase of certified seeds, breeding stock	The County confirms procuring knapsack sprayers and mouth masks at cost of Ksh. 1,766,700 through direct procurement method.	Martin Mwenda HSCM	Pending Audit Review	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	and live animals. Included in the expenditure is an amount of Kshs.1,766,700 spent on the purchase of knapsacks sprayers and mouth masks. However, no tender documents including, requisitions, minutes of negotiation by the ad hoc evaluation committee, professional opinions, and contract agreements were provided. Further, the Management procured the goods without a market contrary to Regulation 95 (f) of the Public Procurement and Assets Disposal Act, 2020 that states that the cost of the items to be procured are at prevailing indicative market prices obtained through a market survey.	The procurement was done using direct procurement method as provided for under Public procurement Act, 2015 Section 103 (b) and (c) Due to invasion by desert locust early months of 2020, the County had to county had to immediately procure the sprayers and mask in order to control the invading locusts and forestall crop destruction and possible loss of life.			
5. Stalled Projects 5.1 Stalled Upgrading of Tunyai Nthaara Road to Bitumen Standards	Note 12 to the financial statements reflects Acquisition of Assets totalling of Ksh. 1,005,093,221, which includes construction of roads of Ksh. 392,816,969 in respect of construction of roads. Included is	We take note of the finding by the Audit regarding the above project. We confirm that the county did contract Kenrick Investment Limited to upgrade the Tunyai – Nthara road to bitumen standards	Faith Kalunda CO Roads	Unresolved	30th September 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	an amount of Ksh.49,858,531 paid to a contractor for upgrading of Tunyai Nthaara road to bitumen standard. An audit review of procurement and payment documents revealed that a contract for upgrading of Tunyai Nthaara Road to Bitumen Standards was awarded to a contractor at a contract sum of Ksh. 689,341,600 on 22 October 2018 with a contract period of 36 months. Examination of available records revealed that the contractor had been paid a total of Ksh. 167,857,693 as at 30 June, 2021. However, physical inspection of the project revealed that the works which were due to for completion on 22nd November 2021, were incomplete and have since stalled with only 3.4 km out of 20 km done. Further the contractor was not on site.	with start date of November 2018 at cost of Ksh 689,341,000 The County has to date paid the contractor an amount of Ksh. 167,857,693 translating to 24% of contract sum. The amount paid adequately covers the mobilization, provisional sums, work done to date and materials on site. The contractor has undertaken approximately 3.4 Km to bitumen standard while further 2 km is processed to the base level awaiting only laying of the asphaltic concrete (AC) The slow pace on implementation of the project has been occasioned by the resource constraints			
5.2 Stalled Upgrading to Bitumen Standard of	Note 12 to the financial statements reflects Acquisition of Assets totalling Ksh.	The County takes note on audit finding regarding Kaanwa – Mitheru road. We	Faith Kalunda CO Roads	Resolved	30th June 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
Mitheru – Kanwa Road	1,005,093,221, which includes an amount of Ksh.371,099,782 in respect of Infrastructure and Civil Works. Included in the expenditure is an amount of Ksh.49,815,772 paid to a contractor for upgrading to bitumen standard of Mitheru – Kaanwa road. Audit of contract documents, valuation certificates and other related documents of the project revealed that the project was awarded to a contractor at a contract price of Kshs.247,899,400. The contract period was six (6) months with commencement date on 27 February 2018 and original completion date of 28 August 2018. As at 30th June 2021 the contractor had been paid a total of Kshs.211,000,722 for doing 5.5 kilometres upgraded to tarmac. An extension was requested and approved on 12th September 2018 for 4 months up to 9th December 2018. Since then, no other extension was approved to continue with the works. In	confirm that the road work has since been successfully completed The contractor had requested for extension on time on 2nd December 2018 and was allowed on 06th December 2018 for further 36 months. The delay in completion has been occasioned by resource constraints			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	addition, no valid performance bonds was availed for audit. Consequently, the validity and value for money for expenditure on upgrading of the above roads to bitumen standard could not be confirmed.				
6. Human Resource Management 6.1 Non-Compliance to Fiscal Responsibility Principles	The statement of receipts and payments reflects expenditure of Ksh.2,332,459,514 in respect to representing 44% of the total receipt of Ksh. 5,301,895,396. This is contrary to Regulation 26(a) of the Public Finance Management (County Governments) Regulations, 2015 which limits the expenditure on wages and benefits to not more than 35% of total revenue for the year	The Management acknowledges that the County personnel expenditure for the year under review exceeded the 35% of total revenue received. This may be attributed to the fact that the County is among the least funded Counties on equitable share. The cost of personnel remuneration is at bear minimum operating with critical personnel capacity. However, the County is making tremendous efforts to increase own sources of revenue despite the challenges posed by covid 19 pandemic. Also, through natural attrition	Lawrence Micheni Director Budget and Planning	Unresolved	30th Sep 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		the personnel cost is expected to reduce.			
6.2 Payroll Deductions Exceeding Two Thirds (2/3) of employee Basic Pay	Review of the payroll revealed that some employees' salary deductions fellow below one-thirds (1/3) of the basic salary, against the provision of Section 19(3) of the Employment Act, 2007 which requires that deductions made by an employer from wages of his employee at any one time shall not exceed two thirds of such wages.	The introduction and implementation of the Public Service Superannuation Scheme for the civil servants in January 2020 for the devolved employees aged 45 years and below led to exceeding of two – thirds deductions of the basic pay for some officers. The deductions were done automatically by the IPPD system. Later all County employees engaged on permanent were enrolled with the County Pension Fund (CPF) and deductions effected so as not to disadvantage them. To curb the issue of not exceeding two thirds deductions of the basic pay the affected officers have been advised to realign other deductions such as bank and Sacco loans and shares,	Alex Muratha Director HM	Unresolved	30th September 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		insurance policy premiums among others.			
6.3 Non-Compliance with Law in the Engagement of Temporary Workers	An analysis of the payroll data reflects payments amounting to Ksh. 3,187,903 paid to Three Hundred and Thirty Three (333) casual staff engaged by the County Executive for more than three (3) months with majority having been engaged throughout the year contrary to the requirements of Section 37 of the Employment Act, 2007.	The County Executive taked note on Audit findings and undertake to ensure compliance with legal requirement on engaging of temporary workers	Alex Muratha Director HM	Unresolved	30th September 2022
6.4 Non Remittance of Withholding Tax Deduction	Note 16 to the financial statements reflects an amount of Kshs.131,064,333 in respect of accounts payables which includes Kshs.43,489,221 in respect to withholding tax deducted but not remitted to the Commissioner of Income Tax, which remained unremitted as at time of audit in September 2021 contrary to rule 8 of Income Tax Act Cap. 470 (Withholding Tax) Rules 2001.	The County Executive confirms has paid outstanding withholding Taxes amounting to Ksh. 39 M The delay was occasioned by delay in disbursement of exchequer releases	Humphrey Gitonga Director Finance	Resolved	30th June 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	No explanation was provided for the failure by management to remit the statutory deductions				
6.5 Late Remittance of Statutory Deductions	Comparison of statutory deductions for manual payrolls against Internet Banking (IB) bank statements revealed that statutory deductions for NSSF amounting to Kshs.1,632,000, NHIF amounting to Kshs.671,300 and for PAYE amounting to Kshs.2,401,444 were not remitted to the respective authorities as per the stipulated timelines. Further, it was also noted that PAYE and NHIF deductions for casual workers for the month of February and March respectively amounting to Kshs.461,452 and Kshs.96,900 respectively had not been remitted.	The County Executive confirms has paid statutory deductions as required. However, in few occasions the amount was remitted late as result of delayed disbursement of exchequer releases	Humphrey Gitonga Director Finance	Resolved	30th June 2022
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNONCE					
1. Lack of Risk Management Policy for Internal Audit	The County Executive did not have a Risk Management Policy contract to Regulation 158 of the Public Finance Management	The County takes note of the audit finding and has embarked on developing Risk Management Policy	Susan Agevi Ag. Head of Internal Audit	Unresolved	30th Sepetember 2022

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	(County Government) Regulations, 2015 which requires that internal auditors shall have a duty to give a reasonable assurance through the Audit Committee on the state of risk management, control and governance within the Organization. In the circumstance, it was not possible to confirm how operations and other risk faced by the County Executive were identified, monitored and controlled during the year under review.				
2. Non-Tagging of Assets and Non-Maintenance of Updated Register	Annex VI to the financial statements reflects a summary of non-current assets with historical cost of Ksh. 4,641,584,918 as at 30th June, 2021. However, review of fixed assets registers and physical verification of the assets revealed that the assets were not tagged for ease of identification and movement contrary to Section 132(1)(2) of the Public Finance Management	The County Executive takes note of the Audit findings and budgetary provision will be made in next financial year to enable undertake the exercise	Nduati E.K. Director Accounting Services	Unresolved	30th June 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	(County Government) Regulations, 2015. Further, examination of detailed asset register availed for audit revealed that the asset register was not updated as it contains only assets that were acquired during the financial year 2020/2021 and not accumulated assets acquired an owned by the County since inception. Consequently, the validity, ownership and accountability of assets for the County Executive could not be confirmed.				

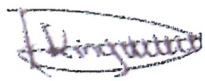
Guidance Notes:

a) Use the same reference numbers as contained in the external audit report;

b) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

c) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Tharaka Nithi County Executive responsible for implementation of each issue;

d) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to County Treasury



Sign.....Date. 29th July 2022
Dorothy I. K. Naivasha
CECM – FINANCE, ECONOMIC PLANNING, TRADE AND INDUSTRY

18. APPENDICES

I. ANALYSIS OF TRANSFERS FROM COUNTY REVENUE FUND

Exchequer Releases	Q1	Q2	Q3	Q4	Total Ksh.
Recurrent Account	701,520,023	825,861,705	550,519,827	884,379,761	2,962,281,316
Development Account	76,759,460	185,162,186	197,690,252	318,934,561	778,546,459
Fuel Levy Fund	-	-	-	-	-
Health Special Purpose Account				32,039,102	32,039,102
Youth Polytechnic Grant	-	-	-	-	-
Kenya Climate Smart Project				222,650,265	222,650,265
Kenya Devolution Support Programme	137,242,250				137,242,250
Agriculture Sector Support Programme		2,500,000		3,000,000	5,500,000
Emergency Locust Response Project				10,317,981	10,317,981
Kenya Urban Development Grant					
Primary Health Care (Danida)				4,347,750	4,347,750
Total	**915,521,733**	**1,013,523,891**	**748,210,079**	**1,475,669,420**	**4,152,925,123**

II. ACCOUNT PAYABLES

(a) Contractors' Retention Money

Voucher	Payee	Payment Date	30th June 2021	Additions	Payments	Balance
10005793	ALPHASAM LTD	29-Jan-21	239,853.20	0.00	239,853.20	0.00
10005775	ASIGI HOLDINGS COMPANY LIMITED	27-Jan-21	412,345.20	0.00	412,345.20	0.00
10005499	AXISCO ENGINEERING COMPANY LIMITED	27-Nov-20	192,275.70	0.00	0.00	192,275.70
50000370	AXISCO ENGINEERING COMPANY LIMITED	16-Jun-21	659,982.60	0.00	659,982.60	0.00
10006200	AXISCO ENGINEERING COMPANY LIMITED	25-Jun-21	195,536.25	0.00	195,536.25	0.00
10002811	Betga Enterprises Limited	17-Jan-19	18,286.40	0.00	0.00	18,286.40
10003010	BLUE ICON SOLUTIONS LIMITED	20-Mar-19	81,214.30	0.00	0.00	81,214.30
95000237	Brezn Enterprise Limited	18-Nov-21	0.00	173,591.40	0.00	173,591.40
10005412	CAPITON CONSTRUCTION LIMITED.	22-Apr-22	0.00	158,530.75	0.00	158,530.75
95000178	CAPITON CONSTRUCTION LIMITED.	21-Apr-22	0.00	195,930.10	0.00	195,930.10
10002452	Catere Enterprises Limited	02-Jun-22	0.00	456,831.20	0.00	456,831.20
10004590	CHUKA GENERAL CONSTRUCTION COMPANY LIMITED	10-Nov-20	35,200.00	0.00	0.00	35,200.00
10006204	CIFYNET HOLDINGS LIMITED	20-Apr-21	289,957.00	0.00	289,957.00	0.00
10006146	Comtrends Enteprises Limited	08-Oct-18	1,000,000.00	0.00	0.00	1,000,000.00
10006239	Comtrends Enteprises Limited	12-Mar-20	334,991.30	0.00	0.00	334,991.30
10006322	CRAY ENTERPRISES LIMITED	25-Jun-21	194,101.75	0.00	194,101.75	0.00
10002443	CRESTEA LIMITED	24-Jun-21	303,606.80	0.00	303,606.80	0.00
10002453	CRESTEA LIMITED	05-Jul-21	116,089.30	0.00	116,089.30	0.00
10002996	CRESTEA LIMITED	13-Jan-22	0.00	49,899.70	0.00	49,899.70
50000282	DABBLES INVESTMENT	04-Oct-21	0.00	265,843.00	0.00	265,843.00
10005618	DAILY INVESTORS LTD	29-Jun-22	0.00	139,127.30	0.00	139,127.30
10005650	DAILY INVESTORS LTD	18-May-22	0.00	279,058.80	0.00	279,058.80
10005892	DAROL CONTRACTORS KENYA LIMITED	08-Oct-18	1,115,473.70	0.00	1,115,473.70	0.00
10006350	DAROL CONTRACTORS KENYA LIMITED	08-Oct-18	619,013.30	0.00	603,288.00	15,725.30
10005402	DAROL CONTRACTORS KENYA LIMITED	20-Mar-19	605,080.90	0.00	0.00	605,080.90
10005837	DAROL CONTRACTORS KENYA LIMITED	19-Jun-20	833,013.60	0.00	0.00	833,013.60
10003311	DAROL CONTRACTORS KENYA LIMITED	24-Dec-20	179,359.20	0.00	179,359.20	0.00
10005874	DAROL CONTRACTORS KENYA LIMITED	06-Jan-21	298,654.30	0.00	0.00	298,654.30
50000338	DAROL CONTRACTORS KENYA LIMITED	17-Feb-21	215,810.00	0.00	0.00	215,810.00
10005898	Datanet Holding Company Limited	14-Oct-21	0.00	179,973.70	0.00	179,973.70
10006361	Deira Engineering and Construction Limited	04-Nov-20	221,145.00	0.00	221,145.00	0.00
10006089	Deira Engineering and Construction Limited	01-Feb-21	313,930.80	0.00	313,930.80	0.00
10005423	Denaki Ideal LIMITED	24-May-19	10,779.55	0.00	10,779.55	0.00
10005753	Dunways Construction Limited	11-Feb-21	216,881.30	0.00	0.00	216,881.30
10005560	Dunways Construction Limited	23-Mar-21	703,221.60	0.00	0.00	703,221.60

Voucher	Payee	Payment Date	30th June 2021	Additions	Payments	Balance
10006381	DYLENE ENTERPRISES	17-Feb-21	276,357.60	0.00	0.00	276,357.60
10005770	DYLENE ENTERPRISES	26-Oct-21	0.00	109,299.00	0.00	109,299.00
10005492	EFFORT MERCHANTS	06-May-22	0.00	453,507.50	0.00	453,507.50
10006027	FAIRFACE CONSTRUCTION COMPANY LIMITED	02-Jun-21	300,911.00	0.00	0.00	300,911.00
10006163	Fesi Investors Limited	11-Nov-20	276,107.20	0.00	0.00	276,107.20
10006510	Fesi Investors Limited	26-Jan-21	370,978.40	0.00	370,978.40	0.00
10005641	FORTEC MEDIX SUPPLIES LIMITED	17-Dec-20	638,960.00	0.00	638,960.00	0.00
10006606	GEKMAN BUILDING CONTRACTORS LIMITED	29-Oct-21	0.00	299,624.00	299,624.00	0.00
10006101	GELLY ENTERPRISES	27-Jan-21	364,240.00	0.00	364,240.00	0.00
10006188	GELLY ENTERPRISES	19-Nov-21	0.00	492,333.00	0.00	492,333.00
10006292	Genpaly Contractors Limited	26-Nov-20	246,950.00	0.00	0.00	246,950.00
95000208	Genpaly Contractors Limited	22-Apr-21	296,808.60	0.00	296,808.60	0.00
10002451	Genpaly Contractors Limited	25-Jun-21	410,176.00	0.00	410,176.00	0.00
10002779	Genpaly Contractors Limited	07-Jun-22	0.00	298,281.60	0.00	298,281.60
10003331	Genpaly Contractors Limited	19-Nov-21	0.00	336,953.60	0.00	336,953.60
10003970	Glovima logistics limited	31-Dec-20	240,352.00	0.00	0.00	240,352.00
10004029	Glovima logistics limited	21-Dec-21	0.00	203,889.00	0.00	203,889.00
10004033	GREEN PALM CONSTRUCTION COMPANY LIMITED	04-Jun-21	126,391.80	0.00	126,391.80	0.00
10004667	GREEN PALM CONSTRUCTION COMPANY LIMITED	25-Jun-21	399,011.00	0.00	399,011.00	0.00
10004881	HARAKA REALTORS LIMITED	14-Sep-21	0.00	148,879.00	148,879.00	0.00
10005379	HARAKA REALTORS LIMITED	14-Sep-21	0.00	209,870.00	209,870.00	0.00
10005383	Hardi Enterprises Limited	08-Oct-18	3,989,434.30	0.00	0.00	3,989,434.30
10005845	Hardi Enterprises Limited	09-Jan-19	1,672,059.10	0.00	0.00	1,672,059.10
10006224	Hardi Enterprises Limited	29-May-19	2,458,339.30	0.00	0.00	2,458,339.30
50000236	Hardi Enterprises Limited	27-Sep-19	953,089.30	0.00	0.00	953,089.30
10004857	Hardi Enterprises Limited	22-Oct-19	2,969,899.70	0.00	0.00	2,969,899.70
10005349	Hardi Enterprises Limited	25-Oct-19	1,000,000.05	0.00	0.00	1,000,000.05
10005371	Hardi Enterprises Limited	21-Apr-20	440,000.05	0.00	0.00	440,000.05
10005427	Hardi Enterprises Limited	03-Jun-20	1,563,620.60	0.00	0.00	1,563,620.60
10005739	Hardi Enterprises Limited	29-Oct-20	747,438.00	0.00	0.00	747,438.00
10005910	Hardi Enterprises Limited	29-Oct-20	1,165,772.00	0.00	0.00	1,165,772.00
10005918	Hardi Enterprises Limited	02-Feb-21	973,424.40	0.00	0.00	973,424.40
10006155	Hardi Enterprises Limited	06-May-22	0.00	458,853.30	0.00	458,853.30
10006208	Janton Investments Limited	24-Jun-22	0.00	329,420.80	0.00	329,420.80
10006268	Jasray Construction Limited	02-Jul-21	283,029.40	0.00	283,029.40	0.00
10006314	Jaytton Enterprise Limited	12-Mar-20	613,848.80	0.00	613,848.80	0.00
10006518	Jaytton Enterprise Limited	29-May-20	49,780.00	0.00	49,780.00	0.00
50000360	Jaytton Enterprise Limited	27-Oct-20	488,170.00	0.00	488,170.00	0.00
28570	Jaytton Enterprise Limited	29-Oct-20	498,030.00	0.00	498,030.00	0.00
50000331	Jaytton Enterprise Limited	12-Nov-20	544,755.00	0.00	544,755.00	0.00
10006141	Jaytton Enterprise Limited	19-Jan-21	415,199.00	0.00	415,199.00	0.00
10006289	Jaytton Enterprise Limited	22-Feb-21	489,950.00	0.00	489,950.00	0.00
10006298	Jaytton Enterprise Limited	22-Feb-21	106,808.00	0.00	106,808.00	0.00

Voucher	Payee	Payment Date	30th June 2021	Additions	Payments	Balance
10006345	Jaytton Enterprise Limited	24-Jun-21	382,650.00	0.00	382,650.00	0.00
10005636	Jaytton Enterprise Limited	30-Jun-21	306,510.00	0.00	306,510.00	0.00
10006542	Jaytton Enterprise Limited	04-Oct-21	0.00	187,630.00	0.00	187,630.00
10006433	Jaytton Enterprise Limited	10-Sep-21	0.00	397,110.00	0.00	397,110.00
10003257	Jaytton Enterprise Limited	20-May-22	0.00	501,464.00	0.00	501,464.00
10004209	Jaytton Enterprise Limited	17-May-22	0.00	803,279.00	0.00	803,279.00
50000356	Jaytton Enterprise Limited	25-Nov-21	0.00	885,660.00	0.00	885,660.00
10006169	JIMRO ENTERPRISES LIMITED	04-Jun-21	559,502.55	0.00	0.00	559,502.55
50000381	Jobpoa contractors limited	20-Dec-21	0.00	142,448.00	0.00	142,448.00
10004079	Jomvick Enterprises Limited	04-Apr-22	0.00	288,541.20	0.00	288,541.20
10004568	Jomvick Enterprises Limited	12-May-22	0.00	298,735.80	0.00	298,735.80
50000233	JUSTIN ELECTRICAL SERVICES LTD	02-Nov-20	31,450.00	0.00	0.00	31,450.00
10005240	KAGAKI INVESTMENTS LTD	23-Mar-21	631,240.70	0.00	631,240.70	0.00
10005311	KAGAKI INVESTMENTS LTD	22-Jun-21	375,453.65	0.00	375,453.65	0.00
10005574	KAGAKI INVESTMENTS LTD	14-Sep-21	0.00	193,526.00	193,526.00	0.00
10005857	KAGAKI INVESTMENTS LTD	27-Sep-21	0.00	342,089.00	342,089.00	0.00
50000341	KAGAKI INVESTMENTS LTD	14-Oct-21	0.00	539,690.00	539,690.00	0.00
10006263	Kamasher Ventures Limited	24-Dec-20	100,000.80	0.00	0.00	100,000.80
10006270	Kamasher Ventures Limited	14-Dec-21	0.00	700,152.80	700,152.80	0.00
10002444	KAMUNTI GENERAL SUPPLIERS LIMITED	09-Nov-21	0.00	155,802.00	0.00	155,802.00
10005287	kemuart limited	17-May-19	404,392.20	0.00	397,516.20	6,876.00
50000368	kemuart limited	17-Jan-20	82,197.60	0.00	0.00	82,197.60
50000364	kemuart limited	04-Jun-21	863,272.00	0.00	863,272.00	0.00
10006547	kemuart limited	25-Jun-21	349,062.55	0.00	349,019.00	43.55
10004038	kemuart limited	20-Dec-21	0.00	194,577.00	0.00	194,577.00
10006355	kemuart limited	19-Nov-21	0.00	241,009.70	0.00	241,009.70
10003995	kemuart limited	19-Nov-21	0.00	497,498.30	497,498.30	0.00
10004005	kemuart limited	29-Sep-21	0.00	499,960.00	499,960.00	0.00
10006582	kenric investment limited	19-Dec-19	769,034.00	0.00	769,034.00	0.00
10003659	kenric investment limited	09-Mar-20	899,770.00	0.00	899,770.00	0.00
10004024	kenric investment limited	12-Mar-20	602,513.20	0.00	602,513.20	0.00
10004113	kenric investment limited	24-Sep-20	445,248.00	0.00	445,248.00	0.00
10004120	kenric investment limited	13-Oct-20	1,858,075.70	0.00	1,858,075.70	0.00
10004137	kenric investment limited	18-Dec-20	200,692.00	0.00	200,692.00	0.00
10004471	kenric investment limited	05-Feb-21	200,692.00	0.00	200,692.00	0.00
10005000	kenric investment limited	24-Mar-21	643,298.90	0.00	643,298.00	0.90
10005343	kenric investment limited	09-May-22	0.00	178,160.00	0.00	178,160.00
10006126	kenric investment limited	10-Sep-21	0.00	1,226,766.00	0.00	1,226,766.00
10006242	kenric investment limited	10-Sep-21	0.00	1,414,732.60	0.00	1,414,732.60
10006392	KENSTAR ELECTRICALS AND HARDWARE LTD	08-Oct-18	1,068,272.50	0.00	1,068,272.50	0.00
10003005	KENSTAR ELECTRICALS AND HARDWARE LTD	13-Oct-20	501,923.10	0.00	501,923.10	0.00
10005483	Keywest Builders Limited	16-Jun-21	656,130.80	0.00	656,130.80	0.00
10005521	KINSAM INVESTMENTS	16-Jun-21	997,739.20	0.00	997,739.20	0.00
10005353	LOJOM GENERAL CONTRACTORS LTD	14-Dec-21	0.00	590,145.35	590,145.35	0.00
10005283	Machani Construction Limited	25-Oct-19	108,479.10	0.00	0.00	108,479.10

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10005454	makaburu limited	25-Oct-21	0.00	323,350.00	323,350.00	0.00
10005940	MATCH ELECTRICALS LIMITED	08-Oct-19	99,600.00	0.00	0.00	99,600.00
10005952	MATCH ELECTRICALS LIMITED	08-Oct-19	246,900.00	0.00	0.00	246,900.00
10006003	MBUUBU INVESTMENT LIMITED	19-Apr-22	0.00	43,721.90	0.00	43,721.90
10006184	Meckyni Contractors Limited	20-Dec-21	0.00	139,678.00	0.00	139,678.00
10006281	MELLY AND LELLY GENERAL CONTRACTORS LTD	20-Jun-19	3,500,000.00	0.00	0.00	3,500,000.00
70001204	MELLY AND LELLY GENERAL CONTRACTORS LTD	09-Oct-19	2,418,358.60	0.00	0.00	2,418,358.60
10003932	MELLY AND LELLY GENERAL CONTRACTORS LTD	20-Dec-19	1,429,679.10	0.00	0.00	1,429,679.10
10006276	MELLY AND LELLY GENERAL CONTRACTORS LTD	20-Dec-19	1,417,500.00	0.00	0.00	1,417,500.00
10004014	MELLY AND LELLY GENERAL CONTRACTORS LTD	20-Dec-19	1,417,500.00	0.00	0.00	1,417,500.00
10004047	MELLY AND LELLY GENERAL CONTRACTORS LTD	22-Jan-20	1,417,500.00	0.00	0.00	1,417,500.00
10004075	MELLY AND LELLY GENERAL CONTRACTORS LTD	19-Jun-20	1,842,686.10	0.00	0.00	1,842,686.10
10004895	MELLY AND LELLY GENERAL CONTRACTORS LTD	22-Oct-20	1,778,193.00	0.00	0.00	1,778,193.00
10004963	MELLY AND LELLY GENERAL CONTRACTORS LTD	16-Jun-21	1,334,000.00	0.00	0.00	1,334,000.00
10005279	MELLY AND LELLY GENERAL CONTRACTORS LTD	20-Jun-22	0.00	418,285.00	0.00	418,285.00
10005399	MELLY AND LELLY GENERAL CONTRACTORS LTD	03-Sep-21	0.00	1,000,000.00	0.00	1,000,000.00
10005840	MELLY AND LELLY GENERAL CONTRACTORS LTD	04-Apr-22	0.00	1,160,000.00	0.00	1,160,000.00
10005915	MELLY AND LELLY GENERAL CONTRACTORS LTD	03-Sep-21	0.00	1,166,000.00	0.00	1,166,000.00
10005948	MELLY AND LELLY GENERAL CONTRACTORS LTD	29-Oct-21	0.00	1,217,130.00	0.00	1,217,130.00
10006007	MELLY AND LELLY GENERAL CONTRACTORS LTD	05-Apr-22	0.00	1,276,000.00	0.00	1,276,000.00
10006011	Micva Contractors Limited	20-Mar-19	31,414.80	0.00	0.00	31,414.80
10006031	MOPOA CONTRACTORS LIMITED	26-Nov-20	58,627.80	0.00	0.00	58,627.80
10006035	MPOFU TRADERS	03-Dec-20	86,155.20	0.00	86,155.20	0.00
10006093	MPUKU CONTRACTORS AND GENERAL SUPPLIERS LIMITED	27-Oct-20	50,000.00	0.00	50,000.00	0.00
10006172	MUCORE ENTERPRISES LTD	13-Oct-20	149,948.60	0.00	149,948.60	0.00
10006253	MUCORE ENTERPRISES LTD	23-Nov-20	236,736.00	0.00	236,736.00	0.00

Voucher	Payee	Payment Date	30th June 2021	Additions	Payments	Balance
10006254	MUCORE ENTERPRISES LTD	02-Mar-21	175,914.00	0.00	175,914.00	0.00
10006258	MUCORE ENTERPRISES LTD	03-Mar-21	335,325.25	0.00	335,325.25	0.00
10006308	MUCORE ENTERPRISES LTD	25-Mar-21	45,883.90	0.00	45,883.90	0.00
10006534	MUCORE ENTERPRISES LTD	04-Apr-22	0.00	295,107.40	0.00	295,107.40
10006537	MUCORE ENTERPRISES LTD	21-Apr-22	0.00	317,501.50	0.00	317,501.50
10006181	MUCORE ENTERPRISES LTD	25-May-22	0.00	379,157.60	0.00	379,157.60
10005375	MUCORE ENTERPRISES LTD	09-May-22	0.00	410,616.50	0.00	410,616.50
10006893	MUCORE ENTERPRISES LTD	27-Jan-22	0.00	862,425.50	862,425.50	0.00
10006369	MURIMAKAH CONSTRUCTION	25-Jun-21	126,379.20	0.00	0.00	126,379.20
10006373	Murimakah Construction Limited	18-May-22	0.00	205,962.60	0.00	205,962.60
95000214	NAMLINK COMPANY LIMITED	14-Sep-21	0.00	394,437.00	0.00	394,437.00
10006333	NKONGE SOLUTION LIMITED	28-Oct-21	0.00	599,221.15	0.00	599,221.15
10006827	Nkuru Kenya Construction Co. Limited	30-Jun-19	199,650.50	0.00	0.00	199,650.50
10006452	Nkuru Kenya Construction Co. Limited	14-Sep-21	0.00	239,602.50	0.00	239,602.50
95000243	ORIENTALWISE AUTOGARAGE LTD	09-Oct-19	950,000.00	0.00	950,000.00	0.00
10006361	ORIENTALWISE AUTOGARAGE LTD	12-Nov-19	845,446.70	0.00	845,446.70	0.00
10006285	ORIENTALWISE AUTOGARAGE LTD	19-Dec-19	388,314.40	0.00	388,314.40	0.00
95000273	ORIENTALWISE AUTOGARAGE LTD	04-Jun-20	833,483.20	0.00	833,483.20	0.00
10006582	ORIENTALWISE AUTOGARAGE LTD	15-Jun-20	99,830.00	0.00	99,830.00	0.00
10006588	ORIENTALWISE AUTOGARAGE LTD	13-Oct-20	232,928.00	0.00	232,928.00	0.00
95000208	ORIENTALWISE AUTOGARAGE LTD	04-Nov-20	266,925.00	0.00	266,925.00	0.00
10007081	ORIENTALWISE AUTOGARAGE LTD	01-Feb-21	307,742.20	0.00	307,742.20	0.00
10006433	ORIENTALWISE AUTOGARAGE LTD	22-Feb-21	598,545.50	0.00	372,733.65	225,811.85
10006908	ORIENTALWISE AUTOGARAGE LTD	03-Mar-21	214,449.00	0.00	214,449.00	0.00
10007060	ORIENTALWISE AUTOGARAGE LTD	08-Apr-21	1,905,608.55	0.00	1,905,608.55	0.00
95000237	ORIENTALWISE AUTOGARAGE LTD	08-Apr-21	1,697,968.55	0.00	1,408,572.00	289,396.55
10006954	ORIENTALWISE AUTOGARAGE LTD	22-Apr-21	292,250.40	0.00	292,250.40	0.00
10006350	ORIENTALWISE AUTOGARAGE LTD	22-Apr-21	139,014.40	0.00	139,014.40	0.00
10006429	ORIENTALWISE AUTOGARAGE LTD	04-Jun-21	495,178.00	0.00	0.00	495,178.00
10006314	ORIENTALWISE AUTOGARAGE LTD	25-Jun-21	367,836.00	0.00	0.00	367,836.00
10006289	ORIENTALWISE AUTOGARAGE LTD	02-Jun-22	0.00	162,028.80	0.00	162,028.80
10006580	ORIENTALWISE AUTOGARAGE LTD	30-Jun-22	0.00	213,066.15	0.00	213,066.15
10006904	ORIENTALWISE AUTOGARAGE LTD	04-Oct-21	0.00	404,550.00	0.00	404,550.00

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10006456	ORIENTALWISE AUTOGARAGE LTD	03-Jun-22	0.00	497,688.60	0.00	497,688.60
10006806	ORIENTALWISE AUTOGARAGE LTD	03-Jun-22	0.00	514,542.70	0.00	514,542.70
10006606	ORIENTALWISE AUTOGARAGE LTD	13-May-22	0.00	860,271.65	0.00	860,271.65
95000265	ORIENTALWISE AUTOGARAGE LTD	12-May-22	0.00	875,968.20	0.00	875,968.20
10006292	ORIENTALWISE AUTOGARAGE LTD	14-Dec-21	0.00	1,008,629.20	0.00	1,008,629.20
10007099	ORIENTALWISE AUTOGARAGE LTD	13-May-22	0.00	1,319,015.70	0.00	1,319,015.70
10007175	ORIENTALWISE AUTOGARAGE LTD	14-Dec-21	0.00	1,489,297.80	0.00	1,489,297.80
10007174	ORIENTALWISE AUTOGARAGE LTD	06-Sep-21	0.00	2,013,644.00	0.00	2,013,644.00
10006276	ORIENTALWISE AUTOGARAGE LTD	06-Sep-21	0.00	2,026,984.00	0.00	2,026,984.00
10006491	ORIENTALWISE AUTOGARAGE LTD	06-Sep-21	0.00	2,332,992.00	0.00	2,332,992.00
10006569	Oxygen Cags Limited	25-Jun-21	198,315.00	0.00	198,315.00	0.00
10006446	Pamed Contractors Limited	29-Oct-20	333,000.00	0.00	0.00	333,000.00
10006615	Pamed Contractors Limited	03-Nov-21	0.00	439,796.60	439,796.60	0.00
10006322	PEMUDA ENTERPRISES CO.LTD	11-Nov-21	0.00	255,544.60	255,544.60	0.00
10006625	PILOT GLASSMART AND GENERAL CONTRACTOR LTD	20-Mar-19	26,857.50	0.00	26,857.50	0.00
95000269	Policy Options Limited	27-Nov-20	34,200.00	0.00	0.00	34,200.00
95000258	PROBASE KENYA LIMITED	19-Dec-18	3,500,000.00	0.00	0.00	3,500,000.00
95000253	RAFIKIHOST LTD	24-May-19	14,909.60	0.00	0.00	14,909.60
10007085	Real Success Limited	03-Nov-21	0.00	439,468.30	439,468.30	0.00
95000261	Real Success Limited	14-Mar-22	0.00	493,900.00	493,900.00	0.00
10006419	RECKSARS GENERAL SUPPLIES	23-Dec-21	0.00	276,629.60	276,629.60	0.00
10006381	REZWORLD SERVICES	08-Dec-20	99,384.50	0.00	0.00	99,384.50
10006900	REZWORLD SERVICES	30-Jun-21	167,427.50	0.00	0.00	167,427.50
10006355	REZWORLD SERVICES	30-Sep-21	0.00	83,158.90	83,158.90	0.00
10007147	REZWORLD SERVICES	21-Dec-21	0.00	106,893.20	0.00	106,893.20
10006310	Roman Green Co Limited	30-Mar-22	0.00	96,818.00	0.00	96,818.00
10006510	Roman Green Co Limited	12-Nov-21	0.00	103,042.00	0.00	103,042.00
10006298	Rumiey General Contractors Limited	22-Mar-22	0.00	349,211.00	0.00	349,211.00
10006326	Sarjei Contractors Co. Ltd	04-Oct-21	0.00	347,132.30	347,132.30	0.00
10006342	Sarjei Contractors Co. Ltd	10-Nov-21	0.00	439,514.70	439,514.70	0.00
10006817	SENGO-ORACE VENTURES	04-Nov-21	0.00	299,000.00	299,000.00	0.00
10006499	Sky-link Engineering Services Limited	29-Jan-21	299,974.85	0.00	299,974.85	0.00
10006724	STARKEN SUPPLIERS AND CONTRACTORS LTD	26-Nov-20	232,720.00	0.00	232,720.00	0.00
10007028	STARKEN SUPPLIERS AND CONTRACTORS LTD	18-Jan-21	281,267.00	0.00	281,267.00	0.00
10006281	STARKEN SUPPLIERS AND CONTRACTORS LTD	02-Mar-21	225,627.65	0.00	225,627.65	0.00
10006268	STARKEN SUPPLIERS AND CONTRACTORS LTD	01-Jul-21	365,878.70	0.00	365,878.70	0.00
10007164	STAWEJA COMPANY LIMITED	19-Oct-20	375,341.20	0.00	375,341.20	0.00
10006306	STAWEJA COMPANY LIMITED	04-Oct-21	0.00	335,031.20	335,031.20	0.00
10006958	STAWEJA COMPANY LIMITED	03-Nov-21	0.00	433,805.20	433,805.20	0.00

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10007127	STAWEJA COMPANY LIMITED	14-Dec-21	0.00	470,672.60	470,672.60	0.00
10007077	STAWEJA COMPANY LIMITED	14-Mar-22	0.00	480,535.00	480,535.00	0.00
10006554	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	04-Jun-21	99,992.50	0.00	99,992.50	0.00
10006411	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	25-Jun-21	655,575.10	0.00	655,575.10	0.00
10006413	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	25-Jun-21	410,176.00	0.00	105,716.75	304,459.25
10006441	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	26-Oct-21	0.00	57,779.00	0.00	57,779.00
10006407	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	26-Oct-21	0.00	61,051.50	0.00	61,051.50
10006932	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	08-Jun-22	0.00	210,212.50	0.00	210,212.50
10007048	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	14-Oct-21	0.00	349,019.65	349,019.65	0.00
10006938	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	19-Nov-21	0.00	351,764.20	351,764.20	0.00
10006318	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	16-Feb-22	0.00	358,854.00	358,854.00	0.00
10006548	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	29-Sep-21	0.00	499,902.00	0.00	499,902.00
10006764	TALLY INTERNATIONAL CONSULTANCY	29-Jan-21	130,866.50	0.00	0.00	130,866.50
10006506	TARGET GENERAL MERCHANTS LTD	04-Jun-21	623,012.80	0.00	0.00	623,012.80
10006770	TARGET GENERAL MERCHANTS LTD	26-Jan-22	0.00	518,316.40	0.00	518,316.40
10006494	GREEN PALM CONSTRUCTION COMPANY LIMITED	15-Mar-22	0.00	50,344.90	0.00	50,344.90
10007074	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	21-Dec-21	0.00	39,996.00	0.00	39,996.00
50000376	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	26-Oct-21	0.00	156,069.00	0.00	156,069.00
50000381	kemuart limited	29-Oct-21	0.00	202,003.00	0.00	202,003.00
10007006	kenric investment limited	29-Oct-21	0.00	146,880.00	146,880.00	0.00
10007069	kenric investment limited	02-Nov-21	0.00	182,809.05	182,809.05	0.00
10006665	Deira Engineering And Construction Limited	08-Nov-21	0.00	236,415.00	236,415.00	0.00
10006345	kenric investment limited	09-Nov-21	0.00	434,860.10	434,860.10	0.00
10006547	TOLERANCE CONTRACTORS LIMITED	17-Nov-21	0.00	192,253.45	0.00	192,253.45
70001204	Deira Engineering And Construction Limited	19-Nov-21	0.00	199,600.00	0.00	199,600.00
10006542	WACIAMA COMPANY LIMITED	21-Dec-21	0.00	234,600.00	0.00	234,600.00
10006646	Real Success Limited	23-Dec-21	0.00	264,618.00	264,618.00	0.00
10006832	CABERA SOLUTIONS LIMITED	21-Feb-22	0.00	457,915.00	0.00	457,915.00
10007018	Volks Lift East Africa Limited	04-Apr-22	0.00	315,338.70	0.00	315,338.70

Voucher	Payee	Payment Date	30th June 2021	Additions	Payments	Balance
10006993	MELLY AND LELLY GENERAL CONTRACTORS LTD	05-Apr-22	0.00	1,276,000.00	0.00	1,276,000.00
10006980	Fepp General Contractors Limited	06-May-22	0.00	258,076.00	0.00	258,076.00
10006669	CHUKA GENERAL CONSTRUCTION COMPANY LIMITED	09-May-22	0.00	365,066.00	0.00	365,066.00
10006969	Sarjai Contractors Co. Ltd	11-May-22	0.00	242,100.00	0.00	242,100.00
10006518	ORIENTALWISE AUTOGARAGE LTD	12-May-22	0.00	875,968.20	0.00	875,968.20
10006249	ORIENTALWISE AUTOGARAGE LTD	13-May-22	0.00	1,319,015.70	1,319,015.70	0.00
10006534	ORIENTALWISE AUTOGARAGE LTD	13-May-22	0.00	860,271.65	0.00	860,271.65
10006789	GREEN PALM CONSTRUCTION COMPANY LIMITED	16-May-22	0.00	397,993.60	0.00	397,993.60
10006861	WAKEH HOLDINGS LIMITED	17-May-22	0.00	326,676.80	0.00	326,676.80
10006242	Jaytton Enterprise Limited	17-May-22	0.00	803,279.00	0.00	803,279.00
10006392	Westomaxx Investment Limited	20-May-22	0.00	126,659.50	0.00	126,659.50
10006263	Volks Lift East Africa Limited	23-May-22	0.00	722,215.20	0.00	722,215.20
10006865	kenric investment limited	25-May-22	0.00	405,565.00	0.00	405,565.00
10006979	STARKEN SUPPLIERS AND CONTRACTORS LTD	25-May-22	0.00	467,308.30	0.00	467,308.30
10006270	NKONGE SOLUTION LIMITED	14-Jun-22	0.00	430,446.00	0.00	430,446.00
10006537	kenric investment limited	23-Jun-22	0.00	300,930.20	0.00	300,930.20
10006253	ORIENTALWISE AUTOGARAGE LTD	30-Jun-22	0.00	395,849.00	0.00	395,849.00
10006258	TOLERANCE CONTRACTORS LIMITED	12-Jan-21	376,315.00	0.00	376,315.00	0.00
10006254	TOLERANCE CONTRACTORS LIMITED	25-Jun-21	218,964.00	0.00	218,964.00	0.00
35504	TOLERANCE CONTRACTORS LIMITED	03-Jun-22	0.00	419,240.80	0.00	419,240.80
10006365	TOLERANCE CONTRACTORS LIMITED	14-Dec-21	0.00	427,546.10	0.00	427,546.10
10006385	TONILO BUILDERS LTD	12-Nov-21	0.00	199,752.50	0.00	199,752.50
10006395	TUCENT ENTERPRISES LIMITED	14-Sep-21	0.00	138,102.60	0.00	138,102.60
10006403	VICOW CONSTRUCTION COMPANY LTD	16-Jun-21	212,910.45	0.00	212,910.45	0.00
10006423	Visan Engineering And Construction Limited	18-Mar-22	0.00	202,640.00	0.00	202,640.00
10006437	Volks Lift East Africa Limited	04-Apr-22	0.00	722,215.20	722,215.20	0.00
10006470	Volks Lift East Africa Limited	23-May-22	0.00	722,215.20	722,215.20	0.00
10006514	WACIAMA COMPANY LIMITED	29-Jun-20	149,963.20	0.00	0.00	149,963.20
10006591	WACIAMA COMPANY LIMITED	13-Oct-20	44,683.20	0.00	0.00	44,683.20
10006620	WACIAMA COMPANY LIMITED	13-Oct-20	149,963.20	0.00	0.00	149,963.20
10006727	WACIAMA COMPANY LIMITED	16-Oct-20	198,315.00	0.00	0.00	198,315.00
10006841	WACIAMA COMPANY LIMITED	29-Jan-21	130,860.80	0.00	0.00	130,860.80
10006865	WACIAMA COMPANY LIMITED	17-Dec-21	0.00	247,425.00	0.00	247,425.00

Voucher	Payee	Payment Date	30th June 2021	Additions	Payments	Balance
10006931	WAKEH HOLDINGS LIMITED	01-Feb-21	137,443.20	0.00	137,443.20	0.00
10006947	WAKEH HOLDINGS LIMITED	04-Jun-21	249,925.00	0.00	249,925.00	0.00
10006965	WAKEH HOLDINGS LIMITED	07-Jun-22	0.00	149,555.00	149,555.00	0.00
10006969	WAKEH HOLDINGS LIMITED	27-Jun-22	0.00	397,440.00	397,440.00	0.00
10006979	WAKEH HOLDINGS LIMITED	04-Oct-21	0.00	462,956.00	462,956.00	0.00
10006980	Weru Seven Electricals Limited	08-Oct-21	0.00	91,207.90	91,207.90	0.00
10006986	Weru Seven Electricals Limited	09-Nov-21	0.00	184,402.90	184,402.90	0.00
10006989	Westomaxx Investment Limited	09-Oct-19	200,000.00	0.00	200,000.00	0.00
10006993	Westomaxx Investment Limited	04-May-20	304,545.00	0.00	0.00	304,545.00
10007011	Westomaxx Investment Limited	16-Oct-20	497,843.00	0.00	497,843.00	0.00
10007018	Westomaxx Investment Limited	27-Jan-21	222,720.00	0.00	222,720.00	0.00
10007025	Westomaxx Investment Limited	16-Apr-21	301,407.00	0.00	301,407.00	0.00
10007033	Westomaxx Investment Limited	25-Jun-21	120,802.40	0.00	120,802.40	0.00
10007111	Westomaxx Investment Limited	30-Jun-22	0.00	230,732.00	0.00	230,732.00
10007142	Westomaxx Investment Limited	23-Dec-21	0.00	263,417.90	0.00	263,417.90
8638385	Wisdom Logistics Limited	27-Jun-19	137,159.00	0.00	0.00	137,159.00
			87,575,112.00	**65,038,572.85**	**54,219,118.00**	**98,444,566.85**

(b) Unremitted Withholding Tax

Voucher	Payee	Date	01st July 2021	Additions	Payments	Balance 30th June 22
Variuos	KRA WITHHOLDING TAXES	30th June 22	44,131,693.00	20,134,838.00	39,965,919.00	24,300,612.00
			44,131,693.00	**20,134,838.00**	**39,965,919.00**	**24,300,612.00**

III. PENDING BILLS

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
1	Beiga Enterprises Limited	1562695	21/5/2018	210	20-Mar-19	206,257.00	Construction of ECDE- Chiakariga Ward	Building
2	Blue Icon Solution Ltd	136	15/3/2021	2080	07-Jan-21	1,039,850.00	Construction of 3no ECDE classes Chiakariga Ward	Building
3	Capiton Construction Limited	909490	05/12/2015	207	22-Nov-16	1,585,307.00	Proposed completion works for maternity and basement offices at chuka hospital	Building
4	Close Beams Construction	Contract agreement	05/07/2013			340,672.00	Construction Works at Mwonge Dispensary	Building
5	Endaline Construction Co. Ltd	1043477	05/12/2015	422	01-Apr-20	2,340,346.00	Construction of mukothima stadium flatform	Building
6	Gikingo Civil Engineering Contractors Ltd	909491	14/10/2015	25	01/11/2021	852,369.00	Construction works for Karambani Health Centre	Building
7	Lawmar Construction Co Ltd	396	18/05/2017	212	30-May-17	3,692,052.00	Construction of pumping unit for Makanyanga water project	Building
8	Nyakstel Contractors	contract Agreement		1542	17/05/2017	991,028.00	Proposed construction of Dispensary Block at Kasarani Dispensary	Building
9	Oxygen Cags Limited	contract	12/02/2021	6	11/03/2022	3,477,517.00	Construction of a dispensary at Kiamurukima	Building
10	Palista Investment Limited	Contract agreement	18/02/2020	26/02/1900	23-Jul-21	997,884.00	Construction of ablution block and laboratory at Uturini dispensary	Building
11	Supp Merchants limited	1070151	30/11/2016	28	28-Dec-18	1,401,048.00	Rehabilitation of Nkarini Dispensary	Building
12	Tommon Ltd	986936	18/5/2015	10	18-Aug-15	2,500,000.00	Develop chiakariga cultural centre arena	Building

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
13	Wachiama Company	64	25/01/2021	N/A	28-Jun-21	2,474,250.00	Remeasurement works cert. No. 1 For proosed construction of Chuka Cooperative Office	Building
14	Yvescom			102	26-Aug-20	374,729.00	Construction of of 2No dispensary rooms at Rukurini dispensary	Building
15	Weru Seven Electricals Limited	62	11/01/2021		23/05/2022	826,386.40	Construction of Mugumango Dairy Cooperative Office	Building
16	A Built Africa Limited					4,903,418.00	Support NIWASCO to reach underserved areas	Civil Works
17	Arid Contractors & General Suppliers	137	31/03/2021	5	25/06/2021	766,000.00	Construction of Ngongoaka irrigation project	Civil Works
18	Auto Concept Ltd	200				851,000.00	Rehabilitation works for lower Mwithanga	Civil Works
19	Auto Concept	191	1665726	1	29//06/20	3,980,000.00	Autoconcept – nithi kaari	Civil Works
20	Auto Concept Ltd	1665726	06/06/2020		29-Jun-20	3,582,000.00	Construction of Nithi kari irrigation project	Civil Works
21	Capital Base Limited	134	09/06/2021	5	25/06/2021	1,786,000.00	Rubate rwega mugwe service line pipe laying	Civil Works
22	Capital Base Limited	1665725	06/01/2020		28-Jun-20	3,323,700.00	Pipe laying for Nkongo Nkobole Irrigation project	Civil Works
23	Capital Base Limited	1625947	06/06/2020	114	28-Jun-20	1,998,147.00	Improvement of main lines Gitogo Kamaindi water project	Civil Works
24	Capital base ltd	192	06/10/2020		28/06/22	3,323,700.00	Capital base Nkorongo nkobole	Civil Works
25	Catere Enterprise Limited	contract	24/01/2022	8	05/05/2022	966,810.00	Fencing works for Iriani dispensary	Civil Works
26	Darol Contractors (K) Limited	contract	30/01/2020	389	16/06/2022	1,600,420.00	Works at OPD Consultation rooms and renovation works at Magutuni Hospital	Civil Works
27	Edihurst General supllies	204	02/01/2022	24	23/02/22	585,760.00	Operationalization of Itugururu ATI and primary school	Civil Works

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
28	Ends international	149	08/06/2021	7	21/06/2020	3,170,099.00	Construction of solar powered booster at kewi Chiakariga	Civil Works
29	Gogeter construction	151	06/09/2021	1	24/06/2021	2,641,250.00	Thuita pipeline rehabilatation	Civil Works
30	Gogeter construction	127	04/01/21	208	04/01/2021	3,999,550.00	Intake consruction of Ifugururu scheme water project	Civil Works
31	Gogeter construction	187	15/11/22	217	12/07/2021	549,480.00	Disilting works for Rwatha Karathani	Civil Works
32	Gogeter construction	181	06/10/2021	214	25/10/2021	4,742,521.00	Construction of intake works for kithiru	Civil Works
33	Gogeter construction	179	18/05/2021	9	28/06/2021	2,461,250.00	Construction works for thuita pipelaying	Civil Works
34	Jamaka Bussiness General Agency	1562758	06/06/2018	1	06/07/2018	2,000,000.00	Carrying out pipeline rehabilation for gacenthinkuru Irrigation project	Civil Works
35	Janton Investment Ltd	contract	12/06/2021	26	02/03/2022	4,771,559.00	Construction of external lift shaft at Chuka Hospital OPD	Civil Works
36	Janton Investments		25/1/2019		25-Jan-19	3,792,617.00	Levelling and Improvement of Kairuni Playground	Civil Works
37	Kerim Enterprises Ltd	TNCG/QT/9029 57-2021/2022			17/11/2021	1,648,925.00	Renovation of buildings or landmarks or monuments	Civil Works
38	Lawmer Construction co ltd	182				849,972.50	Disilting works for Kamutiria water project	Civil Works
39	Leedek Enterprises Ltd	147	32/05/2021	157	30/06/2021	2,503,725.00	Installation of Mukothima Market borehole with solar pumping pipeline and construction of communal water points	Civil Works
40	Maji Africa Limited	228	17/05/22	1	30/05/22	3,886,986.00	Operationalization of various solar powered boreholes	Civil Works
41	Mawicar Enterprises	Contract	07/12/2021	84	28/01/2022	4,753,315.00	Paving works,masonry walling and refurbishment to gate and mortuary at Magutuni Hospital	Civil Works
42	Mopoa Contractors Limited	TNCG/12/BDG/ TRD/2016-2017		15	18-Feb-19	586,278.00	Additional works Tunyai market	Civil Works

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
43	Namlink Company	1625141	30/05/2019	058	19-Jun-19	498,593.00	Renovation of fire fighters quarters	Civil Works
44	Oxygen Cags Limited	1665722	06/06/2020	54	24-Jun-20	1,801,575.00	Rehabilitation of Mbogoni irrigation project	Civil Works
45	Recksars General Suppliers			86	05-Jun-17	3,324,560.00	Grading and spot improvement of Igamba ngombe various roads	Civil Works
46	Reliant Systems Limited	225	18/05/2022	94	06/09/2022	3,986,508.00	Protection and development of six sprngs in Mukothima, Chogoria, Mariani and Igambang'ombe	Civil Works
47	Runa Building & Constructors ltd	183	15/11/22	116	12/09/2021	629,000.00	Desilting works for Kathwana water project	Civil Works
48	Sengo Orace Ventures Limited	contract	26/11/2021	1037	20/01/2022	3,585,000.00	Supply and installation of cooking jikos-electric, gas and wood fuelled at Marimanti Hospital	Civil Works
49	Summer Contractors & General Supplies Ltd	878168-2020/2021		10	21-Jun-21	3,490,196.40	Grading and gravelling of various roads in Marimanti ward	Civil Works
50	Summer Contractors and General Supplies Ltd	contract	01/10/2021	94	29/02/2022	2,102,125.00	Completion works at Ntoroni and Tonya dispensary	Civil Works
51	Supp Merchants limited	75	23/12/2020	1	20/5/21	3,935,271.00	Construction of Kiaga Intake irrigation	Civil Works
52	Supp Merchants Limited	211	23/12/2020	44	26/05/22	2,498,828.00	Kiaga water project	Civil Works
53	Supp Merchants Limited	LSO-101	29/06/2017	27	18-Jan-19	4,132,500.00	Routine maintenance spot improvement of Gitugu-Mubura Road	Civil Works
54	Supp Merchants Ltd	TNCG/MKT/19B /2015-2016	21/04/2016	23	29-Sep-16	440,693.29	Proposed works at Kathathani market	Civil Works
55	Supp Merchants Ltd	TNCG/MKT/GH NG/01/2015-2016	21/04/2016	25	30-Sep-16	537,573.00	Proposed work for Gachiongo market	Civil Works

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
56	Supp Merchants Ltd	TNCG/SHD/001 /2015-2016	05/09/2016	24	03-Feb-17	1,745,336.00	Proposed stage sheds at nkarini, Makutano ma Chiakariga na ma Marimanti & Materi market	Civil Works
57	Supp Merchants Ltd	TNCG/BDG/MK T/01/16-17	21/11/2016	26	21-Dec-18	519,958.40	Construction of bodaboda sheds at Kthangachini market	Civil Works
58	Sycam Kenya Traders Ltd					1,199,176.00	Construction of Kirimankari-Kaareni water supply line	Civil Works
59	Tangerine Auto Hardaware	1063784	29/05/2015	479	15/06/2016	5,206,020.00	Excavating and laying of pipes for Kavando irrigation project	Civil Works
60	Tolerance Contr. Ltd	TNCG/QT/283/1 8-19	13/05/2019	973	28-Jun-19	691,950.75	Construction of septic tank at Chuka market	Civil Works
61	Vicow construction Company Ltd	TNCG/QT/8986 17-2021/2022			30/09/2021	929,400.93	Works at the Governor's office Nachu Plaza in Nairobi	Civil Works
62	Vladken Contractors	145	27/05/2021	1	21/06/2021	3,703,698.00	Construction of Chiakariga Girls & Day distribution pipeline and 3 water kiosks	Civil Works
63	Warrior Construction Ltd	48	15/02/2021	TNCG/149/2018 -19		1,774,839.44	Construction of ramp at the executive block	Civil Works
64	Zacons Builders	TNCG/22/RDS / 2016-2017	03/04/2017		16/06/2017	5,830,800.00	Spot improvement of PCEA - Ikuu - Kathina Road	Civil Works
65	Zilimwa Investments	199	01/06/2022	1	22/2/2022	3,070,275.00	Tunyai Gakurungu	Civil Works
66	Yamillor Ltd	TNCG/QT/9651 31/2021-2022	20/05/2022		30/04/2022	4,171,480.00	Rehabilitation of Magumoni, Karingani and Mugwe Tea buying Centres	Civil Works
67	Yamillor Ltd	110	20/05/2022	37	24/06/2022	4,093,390.00	Rehabilition of Muthambi, Mitheru and Chogoria Tea buying Centres	Civil Works
68	Leematt Agency Ltd	66	14/04/2021	22	10/02/2022	1,717,686.99	Proposed extension works at Kamukondini daily farmers cooperative society	Civil Works
69	Wakeh Holding Limited	PO 70	09/04/2021	339	15/09/2022	2,819,600	Chainlink Fenching at Ituguruu Agricultural Training Institute(ATI)	Civil Works
70	Dofidah Supplies Limited	309	02/06/2020	107	19/06/2020	71,500.00	Supply of Charcoal to Chuka Hospital	Goods

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
71	Above And Beyond Expectation Co. Ltd	341	16/03/2017	N/A	N/A	214,500.00	Supply of Tyres	Goods
72	Above and Beyond Expectations Co. Ltd	347	21/03/2017	105	27/03/2017	410,000.00	Supply of tyres	Goods
73	Acon Medical Supplies Ltd	662	05/05/2021	909	31/05/2021	486,000.00	Supply of medical equipments to Marimanti and Magutuni Hospitals	Goods
74	Acon Medical Supplies Ltd	950	25/04/2022	950	11/05/2022	1,980,000.00	Supply of non-pharmacueuticals to Chuka Hospital	Goods
75	Acon Medical Supplies Ltd	967	09/05/2022	967	17/05/2022	2,384,630.00	Supply of laboratory reagents to Chuka, Magutuni, Marimanti and Kibung'a Hospital	Goods
76	Acon Medical Supplies Ltd	974	21/05/2022	974	26/05/2022	2,372,940.00	Supply of non-pharmaceuticals to Chuka Hospital	Goods
77	Acon Medical Supplies Ltd	491	21/04/2021	803	29/04/2021	2,954,550.00	Supply of laboratory reagents	Goods
78	Acon Medical Supplies Ltd	3538479	30/06/2021	866	09/07/2021	448,600.00	Supply of laboratory reagents to Marimanti Hospital	Goods
79	Acon Medical Supplies Ltd	1013	17/06/2022	1013	22/06/2022	2,963,000.00	Supply of dental and X-ray equipment to Marimanti Hospital	Goods
80	Acon Medical Supplies Ltd	1016	17/06/2022	1016	22/06/2022	2,990,400.00	Supply of general ward medical equipment to Marimanti Hospital	Goods
81	Aligen Enterprises Ltd	39	22/02/2021	B0001	02-Jun-21	951,000.00	printing of revenue receipts books	Goods
82	Andorm Suppliers Limited	39	25/03/2020	65	04/01/2020	230,000.00	Supply of Public Health Uniform	Goods
83	Andorm Suppliers Limited	207	25/03/2020	68	14-Apr-20	684,000.00	Supply of office furniture	Goods
84	Associate Motors					4,771,350.00	supply of motor vehicles	Goods
85	Avic Shantui Construction Machinery East Africa Company Ltd	LPO-3377796	26/09/2019	ASCM 2019026	10-Sep-19	11,883,750.00	Supply of Shantui bulldozer-part of payment	Goods

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
86	Belan Enterprises	272				37,590.00	Supply of petrol	Goods
87	Belan Enterprises	273				59,150.00	Supply of petrol	Goods
88	Biocare Health Systems Ltd	695	15/06/2021	BINV6974	22/06/2021	2,450,000.00	Supply of fully automated haemotology analyzer to Chuka Hospital	Goods
89	Biocare Health Systems Ltd	861	14/01/2022	BINV7877	19/01/2022	2,289,200.00	Supply of laboratory reagents to Chuka Hospital	Goods
90	Blue Icon Solutions Limited	865	17/01/2022	030-031	10/02/2022	501,000.00	Supply of charcoal and firewood to Chuka and Magutuni Hospital	Goods
91	Bondie E.A Enterprises	977	31/05/2022	977	02/06/2022	2,120,400.00	Supply of non-perishable foodstuff to Chuka Hospital	Goods
92	Bundi Traders	3115006	24/03/2020	1	03-Apr-2020	480,000.00	Supply of tanks magutuni and kathangacini	Goods
93	Capital Base Ltd	3251366	3/0/2019	1	04-May-2019	898,500.00	Supply of pipes for Matiri Mutonga water project	Goods
94	Ciami General Supplies Limited	908	16/03/2022	033-034	22/04/2022	1,743,890.00	Supply of foodstuff to Magutuni Hospital	Goods
95	Ciami General Supplies Limited	994	08/06/2022	035-038	16/06/2022	315,000.00	Supply of cleaning materials to Marimanti, Magutuni and Kibung'a Hospital	Goods
96	Colesion Solutions Ltd	588	28/07/2020	057/058	29-Jul-20	432,070.00	Supply of furniture for use by Cuban doctors	Goods
97	Commeatus Solutions Company Limited	299	22/05/2020	3	26-May-20	1,998,000.00	Supply of Surgical face masks	Goods
98	Cut Above Enterprise	542	21/12/2020	3	21-Jan-21	320,000.00	Supply of firewood to Chuka Hospital	Goods
99	D Muriuki Investment	2342316	03/06/2016	006/007	16/16/2016	1,456,000.00	supply of stationeries and cleaning materials	Goods
100	D Wanduh Logistics and Suppliers	3115014	10/02/2020	40	14/02/2020	396,000.00	Supply of thermal rolls	Goods
101	Darom Limited		09/01/2018		17-Jun-18	55,448.00	Supply of canvas shoes & branded t-shirts	Goods

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
102	Darom Limited					452,980.00	Supply of stationaries	Goods
103	Darom Limited					159,834.00	Supply of stationaries	Goods
104	Dynamites Enterprises	2281178	04/06/2015	41	11/06/2015	101,500.00	supply of stationeries	Goods
105	East End Chemist Ltd	846	22/02/2021	198872	03/10/2021	2,334,642.00	Supply of medical drugs	Goods
106	Equatorial Nut Processors ltd	29	07/05/2020	30725	18-May-20	1,331,700.00	Supply of macadamia seedlings	Goods
107	Finescope System Limited	717	22/09/2021	501	29/09/2021	1,950,000.00	Supply of clean gloves to Chuka Hospital	Goods
108	Gelly Enterprises	778	08/11/2021	315	08/11/2021	1,867,840.00	Supply of non-perishable foodstuff to Chuka Hospital	Goods
109	Gelly Enterprises	803	19/11/2021	307, 317-319	23/11/2021	1,250,490.00	Supply of office stationery to Chuka, Marimanti, Magutuni and Kibung'a Hospital	Goods
110	Gelly Enterprises	801	18/11/2021	306/314/316	22/11/2021	1,830,015.00	Supply of non-perishable foodstuff to Marimanti, Magutuni and Kibung'a Hospital	Goods
111	Hanselkay Enterprises Ltd	756	08/10/2021	2101	15/10/2021	1,300,000.00	Supply of clean gloves	Goods
112	Hanselkay Enterprises Ltd	755	13/10/2021	2098	15/10/2021	1,979,800.00	Supply of non-pharmaceuticals to Marimanti Hosp	Goods
113	Irigu Enterprises Ltd	848	12/01/2022	60	18/01/2022	2,156,400.00	Supply of furniture to equip new health facilities in Tharaka North and Tharaka South Sub counties	Goods
114	Jalbs Kenya Ltd	1607567	15/09/2015	58	18/09/2015	175,000.00	Supply of five Tyres	Goods
115	Jantel Works & Services Ltd	146	27/05/2021	15	14/06/21	396,778.00	supply of drilling camping materials	Goods
116	Jasho Prime Supermarket	2215973	03/03/2016	672	03-Dec-16	142,500.00	Supply of sodium hypochloride to Chuka Hospital	Goods
117	Jaynes Merchantile Ltd	139	30/03/2021	4	25/06/2021	1,465,200.00	Supply of pipes for Rukindu irrigation project	Goods
118	Jemra Supplies Limited	16	04/12/2017	1, 02	06-May-17	981,000.00	supply of office equipment (ipad and laptops)	Goods

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
119	Joymacx Enterprise	843	12/01/2022	1034	10/02/2022	1,470,910.00	Supply of non-pharmaceuticals to Kibung'a and Magutuni Hospital	Goods
120	Joymacx Enterprises	3538475	30/06/2021	1020	27/07/2021	1,274,400.00	Supply of medical equipments to Chuka Hospital	Goods
121	Joymacx Enterprises	1015	17/06/2022	1015	22/06/2022	2,106,000.00	Supply of assorted furniture to Marimanti Hospital OPD	Goods
122	Kagaki Investments	Contract	23/09/2021	25	21/06/2022	1,907,405.00	X-ray block extension works at Kibung'a Hospital	Goods
123	Kaglim Suppliers	891	24/11/2021	1	30/11/2021	646,860.00	Supply of perishable foodstuff to Magutuni Hospital	Goods
124	Kaitheri Ventures	314	06/02/2020	001/002/005/008	29-Jun-20	1,047,625.00	Supply of Non-pharmaceuticals	Goods
125	Karocho Enterprises	42	15/03/2021	141, 144	09/04/2021	1,069,200.00	Supply of Office Stationery	Goods
126	Kathamba Investment	2281337	06/10/2016	6	22/06/2016	550,000.00	Supply of T-shirts and dustcoats	Goods
127	Kathamba Investment	112	17/10/2016		04/01/2017	256,000.00	Supply of Tires and metallic Cabinet	Goods
128	Kathamba Investment Limited	2342397/98	20/01/2016			659,970.00	Supply of foodstuff to Marimanti Hospital	Goods
129	Kathwana Energies	2409129	07/06/2016	19	09/06/2019	300,000.00	Supply of fuel	Goods
130	Kathwana Energies	290	25/04/2017	54	25/04/2017	200,000.00	Supply of fuel	Goods
131	Kathwana Energies Fuel Station	2215270	16/09/2016	31	10-Oct-16	200,000.00	Supply of Fuel	Goods
132	Kathwana Energies Filling Station	2761868	09/03/2016	0032	09/03/2016	100,000.00	Supply of fuel	Goods
133	Kemrah Enterprises	305	15/02/2017	16	03-Jun-17	475,000.00	Supply of printers	Goods
134	KEMSA	3538461	28/05/2021	78707/78796/79797	06/09/2021	31,505,057.00	Supply of pharmaceuticals to the county	Goods
135	KEMSA	3538462	28/05/2021	78706/78795/78839/78841/78863	08/10/2021	13,436,439.00	Supply of non-pharmaceuticals to the county	Goods

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136	KEMSA	796	08/10/2021	78969	24/11/2021	4,927,300.00	Supply of non-pharmaceuticals to Chuka Hospital	Goods
137	KEMSA	829	26/10/2021	79044	28/12/2021	2,427,000.00	Supply of gloves and hydrocortisone injection to Chuka Hospital	Goods
138	Kenmur Agencies	TNCG/QT/0021/ 15-16	22/12/2015	903	29/12/2015	169,125.00	Supply of Office Stationery	Goods
139	Kenswill Enterprises	15				200,000.00	Supply of tyres	Goods
140	Kenya Literature Bureau	3251479--481	24/1/2019	0254609-610	26-Mar-19	9,532,068.00	Supply of ECDE materials	Goods
141	Kimwere Investment	34	06/07/2017	907	30-Aug-17	392,000.00	Supply of pipes at Kairini Pry School	Goods
142	Kinro Enterprises	1	15/06/2017	28	24-May-17	353,500.00	Supply of office equipments	Goods
143	Lalji Ramji Filling Station Ltd	3538409	19/01/2022	59792	27/012/022	200,000.00	Fuel for Chuka Hospital	Goods
144	Lalji Ramji Filling Station Ltd	3538410	19/01/2022	5979	27/01/2022	100,000.00	Fuel for county director for Health	Goods
145	Lukim Suppliers	840	24/08/2021	9	27/08/2021	156,000.00	Supply of Charcoal to Chuka Hospital	Goods
146	Lukim Suppliers	839	23/08/2021	10,11,14	27/08/2021	1,384,680.00	Supply of cleaning materials to Chuka and Marimanti Hospital	Goods
147	Mac Levis Group Limited	3251371	26/04/2019	7	13-Jun19	1,999,200.00	Supply of water pipes to Mukami irrigation project	Goods
148	Maji Africa Ltd	202	20/01/22	322007	20/01/2022	8,445,522.00	Borehole casings	Goods
149	Makinya Autospares	2303183	20/06/2016	146	24/06/2016	60,000.00	Supply of tyres	Goods
150	Marcken Supplies	611	12/03/2021	1	23-Mar-21	216,000.00	Supply of firewood and charcoal to Magutuni Hospital	Goods
151	Matroj Enterprises	2215412	18/12/2015	11	11/01/2016	200,000.00	Supply of Furniture	Goods
152	Mcfinely Healthcare Ltd	1005	15/06/2022	1005	20/06/2022	2,934,982.00	Supply of medical drugs tp Chuka Sub county Health facilities	Goods
153	Mcfinely Healthcare Ltd	1009	15/06/2022	1009	20/06/2022	2,963,160.00	Supply of medical drugs to Marimanti Hospital	Goods

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
154	Mcfinely Healthcare Ltd	1003	15/06/2022	1003	20/06/2022	2,931,800.00	Supply of medical drugs to Kibung'a Hospital	Goods
155	Mcfinely Healthcare Ltd	1007	15/06/2022	1007	20/06/2022	2,983,800.00	Supply of medical drugs to Tharaka North Sub county Health facilities	Goods
156	Mcfinely Healthcare Ltd	1008	15/06/2022	1008	20/06/2022	2,999,820.00	Supply of medical drugs to Tharaka South Sub county Health facilities	Goods
157	Mcfinely Healthcare Ltd	1004	15/06/2022	1004	20/06/2022	2,992,862.00	Supply of medical drugs to Magutuni Hospital	Goods
158	Mcfinely Healthcare Ltd	1002	15/06/2022	1002	20/06/2022	2,951,265.00	Supply of medical drugs to Chuka Hospital	Goods
159	Mcfinely Healthcare Ltd	1011	15/06/2022	1011	20/06/2022	2,866,125.00	Supply of medical drugs to Muthambi Sub county Health facilities	Goods
160	Mcfinely Healthcare Ltd	1006	15/06/2022	1006	22/06/2022	2,948,500.00	Supply of medical drugs to Igambang'ombe Sub county Health facilities	Goods
161	Mcfinely Healthcare Ltd	1010	15/06/2022	1010	20/06/2022	2,999,325.00	Supply of medical drugs to Mwimbi Sub county Health facilities	Goods
162	M'cleon Medical Ltd	713	21/09/2021	4	29/09/2021	1,131,375.00	Supply of non-pharmaceuticals to Chuka Hospital	Goods
163	Megamax Ventures Limited	3541943	06/06/2020	46	23-Jun-20	725,800.00	Supply of pipes and fittings for Manyaga water project	Goods
164	Megascope Health Care (K) Ltd	634	15/04/2021	513	19/04/2021	1,295,310.00	Supply of CT Scan commodities to Chuka Hospital	Goods
165	Megascope Health Care (K) Ltd	715	22/09/2021	734	11/01/2022	618,533.00	Supply of CT Scan commodities to Chuka Hospital	Goods
166	Moinno Enterprises	1014	17/06/2022	1014	22/06/2022	2,641,000.00	Supply of eye and theatre unit equipment to Marimanti Hospital OPD	Goods

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
167	Moinno Enterprises	1018	17/06/2022	1018	22/06/2022	2,609,400.00	Supply of assorted furniture and general office equipment to new dispensaries	Goods
168	Mpofu Traders	3538487	30/06/2021	067-068	02/08/2022	1,560,300.00	supply of perishable foodstuff to Marimanti Hospital	Goods
169	Mpofu Traders	909	16/03/2022	084-085	04/11/2021	1,557,380.00	Supply of foodstuff to Marimanti Hospital	Goods
170	Mpofu Traders	954	06/05/2022	123-124	21/06/2022	598,500.00	Supply of charcoal to Marimanti and Kibung'a Hospital	Goods
171	Mpofu Traders	3377897	08/02/2019	1	13-Feb-20	397,850.00	supply of stationery to Marimanti and kibunga hospital	Goods
172	Muhoti Suppliers	3115131	17/04/2019	3	17-Apr-19	105,900.00	supply of computer accessories	Goods
173	Mutindwa Chemist			16276/77/18175 /97/46/49/50/36/ 37/55/51/50	30-Jan-18	492,180.00	supply of medical drugs to Marimanti Hospital	Goods
174	Naplus Concepts Ltd	90	15/03/2022	34	04/05/2022	420,000.00	Supply of Tshirs and Aprons for the World TB Day	Goods
175	Ndungleeh General Printers and Supplies	3115013	02/03/2020	026	02-Jul-20	249,000.00	Supply of Revenue Receipt Books	Goods
176	Nechal Enterprise	3538405	10/02/2021	1305-1306	15/02/2021	258,536.00	Supply of stationery to Chuka Hospital	Goods
177	Nechal Enterprise	3538406	10/02/2021	1308	15/02/2021	793,200.00	Supply of medical files to Chuka Hospital	Goods
178	Nechal Enterprise	807	15/12/2021	006/007/009/ 013/019	23/12/2021	2,281,180.00	Supply of cleaning materials to Chuka, Marimanti, Magutuni and Kibung'a Hospital	Goods
179	Nechal Enterprise	538	10/01/2021	1460-1466	27/09/2021	590,850.00	Supply of stationery to Marimanti Hospital	Goods
180	Nechal Enterprise	3377896	08/02/2019	357	23-Mar-20	534,500.00	Supply of medical file to Chuka and Magutuni Hospitals	Goods
181	Nechal Enterprises	85	04/11/2022	1606	30/05/2022	299,700.00	Supply of Stationery to Public Health Offices	Goods

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182	Nechal enterprises	3054913	28/03/2018	235	09/04/2018	35,000.00	Supply of stationaries	Goods
183	Nechal Enterprises	22155439	14/09/2015	735	29-Sep-15	150,000.00	Printing and designing A3 Posters	Goods
184	Neo-Industrial Smart Enterprises	2303158	21/03/2016	57	08-Apr-16	556,200.00	Supply of Laptops	Goods
185	Neo-Industrial Smart Enterprises	2303162	18/04/2016	58	22-Apr-16	381,200.00	Supply of Laptops	Goods
186	Ngitegi Enterprises	982	31/05/2022	5	13/06/2022	999,000.00	Supply of perishable foodstuff to Chuka Hospital	Goods
187	Njumati Enterprises	891	01/04/2022	3	04/04/2022	1,890,900.00	Supply of non-perishable foodstuff to Chuka Hospital	Goods
188	Nkonge Solution Limited	contract	10/01/2022	103	20/06/2022	2,791,669.00	Construction of a laboratory block at Iruma dispensary	Goods
189	Nyaribo General Contractors & Supplies	2409184	11/12/2015	219	15/12/2015	29,900.00	Supply of stationeries	Goods
190	Nyati Enterprises Ltd	316	27/10/2015	1	10-Nov-15	817,705.00	Supply of foodstuff to Marimanti Hospital	Goods
191	Offix solutions	2361401	23/02/2015	154/55	12/03/2015	1,265,430.00	Supply of Stationaries	Goods
192	Pajanka Suppliers	3538402	30/06/2021	77	09/11/2021	280,000.00	Supply of bags of charcoal to Marimanti Hospital	Goods
193	Pajanka Supplies	3115047		15	24-Apr-20	755,515.00	Sanitary and cleaning materials, supplies and services	Goods
194	Pasaiba Tourmaline Limited	214	16/04/2020	3055	14-Apr-20	1,300,000.00	Supply of face shield and gun Thermometres	Goods
195	Pendoma solutions	737	01/01/2022			432,240.00	supply of stationeries	Goods
196	Questlink Enterprises	714	22/09/2021	SNV0001987	28/10/2021	2,791,990.00	Supply of X-ray commodities ro Chuka and Marimanti Hospitals	Goods
197	Seir Automation Services	270				160,000.00	Supply of water tank and 200 litre drip kit tank	Goods
198	Seven Eighty Nine	729	20/04/2022			2,968,000.00	supply of tyres	Goods
199	Seven Eighty Nine	728	20/04/2022			601,000.00	supply of batteries	Goods
200	Seven Eighty Nine	739	07/06/2022			2,464,400.00	supply of tyres	Goods

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201	Shefri Investments	3538401	05/07/2021	003-004	09/07/2021	2,949,600.00	Supply of foodstuff to Magutuni Hospital	Goods
202	SM Alphabeta Technologies Ltd	754	13/10/2021	322	21/10/2021	1,806,890.00	Supply of dental commodities to Chuka, Mariamanti, Kibung'a and Gatunga Health Centre	Goods
203	Snapcrowd General Suppliers	298	24/11/2020	39	15-Dec-20	247,885.00	Supply of executive table, chair, visitors chairs cabinet and fridge	Goods
204	Sophkia Enterprises	2009123	14/03/2014	7	20-Mar-14	123,200.00	Supply of foodstuff to Chuka Hospital	Goods
205	Sophkia Enterprises	2303093	15/10/2014	8	17-Oct-14	157,500.00	Supply of foodstuff to Chuka Hospital	Goods
206	Sophkia Enterprises	2023829	11/06/2014	9	19-Nov-14	192,500.00	Supply of foodstuff to Chuka Hospital	Goods
207	Sophkia Enterprises	2361203	28/05/2015	7	06-Mar-15	137,800.00	Supply of foodstuff to Chuka Hospital	Goods
208	Supp Merchants limited	2761855 2761856 2761857	15/092016	13,14	15-Sep-16	5,052,950.00	Supply of Cleaning Materials and Uniforms	Goods
209	Tabaka Supplies	3538477	30/06/2021	3014	15/07/2021	2,988,000.00	Supply of clean gloves	Goods
210	Tabaka Supplies	3538485	30/06/2021	984	27/07/2021	1,300,000.00	Supply of surgical masks with earloops	Goods
211	Tabaka Supplies	1017	17/06/2022	1017	22/06/2022	2,609,400.00	Supply of assorted medical equipment to new dispensaries	Goods
212	Tangerine Auto Hardaware	2409442	27/05/2015	651&652	29-May-15	999,780.00	Supply of pipes and fittings for Karuma ka nderi water project	Goods
213	Thoma Bookshop	011/012	11/04/2017	1246	14/07/2017	998,100.00	Supply of stationaries	Goods
214	Thoma Bookshop	1063794	26/06/2015	833	09/04/2015	248,832.00	Photocopying tender documents	Goods
215	Total Hospital Solution Ltd	2342082	02/03/2015	SNV00001242	09-Feb-15	317,100.00	Supply of medical equipments	Goods

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216	Total Hospital Solution Ltd	2342014	16/12/2014	SNV00001241	09-Feb-15	2,364,000.00	Supply of medical equipments	Goods
217	Total Hospital Solution Ltd	2342081	02/03/2015	SNV00001243	09-Feb-15	712,250.00	Supply of Non-Pharmaceuticals	Goods
218	Total Hospital Solution Ltd	2342016	16/12/2014	SNV00004239	12-Feb-15	840,000.00	Supply of medical equipments	Goods
219	Total Hospital Solution Ltd	2342018	16/12/14	SNV00001237	12-Feb-15	28,750.00	Supply of Non-Pharmaceuticals	Goods
220	Total Hospital Solution Ltd	2361265	11/03/2015	SNV00001545	22-Mar-16	1,533,600.00	Supply of medical equipments	Goods
221	Total Hospital Solution Ltd	2361264	11/03/2015	SNV00001544	22-Mar-16	1,328,250.00	Supply of medical equipments	Goods
222	Travotech Agencies	3251127	14/10/2015	158319-69	09-Jan-16	1,330,199.00	Supply of Non-Pharmaceuticals to Chuka Hospital	Goods
223	Travotech Agencies	2815404/05	27/04/2017	158366/67/85	24-May-17	175,166.00	Supply of Laboratory Reagents to Magutuni Hospital	Goods
224	Travotech Agencies	2761734-47	06/06/2018	159928/43/44	24-Sep-18	522,620.00	Supply of Laboratory Reagents to Marimanti Hospital	Goods
225	Ultralab E.A Ltd	635	10/05/2021	INV7146	13-May-21	85,000.00	Servicing of biosafety cabinet at Chuka Hospital	Goods
226	Volkslift East Africa Ltd	Contract	23/04/2020	526	09/03/2022	7,222,152.00	Supply and installation of 1No. lift in OPD Chuka Hospital	Goods
227	Vyokim Enterprise	795	27/01/2022	3	30/04/2022	1,214,800.00	Supply of perishable foodstuff to Chuka Hospital	Goods
228	Wagathithu Strategies	313	06/08/2020	3	24-Jun-20	1,825,000.00	supply of Non-pharmaceuticals to chuka Subcounty	Goods
229	Weaver Bird Garment Manufacturers Ltd	2409399	16/11/2015	4645	19/12/2015	500,000.00	Supply of Polo shirts with County logo	Goods
230	Winkpine Enterprises	976	25/05/2022	001-002	30/05/2022	368,499.00	Supply of cleaning materials to Chuka Hospital	Goods
231	Winkpine Enterprises	309	02/06/2020	8	19-Jun-20	71,500.00	Supply of Charcoal to Chuka Hospital	Goods

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232	Masyve International Trading Company Ltd	105	22/02/2022	55	07/03/2022	32,400,000.00	Supply and delivery of certified seeds	Goods
233	Masyve International Trading Company Ltd	105	24/02/2022	56	15/03/2022	24,500,000.00	Supply and delivery of certified seeds	Goods
234	Simlaw Seeds Company Ltd	3538108	04/10/2021	237471/232568/ 232569	06/10/2021	4,076,600	Supply and delivery of certified seeds	Goods
235	Kalro Ida Seed Production		20/09/2021		27/09/2021	13,250,000	Supply and delivery of certified seeds	Goods
236	Geosim Limited	85	31/01/2022	859	07/02/2022	1,560,000	Supply of Anthrax &black quarter and Rabies (Vaccines)	Goods
237	Aligen Enterprises Ltd	39	25/02/2021		02/06/2021	951,000.00	Printing of revenue receipt books	Services
238	APA Insurance Ltd	16256701	11/02/2018	APA/EMB/TNC/ 003/2018	02/11/2018	2,950,112.50	Motor vehicle insurance	Services
239	Baselink Group Limited	456	04/02/2021	311	04-Feb-21	115,000.00	Provision of Service for JCB reg. 13CG062A	Services
240	Baselink Group Limited	392	15/02/2021	358	03-Mar-21	502,254.48	Provision of Repair, Service and Maintenance-CAT Dozer D6R Reg. No 13CG 057 A	Services
241	Baselink Group Limited	385	02/03/2021	359	03-Mar-21	237,870.65	Provision of Repair, Service and Maintenance-Shantui Dozer SD 22	Services
242	Baselink Group Limited	383	02/03/2021	361	03-Mar-21	231,397.15	Provision of Service,Repair and maintenance,removed and fitted a new rear main spring leaf and center bolt.Installed bushes for rear spring holder-Ashok Leyland Truck Reg. 13cg 053A	Services

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243	Baselink Group Limited	355	13/01/2021	362	03-Mar-21	200,000.00	Provision of Repair, Service and Maintenance, inspected and replaced engine oil,oil filter,fuel filter,air/pollen cleaner and filter element -CAT Dozer D6R Reg.No 13CG 057A	Services
244	Baselink Group Limited	390	15/02/2021	363	03-Mar-21	256,136.70	Provision of Service,Repair and maintenance .Troubleshooted the machine vibratory system,insalled the faulty vibratory electric sokenoid-Escort Soil Compactor Reg. No. 13CG 063A	Services
245	Baselink Group Limited	391	15/02/2021	364	03-Mar-21	701,870.08	Disassembled the water pump,cylinder head and removed radiator for repair-Shantui Dozer SD 22	Services
246	Baselink Group Limited	386	02/03/2021	354	03-Mar-21	426,221.90	Provision of service for case grader Reg. 13CG031A	Services
247	Baselink Group Limited	354		386	03-Mar-21	426,221.90	Provision of Service,Repair and maintenance-Case Grader Reg. No 13CG 031A	Services
248	Baselink Group Limited	355		405	03-Mar-21	915,120.62	Provision of Repair and maintenance. Removal and installation of bucket tips with new locks,Resealed boom cylinder,replaced final drive seal and replaced one carrier roller-JCB Excavator Reg. No 13CG 054A	Services
249	Baselink Group Limited	394		356	03-Mar-21	540,848.10	Provision of Major Service, change of hydraulic oil and filters,transmission and final drive oil,transmission filters-CAT Dozer D6R Reg. No 13CG 054 A	Services

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250	Baselink Group Limited	395		357	03-Mar-21	716,313.00	Provision of Repair, Service and Maintenance-Shantui Dozer SD 22	Services
251	Baselink Group Limited	446	24/03/2021	325	24-Mar-21	374,423.09	Removal and repair turbo silencer engine oil pump and gearbox - Reg13CG055A	Services
252	Baselink Group Limited	317	12/09/2020	306	25-Mar-21	746,734.03	Installation of propeller Main Seal-Oring and main flange Oring.Replaced the complete Machine Brake Pads(4pcs)-Case grader Reg. No. 13CG 06AA	Services
253	Baselink Group Limited		15/4/2021	390	15-Apr-21	99,760.00	Provision of service for Ashok Leyland truck Reg. No 13CG054A	Services
254	Baselink Group Limited	453	15/4/2021	312	15-Apr-21	337,841.88	Installing two carrier rollers one roller and bucket	Services
255	Baselink Group Limited	475	19/05/2021	379	19-May-21	221,249.27	fitted new propeller flanges,propeller seals and new cross bearing-Ashock Leyland Truck 13CG 055A	Services
256	Baselink Group Limited	480	19/05/2021	380	19-May-21	200,000.00	Provision of Medium Service-Shantui Dozer SD22	Services
257	Baselink Group Limited	478	19/05/2021	381	19-May-21	416,981.02	Mouldboard welding and setting up, reservicing of the nozzle,replaced new moulboard srippers(plastic black and metal)-Case Motor Grader Reg .13CG 031A	Services
258	Baselink Group Limited	477	19/05/2021	382	19-May-21	222,878.92	Repaired and replaced new gearbox mounting,removed and repaired and fixed new turbo silence pipe one,welded new engine mounts-Shacman Prime Mover	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
259	Baselink Group Limited	476	21/05/2021	378	21-May-21	700,780.76	Replaced and fitted new upper rollers(single),new lower carrier rollers(double) and lower and upper roller seals-D6R Dozer Reg. 13CG 057 A	Services
260	Baselink Group Limited	437	28/05/2021	370	28-May-21	256,530.86	Provision of service for Shacman Prime mover,replaced and fitted new gearbox mountings,speedometer,trailer bushes,assesd all worn out parts and adjusted lowbed breaks to standard and testing -Shackman Prime Mover	Services
261	Baselink Group Limited	489	28/05/2021	372	28-May-21	147,412.80	Repaired and replaced Speedometer clock,cab stairs,radiator guards,rear left lamp guard and reinforced back to standard-Ashock Leyland Truck 13CG 053A	Services
262	Baselink Group Limited	492	28/05/2021	373	28-May-21	239,508.10	Repairs and Replacement of New Fuel Actuator-JCB Excavator Reg. 13CG 054 A	Services
263	Baselink Group Limited	493	28/05/2021	374	28-May-21	855,267.98	Repaired and replaced new circle turn friction doors,new circle turn metal strip wears,new circle turn plastic strip wears and new circle turn pinion and shaft-Case Motor Grader	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
264	Baselink Group Limited	491	28/05/2021	375	28-May-21	491,208.60	Repaired the steering transmission on the escort roller, disassembled to remove the defective pump and fitted a new one complete with new seals-Escort Soil Compactor Reg. 13CG 063A	Services
265	Baselink Group Limited	494	28/05/2021	376	28-May-21	432,000.01	Repaired and replaced new alternator Group-D6R Dozer Reg. 13CG 054 A	Services
266	Baselink Group Limited	483	21/05/2021	383	10-Jun-21	84,000.00	Provision of Medium Service-Ashok Leyland Trucks Reg.13CG 054A	Services
267	Baselink Group Limited	482	21/05/2021	384	10-Jun-21	190,200.00	Provision of service-Escort Soil Compactor Reg. 13CG 063A	Services
268	Baselink Group Limited	484	21/05/2021	386	10-Jun-21	84,000.00	Provision of Medium Service-Ashok Leyland Trucks Reg.13CG 053A	Services
269	Baselink Group Limited	485	21/05/2021	387	10-Jun-21	210,500.00	Provision of Medium Service(500HRS)-Case Motor Grader Reg .13CG 031A	Services
270	Baselink Group Limited	486	21/05/2021	388	10-Jun-21	955,268.00	Repaired and installed new controlling valve transmission assembly,new hydraulic pipes,new injector seals,new injector nozzles and new muffer cables-Shantui Dozer SD22	Services
271	Baselink Group Limited	479	19/05/2021	389	10-Jun-21	200,000.00	Provision of service for Shacman Prime mover, replaced and fitted new gearbox mountings, speedometer, trailer bushes, assessed all worn out parts and adjusted lowbed breaks to standard and testing-Dozer D6R Reg.13CG 054 A	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
272	Baselink Group Limited	495	28/05/2021	391	10-Jun-21	370,452.29	Repaired and installed new final drive seal kits for both sides. Replaced final drive oil-Shantui Dozer SD22	Services
273	Baselink Group Limited	316	12/09/2020	336	12-Sep-21	152,508.95	Supply and provision of service for Reg13CG053A	Services
274	Baselink Group Limited	481		385		198,000.01	Provision of Medium Service(500HRS)-JCB Excavator Reg. 13CG 062 A	Services
275	Chanti Ventures Limited	1665749	02/07/2020	CVS1246	16/08/2021	3,345,067.00	Catering services and accomodation for health staff manning Covid-19 isolation wards	Services
276	Chanti Ventures Limited	1665749	02/07/2020	CVS1247	31/10/2021	3,345,067.00	Catering services and accomodation for health staff manning Covid-19 isolation wards	Services
277	Chuka General Construction Co.Ltd	1899025	04/01/2020	13	09/10/2020	660,000.00	Hire of Tents	Services
278	CMC Motors Group	2215431	10/02/2016	MRU+SINV-000282	18/02/2016	11,000.00	Motor vehicle service	Services
279	College Of Architecture And Enginnering	TNCG/2018-2028	01/07/2018	4	10-Dec-19	4,000,000.00	County spatial plan	Services
280	D Wanduh Logistics And Suppliers	41	10/03/2021	80	29/03/2021	1,615,000.00	designing, and printing single business permits	Services
281	Duo Building Contractors	1665505	26/04/2019	81	23-May-19	1,342,000.00	Carying out survey and design for Rianthiga Irrigation project	Services
282	Ekiruun Enterprises	9375729	06/02/2018	001	05-Feb-18	40,000.00	Printing of business cards	Services
283	Fesi Investors Ltd	339	10/03/2017	5	12/03/2017	418,500.00	Printing of tender documents	Services
284	Hitec Autogarage	662	11/03/2022			89,080.00	Repair of Motor Vehicles	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
285	Hitec Autogarage	663	11/03/2022			60,200.00	Repair of Motor Vehicles	Services
286	Hitec Autogarage	664	11/03/2022			29,800.00	Repair of Motor Vehicles	Services
287	Hitec Autogarage	665	11/03/2022			42,950.00	Repair of Motor Vehicles	Services
288	Hitec Autogarage	667	11/03/2022			475,000.00	Repair of Motor Vehicles	Services
289	Hitec Autogarage	668	11/03/2022			15,490.00	Repair of Motor Vehicles	Services
290	Hitec Autogarage	669	11/03/2022			58,420.00	Repair of Motor Vehicles	Services
291	Holman Brothers E.A ltd	1665624		IN112829	16-Aug-19	1,284,526.00	Provision of service for motor grader	Services
292	Honi General Contractors	203	02/02/2022	4	21/03/22	1,798,500.00	Feasibility study and detailed survey for Kabuboni proposed irrigation project	Services
293	Hydrovision Technologies solutions	193	25/11/21	1	14/01/22	1,691,134.20	Repair of solar pumping system for Murigi, Weru and Nkondi	Services
294	Imenti Auto Garage	0986774/15/	16/06/2015	1589/2050	16/06/2015	525,638.00	Motor vehicle service	Services
295	Imenti Auto Garage	915928	22/11/2015	2057	25/06/2015	163,550.00	Servicing of vehicle reg. No. GKA6224P	Services
296	Jasho Prime Supermarket	1063890	04/05/2016	9955	15-Apr-16	40,000.00	Hire of transport services kitengela to Chuka Hospital	Services
297	Jomvick Enterprises	1625974	02/11/2020	20	17-Jun-20	480,000.00	Planting of Trees and greening	Services
298	kabco contractors limited	986763	22/05/2015			737,760.00	landscaping and beautification works for Marimanti town	Services
299	Kagaki Inv. Ltd	128	27/10/2017	3	06-Nov-17	504,194.00	Maintenance of Kathwana headquarters block	Services
300	Kenya School of Government	Various				2,400,000.00	Staff Training	Services
301	Kerim Enterprises Ltd			INV/2021/05	12/06/2021	1,970,000.00	Preventative and corrective maintenance of county ICT equipments	Services
302	Kimwere Investments	1290223	15/11/2016	495&496	13/06/2016	430,020.00	Catering services	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
303	Legacy Star Hotel Chuka					25,000.00	Catering services	Services
304	Local Authority Pension Fund	payroll deductions				80,539,827.00	Staff pension contribution	Services
305	Local Authority Provident Fund	payroll deductions				184,573,106.00	Staff pension contribution	Services
306	Makinya Autospares	255	11/07/2016	170	16/05/2017	230,000.00	Repair of vehicle Reg KAV 809E	Services
307	Marimanti Homelodge Resort	36	27/11/2020	432	10/12/2020	126,528.00	Catering services	Services
308	Marimanti Homelodge Resort	35	08/12/2020	438	10/12/2020	65,900.00	Catering services	Services
309	Mopoa Contractors Limited			4	24-Apr-19	3,220,000.00	Bush cleaning, light grading of mukothima market roads, gatithini and kathangachini market roads	Services
310	Morven Kestar	2303021	09/03/2014	6668	26-Sep-14	307,750.00	being provision of printing services	Services
311	Mountain Breeze Hotel Ltd			2168	17-May-21	315,000.00	provision of conference facility	Services
312	Muktas Kenya Ltd	1665525	17/04/2020	46	06-Jul-19	1,404,000.00	Survey and Design for Twamionki Irrigation project	Services
313	Murango Mwenda & Co. Advocates			CMKM/T/23/ 2015	16-Dec-19	5,370,800.00	Chuka HC ELC No 215 of 2017	Services
314	Mutindwa Enterprises	986910	03/09/2015	7	03/09/2015	14,449.00	Service KBY 640C	Services
315	Natareen Trading Company Limited	208	02/02/2022	105	21/03/22	1,782,000.00	Feasibility study and detailed survey for Mukuuni proposed irrigation project	Services
316	Nation Media Group	1626000	18/02/2020	1000189889	19-May-20	140,220.00	Advertisement space intention to plan Chuka town	Services
317	Nation Media Group	222	13/09/2021	20274	30/9/2021	1,160,000.00	Advertisements	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
318	Nation Media Group	221	13/08/2021	1000209507	09/11/2020	592,800.00	Advertisements	Services
319	Nation Media Group	220	08/10/2021	1000210267	09/08/2020	222,300.00	Advertisements	Services
320	Nyamu Nyaga & Co. Advocates			NN/MRU/GEN/19	15-Jan-21	5,382,400.00	Chuka ELC Petition No. 1 of 2018	Services
321	Nyaribo General Contractors	205	02/01/2022	8	21/03/2022	1,782,000.00	Feasibility study and detailed survey for weru proposed irrigation project	Services
322	Chanti Ventures Limited	64	29/11/2021	CVS1256	12/01/2021	90,000.00	Provision of Conference Hall And Catering Services	Services
323	Palista Investment Limited	1290242	23/11/2016	28/01/2017	23-Nov-16	2,994,300.00	Bush clearing along Tunyai market and Nkodi Market	Services
324	Perurit Automobile Repairs	706	31/03/2022			141,000.00	Repair of Motor Vehicles	Services
325	Perurit Automobile Repairs	707	31/03/2022			112,500.00	Repair of Motor Vehicles	Services
326	Perurit Automobile Repairs	708	31/03/2022			58,000.00	Repair of Motor Vehicles	Services
327	Perurit Automobile Repairs	709	31/03/2022			28,000.00	Repair of Motor Vehicles	Services
328	Perurit Automobile Repairs	703	31/03/2022			406,000.00	Repair of Motor Vehicles	Services
329	Perurit Automobile Repairs	704	31/03/2022			83,000.00	Repair of Motor Vehicles	Services
330	Perurit Automobile Repairs	705	31/03/2022			115,500.00	Repair of Motor Vehicles	Services
331	PRD Rigs Kenya Ltd	227	17/05/22	1	30/05/2022	1,362,017.00	Provision of services routine maintenance of rig equipment and servicing of machine	Services
332	Pre-Engineered Bulding systems	1665545	15/05/2019	77	06/06/2019	2,805,000.00	Hudrological survey and design for boreholes	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
333	Roberts Atlantic Company ltd	TNCG/QT/8971 62-2021/2022	INV/02/ TNCG/2021		12/07/2021	2,960,000.00	procurement of networking services and network infrastructure setup	Services
334	Rollwell Enterprises	207	02/02/2022	101	21/03/22	1,842,500.00	Feasibility study and detailed survey for Kamuganka proposed irrigation project	Services
335	Runa Holdings & Contractors	1562570	04/09/2018	1	05-Feb-18	1,458,000.00	Survey & Design for Kavando irrigation project	Services
336	Rwigi K.M Construction Co Ltd	1562575	04/07/2017	1	05-Oct-18	1,549,200.00	Survey and Design for Gacenthinkuru Irrigation project	Services
337	Super Systems Security Co. Limited	contract	03/03/2020	837	26/01/2022	437,419.00	provision of security services for the month of January 2022	Services
338	Super Systems Security Co. Limited	contract	03/03/2020	847	31/03/2022	1,760,000.00	Provision of security services for the month of March 2022	Services
339	Super Systems Security Co. Limited	contract	03/03/2020	851	02/05/2022	1,760,000.00	provision of security services for the month of April 2022	Services
340	Super Systems Security Co. Limited	contract	03/03/2020	852	03/06/2022	1,760,000.00	provision of security services for the month of May 2022	Services
341	Super Systems Security Co. Limited	contract	03/03/2020	853	30/06/2022	1,760,000.00	provision of security services for the month of June 2022	Services
342	Tally International consultancy				15/1/2021	481,789.75	maintenance and servicing of Bus park	Services
343	Tally International consultancy				15/7/2021	481,789.75	maintenance and servicing of Bus park	Services
344	Tally International consultancy				15/9/2021	481,789.75	maintenance and servicing of Bus park	Services
345	Tangerine Auto Hardaware	986963	25/08/2016	473	24-Nov-16	2,500,000.00	Bush clearing along at ubarini - nyaki njeru road	Services
346	Telkom Kenya Ltd			AUT/0210602/ 0000703	04/07/2021	603,849.60	Monthly Bills (July 2021 internet dedicated)	Services
347	Tims Auto Care Garage	1063704	26/05/2015	232	06/09/2015	487,000.00	Repair and service for KBY 640C	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
348	Tims Auto Care Garage	352	13/03/2017	1174	05/04/2017	139,000.00	Servicing of vehicle reg. No. 13GC 006A	Services
349	Tims Auto Care Garage	634	25/01/2022			27,000.00	Repair of Motor Vehicles	Services
350	Tims Auto Care Garage	631	25/01/2022			78,000.00	Repair of Motor Vehicles	Services
351	Tims Auto Care Garage	632	25/01/2022			36,500.00	Repair of Motor Vehicles	Services
352	Tims Auto Care Garage	633	25/01/2022			63,200.00	Repair of Motor Vehicles	Services
353	Tredds Resort	72	22/01/2021	TNC042	27/01/2021	289,440.00	Provision of Conference Facility And Catering Services	Services
354	Tredds Resort	89	21/05/2021	TNC074	26/05/2021	150,000.00	Provision of Catering Services	Services
355	Tredds Resort	81	03/11/2021	TNCG059/2021	03/12/2021	45,000.00	Provision of Catering Services	Services
356	Tredds Resort	80	03/09/2021	TNCG056/2021	03/12/2021	67,500.00	Provision of Catering Services	Services
357	Tredds Resort	74	26/05/2021		29-Jun-21	150,000.00	Provision of catering services	Services
358	Tredds Resort	73	03/12/2021		29-Jun-21	67,500.00	Provision of Catering Services	Services
359	Tredds Resorts	71	21/2/2021	TNC50/2021	21-Feb-21	205,320.00	Catering services	Services
360	Tredds Resorts	231	05/09/2022	TNC0178/2022	22/5/2022	17,700.00	Catering services	Services
361	Tredds Resorts	226	13/04/2022	TNC0176/2022	05/01/2022	23,600.00	Catering services	Services
362	Tredds Resorts	229	25/04/2022	TNC0180/2022	24/5/2022	35,400.00	Catering services	Services
363	Tredds Resorts	228	22/03/2022	TNC0177/2022	14/5/2022	35,400.00	Catering services	Services
364	Tredds Resorts	227	22/03/2022	TNC0175/2022	04/02/2022	42,480.00	Catering services	Services
365	Tredds Resorts	230	05/09/2022	TNC0181/2022	25/5/2022	35,400.00	Catering services	Services
366	Tredds Resorts	233	05/12/2022	TNC0182/2022	26/5/2022	17,700.00	Catering services	Services
367	Tredds Resorts	258	21/03/2022	TNC0174/2022	27/3/2022	59,000.00	Catering services	Services
368	Tredds Resorts	297	03/04/2022	TNC0173/2022	21/3/2022	29,500.00	Catering services	Services
369	Tredds Resorts	194	25/01/2022	TNC0164/2022	02/03/2022	29,500.00	Catering services	Services
370	Tredds Resorts	189	24/11/2021	TNC0152/2021	12/05/2021	29,500.00	Catering services	Services
371	Tredds Resorts	184	12/01/2021	TNC0154/2021	12/08/2021	23,600.00	Catering services	Services
372	Tredds Resorts	186	12/01/2021	TNC0150/2021	23/11/2021	23,600.00	Catering services	Services
373	Tredds Resorts	280	28/01/2022	TNC0167/2021	13/2/2022	23,600.00	Catering services	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
374	Tredds Resorts	284	17/02/2022	TNC0169/2022	03/04/2022	35,400.00	Catering services	Services
375	Tredds Resorts	291	25/02/2022	TNC0171/2022	03/12/2022	261,370.00	Catering services	Services
376	Tredds Resorts	187	12/01/2021	TNCG158/2021	15/12/2021	513,300.00	Catering services	Services
377	Tredds Resorts	190	12/06/2021	TNCO159/2021	15/12/20221	448,164.00	Catering services	Services
378	Tredds Resorts	193	01/03/2022	TNCO160/2022	14/01/2022	29,500.00	Catering services	Services
379	Tredds Resorts	286	25/02/2022	TNC0170/2022	03/08/2022	125,080.00	Catering services	Services
380	Tredds Resorts	295	03/01/2022	TNC0172/2022	18/3/2022	17,700.00	Catering services	Services
381	Tredds Resorts	185	17/11/2021	TNC0151/2021	28/11/2021	17,700.00	Catering services	Services
382	Tredds Resorts	299	23/5/2022	TNC0183/2022	28/5/2022	442,500.00	Catering services	Services
383	Tredds Resorts	296	05/02/2022	TNC0178/2022	05/10/2022	590,000.00	Catering services	Services
384	Veglodejo Limited			002	25-Mar-19	68,440.00	Supply of Service Charter and broad based pull up banner	Services
385	Villa Motors					263,910.00	repair of motor vehicles	Services
386	Walker Automec	915902	06/05/2014	1307	23/02/2015	107,000.00	Motor vehicle service	Services
387	WaterTex Engineering Technology	173		2	12/06/2021	150,000.00	provision of professional services for a Driller	Services
388	Weru Television Services Limited	219	08/10/2021	21073	12/09/2021	464,000.00	Advertisements	Services
389	Zacka Cosntraction And Suppliers	380	17/01/2017	5	15/02/2017	110,000.00	Lease of store	Services
						872,160,550.80		

IV. ACCOUNT RECEIVABLES

a) Outstanding Imprest

	Name	Warrant Number	Payment Date	Amount Ksh.
1	Euphrasio Gitonga	2719379	11-Nov-17	120,000
2	Francis Muthomi	2719365	21-Nov-17	24,500
3	Euphrasio Gitonga	2719326	30-Nov-17	130,000
4	Euphrasio Gitonga	2719343	08-Dec-17	14,000
5	Euphrasio Mberia	2719419	23-Jan-18	215,850
6	Euphrasio Gitonga	2719441	30-Jan-18	153,000
7	Kennedy Murithi	3279082	29-Mar-18	609,500
8	Ruth Muriuki	3279277	12-Apr-18	153,680
9	Kennedy Murithi	3279362	20-Apr-18	180,000
10	Betty Kagendo Muthee	3285901	05-Sep-18	171,800
11	Benjamin Kiura Ndatho	4130555	27-Jun-22	625,000
12	Francis Mwangangi Mukigo	4430628	28-Jun-22	650,000
13	Jeniffer Kangai Nthuni	4109819	30-Jun-22	480,000
14	Steven Kimathi Mwangangi	4109848	30-Jun-22	538,000
15	Purity Mukami Njagi	4109797	09-Nov-21	300,000
	Total			**4,365,330**

b) Recoverable from Suppliers

	Payee	Voucher	Date Paid	Amount
1	Retema Auto Limited	27520	08-Sep-20	789,831.30
2	Spreadeagle Limited	29673	23-Feb-21	72,086.35
				861,917.65

V. SUMMARY OF NON-CURRENT ASSET REGISTER

ASSETS CLASS	Historical Cost 01st July 2021 (Ksh.)	AQUISATION (Ksh) FY 2021-2022	Historical Cost 30th June 2022 (Ksh.)
Land	4,386,080	-	4,386,080
Construction of Building and Infrastructure	1,739,984,175	85,987,866	1,825,972,041
Refurbishment of Buildings	231,877,706	33,355,061	265,232,767
Purchase of Vehicles and other Transport Equipment	370,857,074	17,993,043	388,850,117
Office Equipment, Furniture and Fittings	67,270,780	63,878,369	131,149,149
Purchase of ICT Equipment, Software and Other ICT Assets	187,064,472	9,000,000	196,064,472
Other specialised Machinery and Equipment	339,671,028	21,588,190	361,259,218
Infrastructure and Civil Works	1,671,874,521	358,917,489	2,030,792,010
Purchase of Household Furniture and Institutional Equipments	6,675,269	50,000	6,725,269
Rehabilitation and renovation of plant, Machinery and Equipment	21,923,813	-	21,923,813
Total	**4,641,584,918**	**590,770,018**	**5,232,354,936**

V. SUMMARY OF NON-CURRENT ASSET REGISTER

ASSETS CLASS	Historical Cost 01st July 2021 (Ksh.)	AQUISATION (Ksh) FY 2021-2022	Historical Cost 30th June 2022 (Ksh.)
Land	4,386,080	-	4,386,080
Construction of Building and Infrastructure	1,739,984,175	85,987,866	1,825,972,041
Refurbishment of Buildings	231,877,706	33,355,061	265,232,767
Purchase of Vehicles and other Transport Equipment	370,857,074	17,993,043	388,850,117
Office Equipment, Furniture and Fittings	67,270,780	63,878,369	131,149,149
Purchase of ICT Equipment, Software and Other ICT Assets	187,064,472	9,000,000	196,064,472
Other specialised Machinery and Equipment	339,671,028	21,588,190	361,259,218
Infrastructure and Civil Works	1,671,874,521	358,917,489	2,030,792,010
Purchase of Household Furniture and Institutional Equipments	6,675,269	50,000	6,725,269
Rehabilitation and renovation of plant, Machinery and Equipment	21,923,813	-	21,923,813
Total	**4,641,584,918**	**590,770,018**	**5,232,354,936**

VI. BANK RECONCILIATION / FO 30 REPORTS

Account Name: Tharaka Nithi County Development Account F.O 30
No.1000171359
BANK NAME: Central Bank of Kenya

THARAKA NITHI COUNTY GOVERNMENT

BANK RECONCILIATION

As at: 30th June 2022 **Station; County Treasury**

	KSh.
Balance as Per Cash Book as at 30th June 2022	25,342.25
Add:	
3. Unpresented Transactions	90,245,240.40
4. Receipts in Bank statement not yet recorded in Cash Book	-
Total	90,245,240.40
Less:	
1. Payment in Bank Statement Not yet recorded in Cash Book	-
2. Receipt in Cash book not yet recorded in bank statement	-
Total	-
Balance as per Bank Statement as at 30th June 2022	**90,270,582.65**

ADD:

1. PAYMENTS IN CASH BOOK YET RECORDED IN BANK STATEMENT (UNPRESENTED TRANSACTIONS)

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
10006494	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	19-Nov-21	497,498.30	01-Jul-22
10006499	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	19-Nov-21	351,764.20	01-Jul-22
10006646	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	13-Jan-22	49,899.70	08-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
10006684	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	02-Feb-22	194,577.00	01-Jul-22
10006761	Other Infrastructure and Civil Works	INTERPLANETARY ENTERPRISES LTD	10-Mar-22	1,399,208.00	04-Jul-22
10006761	VAT Withholding	INTERPLANETARY ENTERPRISES LTD	10-Mar-22	-24,124.30	04-Jul-22
10006789	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	15-Mar-22	50,344.90	06-Jul-22
10006817	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	22-Mar-22	349,211.00	01-Jul-22
10006818	Residential Buildings (including hostels)	Rumley General Contractors Limited	22-Mar-22	3,492,110.00	04-Jul-22
10006818	Contractors Retention Money	Rumley General Contractors Limited	22-Mar-22	-349,211.00	04-Jul-22
10006818	General Withholding Tax	Rumley General Contractors Limited	22-Mar-22	-104,763.30	04-Jul-22
10006818	VAT Withholding	Rumley General Contractors Limited	22-Mar-22	-60,206.80	04-Jul-22
10006861	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	04-Apr-22	1,160,000.00	01-Jul-22
10006849	Other Infrastructure and Civil Works	FORTEC MEDIX SUPPLIES LIMITED	04-Apr-22	3,630,627.00	04-Jul-22
10006849	VAT Withholding	FORTEC MEDIX SUPPLIES LIMITED	04-Apr-22	-62,597.00	04-Jul-22
10006849	General Withholding Tax	FORTEC MEDIX SUPPLIES LIMITED	04-Apr-22	-106,918.80	04-Jul-22
10006857	Other Infrastructure and Civil Works	MAJI AFRICA LIMITED	04-Apr-22	2,314,350.00	04-Jul-22
10006857	VAT Withholding	MAJI AFRICA LIMITED	04-Apr-22	-39,902.60	04-Jul-22
10006865	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	05-Apr-22	1,276,000.00	04-Jul-22
10006889	Other Infrastructure and Civil Works	Irigu Enterprises Limited	14-Apr-22	2,436,600.00	06-Jul-22
10006889	VAT Withholding	Irigu Enterprises Limited	14-Apr-22	-42,010.35	06-Jul-22
10006932	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	06-May-22	453,507.50	01-Jul-22
10006938	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	06-May-22	456,853.30	01-Jul-22
10006941	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	06-May-22	329,420.80	01-Jul-22
10006944	Domestic Payables - from Previous Financial Years	ESLON PLASTICS OF KENYA LTD	06-May-22	557,127.00	05-Jul-22
10006954	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	09-May-22	178,160.00	01-Jul-22
10006958	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	09-May-22	410,616.50	01-Jul-22
10006955	Other Infrastructure and Civil Works	kenric investment limited	09-May-22	1,781,600.00	04-Jul-22
10006955	Contractors Retention Money	kenric investment limited	09-May-22	-178,160.00	04-Jul-22
10006955	General Withholding Tax	kenric investment limited	09-May-22	-53,448.00	04-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
10006955	VAT Withholding	kenric investment limited	09-May-22	-30,717.25	04-Jul-22
10006969	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	12-May-22	875,968.20	01-Jul-22
10006979	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	13-May-22	1,319,015.70	04-Jul-22
10006980	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	13-May-22	860,271.65	04-Jul-22
10006993	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	17-May-22	803,279.00	04-Jul-22
10007006	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	20-May-22	501,464.00	01-Jul-22
10007007	Other Infrastructure and Civil Works	Jaytton Enterprise Limited	20-May-22	5,014,640.00	04-Jul-22
10007007	Contractors Retention Money	Jaytton Enterprise Limited	20-May-22	-501,464.00	04-Jul-22
10007007	General Withholding Tax	Jaytton Enterprise Limited	20-May-22	-150,439.20	04-Jul-22
10007007	VAT Withholding	Jaytton Enterprise Limited	20-May-22	-86,459.30	04-Jul-22
10007008	Other Infrastructure and Civil Works	Westomaxx Investment Limited	20-May-22	1,266,595.00	04-Jul-22
10007008	Contractors Retention Money	Westomaxx Investment Limited	20-May-22	-126,659.50	04-Jul-22
10007008	General Withholding Tax	Westomaxx Investment Limited	20-May-22	-37,997.85	04-Jul-22
10007008	VAT Withholding	Westomaxx Investment Limited	20-May-22	-21,837.85	04-Jul-22
10007014	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	23-May-22	722,215.20	04-Jul-22
10007028	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	25-May-22	379,157.60	01-Jul-22
10007048	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	02-Jun-22	456,831.20	01-Jul-22
10007060	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	02-Jun-22	162,028.80	01-Jul-22
10007045	Other Capital Grants and Trans	KATHWANA MUNICIPALITY URBAN DEVELOPMENT GRANT UDG	02-Jun-22	3,180,377.00	04-Jul-22
10007061	Major Roads	ORIENTALWISE AUTOGARAGE LTD	02-Jun-22	1,620,288.00	04-Jul-22
10007061	Contractors Retention Money	ORIENTALWISE AUTOGARAGE LTD	02-Jun-22	-162,028.80	04-Jul-22
10007061	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	02-Jun-22	-27,936.00	04-Jul-22
10007061	General Withholding Tax	ORIENTALWISE AUTOGARAGE LTD	02-Jun-22	-48,608.65	04-Jul-22
10007069	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	03-Jun-22	514,542.70	01-Jul-22
10007074	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	03-Jun-22	497,688.60	01-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
10007077	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	03-Jun-22	419,240.80	01-Jul-22
10007066	Major Roads	ORIENTALWISE AUTOGARAGE LTD	03-Jun-22	5,145,427.00	04-Jul-22
10007066	General Withholding Tax	ORIENTALWISE AUTOGARAGE LTD	03-Jun-22	-154,362.80	04-Jul-22
10007066	Contractors Retention Money	ORIENTALWISE AUTOGARAGE LTD	03-Jun-22	-514,542.70	04-Jul-22
10007066	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	03-Jun-22	-88,714.25	04-Jul-22
10007070	Other Capital Grants and Trans	KATHWANA MUNICIPALITY URBAN DEVELOPMENT GRANT UDG	03-Jun-22	3,853,249.00	04-Jul-22
10007071	Other Infrastructure and Civil Works	ORIENTALWISE AUTOGARAGE LTD	03-Jun-22	4,976,886.00	04-Jul-22
10007071	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	03-Jun-22	-85,808.40	04-Jul-22
10007071	Contractors Retention Money	ORIENTALWISE AUTOGARAGE LTD	03-Jun-22	-497,688.60	04-Jul-22
10007071	General Withholding Tax	ORIENTALWISE AUTOGARAGE LTD	03-Jun-22	-149,306.60	04-Jul-22
10007078	Purch. of Specialised Plant. -	TOLERANCE CONTRACTORS LIMITED	03-Jun-22	4,192,408.00	04-Jul-22
10007078	Contractors Retention Money	TOLERANCE CONTRACTORS LIMITED	03-Jun-22	-419,240.80	04-Jul-22
10007078	VAT Withholding	TOLERANCE CONTRACTORS LIMITED	03-Jun-22	-72,282.90	04-Jul-22
10007078	General Withholding Tax	TOLERANCE CONTRACTORS LIMITED	03-Jun-22	-125,772.25	04-Jul-22
10007081	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	07-Jun-22	149,555.00	01-Jul-22
10007085	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	07-Jun-22	298,281.60	01-Jul-22
10007086	Non-Residential Buildings (offices, schools, hospitals, etc..)	Genpely Contractors Limited	07-Jun-22	2,982,816.00	04-Jul-22
10007086	VAT Withholding	Genpely Contractors Limited	07-Jun-22	-51,427.85	04-Jul-22
10007086	General Withholding Tax	Genpely Contractors Limited	07-Jun-22	-89,484.50	04-Jul-22
10007086	Contractors Retention Money	Genpely Contractors Limited	07-Jun-22	-298,281.60	04-Jul-22
10007099	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	08-Jun-22	210,212.50	04-Jul-22
10007114	Other Infrastructure and Civil Works	ORIENTALWISE AUTOGARAGE LTD	17-Jun-22	9,907,600.00	04-Jul-22
10007114	General Withholding Tax	ORIENTALWISE AUTOGARAGE LTD	17-Jun-22	-297,228.00	04-Jul-22
10007114	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	17-Jun-22	-170,820.70	04-Jul-22
10007127	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	20-Jun-22	418,285.00	04-Jul-22
10007143	Other Infrastructure and Civil Works	kenric investment limited	23-Jun-22	1,131,775.00	06-Jul-22

Voucher	Sub item Description	Payee	Payment Date	Amount	Date Paid
10007143	Purch. of Specialised Plant. -	kenric investment limited	23-Jun-22	1,877,527.00	06-Jul-22
10007143	Contractors Retention Money	kenric investment limited	23-Jun-22	-300,930.20	06-Jul-22
10007143	VAT Withholding	kenric investment limited	23-Jun-22	-51,884.50	06-Jul-22
10007143	General Withholding Tax	kenric investment limited	23-Jun-22	-90,279.05	06-Jul-22
10007164	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	27-Jun-22	397,440.00	01-Jul-22
10007157	R/D Cheques	EFFORT MERCHANTS	27-Jun-22	3,867,324.30	04-Jul-22
10007174	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	30-Jun-22	230,732.00	01-Jul-22
10007175	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	30-Jun-22	213,066.15	01-Jul-22
10007176	Other Infrastructure and Civil Works	ORIENTALWISE AUTOGARAGE LTD	30-Jun-22	2,130,661.30	04-Jul-22
10007176	General Withholding Tax	ORIENTALWISE AUTOGARAGE LTD	30-Jun-22	-63,919.85	04-Jul-22
10007176	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	30-Jun-22	-36,735.55	04-Jul-22
10007176	Contractors Retention Money	ORIENTALWISE AUTOGARAGE LTD	30-Jun-22	-213,066.15	04-Jul-22
10007177	Other Infrastructure and Civil Works	Westomaxx Investment Limited	30-Jun-22	2,307,320.00	04-Jul-22
10007177	Contractors Retention Money	Westomaxx Investment Limited	30-Jun-22	-230,732.00	04-Jul-22
10007177	VAT Withholding	Westomaxx Investment Limited	30-Jun-22	-39,781.40	04-Jul-22
10007177	General Withholding Tax	Westomaxx Investment Limited	30-Jun-22	-69,219.60	04-Jul-22
10007178	Residential Buildings (including hostels)	TOLERANCE CONTRACTORS LIMITED	30-Jun-22	4,516,300.00	05-Jul-22
10007178	VAT Withholding	TOLERANCE CONTRACTORS LIMITED	30-Jun-22	-77,867.25	05-Jul-22
10007178	General Withholding Tax	TOLERANCE CONTRACTORS LIMITED	30-Jun-22	-135,489.00	05-Jul-22
10006595	General Withholding Tax	COMMISSIONER OF INCOME TAX	21-Dec-21	17,250.00	18-Jul-22
10006596	VAT Withholding	COMMISSIONER OF VAT	21-Dec-21	9,913.80	18-Jul-22
10006597	General Withholding Tax	Gogeter Construction Company Limited	21-Dec-21	-17,250.00	18-Jul-22
10006597	VAT Withholding	Gogeter Construction Company Limited	21-Dec-21	-9,913.80	18-Jul-22
10006597	Water Supplies and Sewerage	Gogeter Construction Company Limited	21-Dec-21	575,000.00	18-Jul-22
10007161	Other Infrastructure and Civil Works	Westomaxx Investment Limited	27-Jun-22	4,766,904.00	18-Jul-22
10007161	Contractors Retention Money	Westomaxx Investment Limited	27-Jun-22	-476,690.40	18-Jul-22
10007161	General Withholding Tax	Westomaxx Investment Limited	27-Jun-22	-143,007.10	18-Jul-22
10007161	VAT Withholding	Westomaxx Investment Limited	27-Jun-22	-82,188.00	18-Jul-22
8638386	Other Infrastructure and Civil Works	ORIENTALWISE AUTOGARAGE LTD	30-Jun-22	3,958,490.00	06-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
3638388	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	30-Jun-22	-68,249.85	06-Jul-22
3638386	General Withholding Tax	ORIENTALWISE AUTOGARAGE LTD	30-Jun-22	-118,754.70	06-Jul-22
3638386	Contractors Retention Money	ORIENTALWISE AUTOGARAGE LTD	30-Jun-22	-395,649.00	06-Jul-22
				90,245,240.40	

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Customer Name	Date	Amount Ksh.
None		
TOTAL		

LESS:

3. PAYMENT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Customer Name	Date	Amount Ksh.
None		
TOTAL		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Customer Name	Date	Amount Ksh.
NONE		
TOTAL		0.00

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

Compiled by.....Peter M. Gakunu.....=SENIOR ACCOUNTANT.....=.....08th July 2022
Name Designation Signature Date

Approved by.....Nduati E.K.....=DIRECTOR ACCOUNTS.....=.....08th July 2022
Name Designation Signature Date

Account Name: Tharaka Nithi County Recurrent Account F.O 30
No.1000171375
BANK NAME: Central Bank of Kenya

COUNTY GOVERNMENT OF THARAKA NITHI

BANK RECONCILIATION

As at: 30th June 2022 Station; County Treasury

	Ksh
Balance as Per Cash Book as at 30th June 2022	40,724,942.20
Add:	
3. Unpresented Transactions	93,442,804.60
4. Receipts in Bank statement not yet recorded in Cash Book	-
Total	93,442,804.60
Less:	
1. Payment in Bank Statement Not yet recorded in Cash Book	40,721,547.00
2. Receipt in Cash book not yet recorded in bank statement	-
Total	**40,721,547.00**
Balance as per Bank Statement as at 30th June 2022	**93,446,199.80**

ADD:

1. PAYMENTS IN CASH BOOK YET RECORDED IN BANK STATEMENT (UNPRESENTED TRANSACTIONS)

Voucher	Sub item Description	Payee	Payment Date	Amount	Date Paid
36992	VAT Withholding Tax	COMMISSIONER OF VAT	06-Apr-22	155,172.40	01-Jul-22
34453	Boards, Committees, Conferences and Seminars	MWENDA KITHINJI DUNCAN	02-Nov-21	56,000.00	04-Jul-22
34725	Medical Drugs	Mutindwa Chemists Limited	17-Nov-21	1,157,200.00	04-Jul-22
34738	Accommodation - Domestic Travel	PAUL M. MATHENGE	17-Nov-21	16,800.00	04-Jul-22
34764	R/D Cheques	JAMES MUTEMI KILYAMBULI	18-Nov-21	226,380.00	04-Jul-22
35049	Maintenance Expenses - Motor Vehicles	ORIENTALWISE AUTOGARAGE LTD	14-Dec-21	376800	04-Jul-22
35049	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	14-Dec-21	-6,496.55	04-Jul-22
35057	Maintenance of Plant, Machinery and Equipment (including lifts)	ORIENTALWISE AUTOGARAGE LTD	14-Dec-21	467,850.00	04-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
35057	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	14-Dec-21	-8,066.40	04-Jul-22
35065	Maintenance of Plant, Machinery and Equipment (including lifts)	ORIENTALWISE AUTOGARAGE LTD	14-Dec-21	430,000.00	04-Jul-22
35065	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	14-Dec-21	-7,413.80	04-Jul-22
35079	Maintenance of Plant, Machinery and Equipment (including lifts)	ORIENTALWISE AUTOGARAGE LTD	14-Dec-21	320,000.00	04-Jul-22
35079	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	14-Dec-21	-5,517.25	04-Jul-22
35083	Maintenance of Plant, Machinery and Equipment (including lifts)	ORIENTALWISE AUTOGARAGE LTD	14-Dec-21	346,450.00	04-Jul-22
35083	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	14-Dec-21	-5,973.30	04-Jul-22
35437	Basic Salaries - Civil Service	EQUITY BANK-CHUKA	20-Dec-21	74,097.80	04-Jul-22
36124	Daily Subsistance Allowance	FAITH KALUNDA KYUNGA	02-Feb-22	37,800.00	04-Jul-22
36125	Daily Subsistance Allowance	STEVEN KIMATHI MWANGANGI	02-Feb-22	26,200.00	04-Jul-22
36129	Daily Subsistance Allowance	PURITY MWENDWA MURITHI	02-Feb-22	26,200.00	04-Jul-22
36198	VAT Withholding	AZZARA GLARE LIMITED	04-Feb-22	-47,780.00	04-Jul-22
36198	Boards, Committees, Conferences and Seminars	AZZARA GLARE LIMITED	04-Feb-22	2,771,240.00	04-Jul-22
36200	Boards, Committees, Conferences and Seminars	AZZARA GLARE LIMITED	04-Feb-22	2,267,800.00	04-Jul-22
36200	VAT Withholding	AZZARA GLARE LIMITED	04-Feb-22	-39,100.00	04-Jul-22
36231	Temporary Imprests	DOROTHY GAKII MICHENI	08-Feb-22	38,400.00	04-Jul-22
36246	Daily Subsistance Allowance	JOHN KARIUKI KITHAKA	11-Feb-22	22,500.00	04-Jul-22
36247	Daily Subsistance Allowance	PURITY MWENDWA MURITHI	11-Feb-22	20,500.00	04-Jul-22
36258	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	14-Feb-22	-603.45	04-Jul-22
36258	Maintenance of Plant, Machinery and Equipment (including lifts)	ORIENTALWISE AUTOGARAGE LTD	14-Feb-22	35,000.00	04-Jul-22
36283	Daily Subsistance Allowance	NJUE NJAGI KAITHUNGU	14-Feb-22	25,200.00	04-Jul-22
36302	Boards, Committees, Conferences and Seminars	PURITY MWENDWA MURITHI	16-Feb-22	67200	04-Jul-22
36305	Boards, Committees, Conferences and Seminars	BRUNO MWENDA PAUL	16-Feb-22	24,500.00	04-Jul-22
36308	Boards, Committees, Conferences and Seminars	ROSE MWENDE NDURU	16-Feb-22	67,200.00	04-Jul-22
36310	Boards, Committees, Conferences and Seminars	CASTY GAKII MICHENI	16-Feb-22	67,200.00	04-Jul-22
36311	Boards, Committees, Conferences and Seminars	STEVEN KIMATHI MWANGANGI	16-Feb-22	67,200.00	04-Jul-22
36350	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	21-Feb-22	-1,982.75	04-Jul-22
36350	Maintenance of Plant, Machinary and Equipment (including lifts)	ORIENTALWISE AUTOGARAGE LTD	21-Feb-22	115,000.00	04-Jul-22
36374	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	21-Feb-22	-6,551.70	04-Jul-22
36374	Maintenance of Plant, Machinary and Equipment (including lifts)	ORIENTALWISE AUTOGARAGE LTD	21-Feb-22	380,000.00	04-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
36376	Maintenance of Plant, Machinery and Equipment (including lifts)	ORIENTALWISE AUTOGARAGE LTD	21-Feb-22	330,000.00	04-Jul-22
36376	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	21-Feb-22	-5,689.65	04-Jul-22
36403	Maintenance of Plant, Machinery and Equipment (including lifts)	ORIENTALWISE AUTOGARAGE LTD	22-Feb-22	110,000.00	04-Jul-22
36403	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	22-Feb-22	-1,896.55	04-Jul-22
36406	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	22-Feb-22	-1,896.55	04-Jul-22
36406	Maintenance of Plant, Machinery and Equipment (including lifts)	ORIENTALWISE AUTOGARAGE LTD	22-Feb-22	110,000.00	04-Jul-22
36412	Maintenance of Plant, Machinery and Equipment (including lifts)	ORIENTALWISE AUTOGARAGE LTD	22-Feb-22	390,000.00	04-Jul-22
36412	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	22-Feb-22	-6,724.15	04-Jul-22
36439	Maintenance of Plant, Machinery and Equipment (including lifts)	BASELINK GROUP LIMITED	23-Feb-22	452,748.00	04-Jul-22
36439	VAT Withholding	BASELINK GROUP LIMITED	23-Feb-22	-7,806.00	04-Jul-22
36442	VAT Withholding	BASELINK GROUP LIMITED	23-Feb-22	-5,723.60	04-Jul-22
36442	Maintenance of Plant, Machinery and Equipment (including lifts)	BASELINK GROUP LIMITED	23-Feb-22	331967.85	04-Jul-22
36624	Maintenance of Plant, Machinery and Equipment (including lifts)	BASELINK GROUP LIMITED	08-Mar-22	130,269.80	04-Jul-22
36624	VAT Withholding	BASELINK GROUP LIMITED	08-Mar-22	-2246.05	04-Jul-22
36629	Maintenance of Plant, Machinery and Equipment (including lifts)	BASELINK GROUP LIMITED	08-Mar-22	190,398.90	04-Jul-22
36629	VAT Withholding	BASELINK GROUP LIMITED	08-Mar-22	-3,282.75	04-Jul-22
36674	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	ELIKANA MUCHOMBA	10-Mar-22	9,800.00	04-Jul-22
36679	Daily Subsistance Allowance	FAITH KALUNDA KYUNGA	10-Mar-22	33,600.00	04-Jul-22
36680	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	FAITH KALUNDA KYUNGA	10-Mar-22	50,400.00	04-Jul-22
36757	Boards, Committees, Conferences and Seminars	FREDRICK NTHIGA NJIRU	22-Mar-22	16,000.00	04-Jul-22
36682	Daily Subsistance Allowance	geoffrey nyaga njue	10-Mar-22	22,000.00	04-Jul-22
36683	Daily Subsistance Allowance	GATIRIA MUTIGA	10-Mar-22	10,500.00	04-Jul-22
36683	Daily Subsistance Allowance	GATIRIA MUTIGA	10-Mar-22	14,700.00	04-Jul-22
36687	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	ALFONZO MUTIRIA MWINDU	10-Mar-22	31,500.00	04-Jul-22
36748	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	DANIEL MUGWIRIA KITHUKA	22-Mar-22	31,500.00	04-Jul-22
36754	Boards, Committees, Conferences and Seminars	ALEXANDER MICHENI MURATHA	22-Mar-22	16,000.00	04-Jul-22
36755	Boards, Committees, Conferences and Seminars	LILIAN GATWIRI KIRUJA	22-Mar-22	8,000.00	04-Jul-22
36756	Accommodation - Domestic Travel	STEPHEN NTHIGA MITUGO	22-Mar-22	16,000.00	04-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
36759	Accommodation - Domestic Travel	ZEPHANIAH RWANDA MBAKA	22-Mar-22	16,000.00	04-Jul-22
36760	Accommodation - Domestic Travel	EVELYN KAARI NJUE	22-Mar-22	16,000.00	04-Jul-22
36763	Accommodation - Domestic Travel	JUSTUS MUTEMBEI NABEA	22-Mar-22	16,000.00	04-Jul-22
36768	Courier & Postal Services	ALLAN MWITI DAVID	22-Mar-22	2030	04-Jul-22
36769	Courier & Postal Services	TABITHA GACHERI PETER	22-Mar-22	2,030.00	04-Jul-22
36936	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	DOROTHY GAKII MICHENI	30-Mar-22	29,200.00	04-Jul-22
36962	Prepayment	ROSE MWENDE NDURU	30-Mar-22	56,000.00	04-Jul-22
37011	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	FAITH KALUNDA KYUNGA	06-Apr-22	67,200.00	04-Jul-22
37012	Daily Subsistance Allowance	FAITH KALUNDA KYUNGA	06-Apr-22	63,300.00	04-Jul-22
37013	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	FAITH KALUNDA KYUNGA	06-Apr-22	50400	04-Jul-22
37016	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	STEVEN KIMATHI MWANGANGI	06-Apr-22	19,500.00	04-Jul-22
37017	Maintenance of Plant, Machinery and Equipment (including lifts)	DANIEL MUGWIRIA KITHUKA	06-Apr-22	20,800.00	04-Jul-22
37018	Maintenance Expenses - Motor Vehicles	DANIEL MUGWIRIA KITHUKA	06-Apr-22	28,300.00	04-Jul-22
37020	Maintenance of Plant, Machinery and Equipment (including lifts)	DANIEL MUGWIRIA KITHUKA	06-Apr-22	27,600.00	04-Jul-22
37021	Maintenance of Plant, Machinery and Equipment (including lifts)	DANIEL MUGWIRIA KITHUKA	06-Apr-22	24,850.00	04-Jul-22
37063	Accommodation - Domestic Travel	FRANCIS NYAMU KAGWIMA	07-Apr-22	36400	04-Jul-22
37067	Accommodation - Domestic Travel	WILLIAM GITONGA NJENI	07-Apr-22	22,400.00	04-Jul-22
37122	Accommodation - Domestic Travel	ERIC KIPTOO TANUI	19-Apr-22	12,600.00	04-Jul-22
37162	VAT Withholding	WALKER AUTOMEC	22-Apr-22	-1,193.05	04-Jul-22
37162	Maintenance Expenses - Motor Vehicles	WALKER AUTOMEC	22-Apr-22	69,198.00	04-Jul-22
37163	VAT Withholding	WALKER AUTOMEC	22-Apr-22	-1316.9	04-Jul-22
37163	Maintenance Expenses - Motor Vehicles	WALKER AUTOMEC	22-Apr-22	76,380.00	04-Jul-22
37183	Accommodation - Domestic Travel	ROSE MWENDE NDURU	22-Apr-22	14,800.00	04-Jul-22
37224	Field Allowance	JULIUS GITI KIJIRU	25-Apr-22	50,400.00	04-Jul-22
37227	Field Allowance	JOHN KARIUKI KITHAKA	25-Apr-22	36,000.00	04-Jul-22
37228	Field Allowance	LLOYD MUGAMBI NJAGI	25-Apr-22	12,750.00	04-Jul-22
37230	Field Allowance	VITALIS KIPNGETICH	25-Apr-22	19,000.00	04-Jul-22
37232	Accommodation - Domestic Travel	STEPHEN GATOBU MWAMBA	25-Apr-22	11,200.00	04-Jul-22
37232	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	STEPHEN GATOBU MWAMBA	25-Apr-22	2,000.00	04-Jul-22
37237	Catering Services	ANNJOY KARIMI KANGA	25-Apr-22	2,250.00	04-Jul-22
37239	Catering Services	THOMAS KIRIA MUCEE	25-Apr-22	3,000.00	04-Jul-22
37241	Catering Services	FRIDAH GAKII KABAE	25-Apr-22	2,000.00	04-Jul-22
37242	Catering Services	fridah wanja murfungi	25-Apr-22	2,000.00	04-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
37243	Catering Services	FRANCIS.MWANDIKI MUTHAMIA	25-Apr-22	3,000.00	04-Jul-22
37282	Telephone, Telex, Facsimile and Mobile Phone Services	LILIAN GATWIRI KIRUJA	27-Apr-22	13,200.00	04-Jul-22
37283	Telephone, Telex, Facsimile and Mobile Phone Services	ADEIL MUTWIRI MANYAKI	27-Apr-22	13,200.00	04-Jul-22
37284	Telephone, Telex, Facsimile and Mobile Phone Services	STEPHEN NTHIGA MITUGO	27-Apr-22	15,300.00	04-Jul-22
37285	Telephone, Telex, Facsimile and Mobile Phone Services	FREDRICK NTHIGA NJIRU	27-Apr-22	13,200.00	04-Jul-22
37286	Telephone, Telex, Facsimile and Mobile Phone Services	WILSON MURITHI NDEKE	27-Apr-22	15,300.00	04-Jul-22
37287	Telephone, Telex, Facsimile and Mobile Phone Services	DEDAN KIMATHI MUTEGI	27-Apr-22	13,200.00	04-Jul-22
37288	Telephone, Telex, Facsimile and Mobile Phone Services	BETSY MUTHONI NJAGI	27-Apr-22	15,300.00	04-Jul-22
37289	Telephone, Telex, Facsimile and Mobile Phone Services	MUIGAI SAMUEL MUIRURI	27-Apr-22	13,200.00	04-Jul-22
37290	Telephone, Telex, Facsimile and Mobile Phone Services	DOROTHY IGOKI KINYUA	27-Apr-22	23,700.00	04-Jul-22
37291	Telephone, Telex, Facsimile and Mobile Phone Services	ZEPHANIAH RWANDA MBAKA	27-Apr-22	15,300.00	04-Jul-22
37292	Telephone, Telex, Facsimile and Mobile Phone Services	ERICK OBEGI MANDUKU	27-Apr-22	13,200.00	04-Jul-22
37293	Telephone, Telex, Facsimile and Mobile Phone Services	FAITH KALUNDA KYUNGA	27-Apr-22	15,300.00	04-Jul-22
37294	Telephone, Telex, Facsimile and Mobile Phone Services	JOHN MURIITHI MBOGO	27-Apr-22	13,200.00	04-Jul-22
37295	Telephone, Telex, Facsimile and Mobile Phone Services	DICKSON KIMATHI MBAKA	27-Apr-22	13,200.00	04-Jul-22
37296	Telephone, Telex, Facsimile and Mobile Phone Services	ROSE GAKII MICHEMI	27-Apr-22	13,200.00	04-Jul-22
37297	Telephone, Telex, Facsimile and Mobile Phone Services	ABRAHAM MARUTA KIREMA	27-Apr-22	23,700.00	04-Jul-22
37299	Telephone, Telex, Facsimile and Mobile Phone Services	EVELYN KAARI NJUE	27-Apr-22	15,300.00	04-Jul-22
37300	Telephone, Telex, Facsimile and Mobile Phone Services	PETER KIMATHI NJERU	27-Apr-22	15,300.00	04-Jul-22
37301	Telephone, Telex, Facsimile and Mobile Phone Services	NJUE NJAGI KAITHUNGU	27-Apr-22	23,700.00	04-Jul-22
37302	Telephone, Telex, Facsimile and Mobile Phone Services	JASPER A MUTEGI NKANYA	27-Apr-22	23,700.00	04-Jul-22
37303	Telephone, Telex, Facsimile and Mobile Phone Services	FIDELIS KATUMO KIOKO	27-Apr-22	13,200.00	04-Jul-22
37304	Telephone, Telex, Facsimile and Mobile Phone Services	GATIRIA MUTIGA	27-Apr-22	15,300.00	04-Jul-22
37305	Telephone, Telex, Facsimile and Mobile Phone Services	KELVIN KARITHI NGANGA	27-Apr-22	15,300.00	04-Jul-22
37306	Telephone, Telex, Facsimile and Mobile Phone Services	LAWRENCE KABURU NGAI	27-Apr-22	13,200.00	04-Jul-22
37307	Telephone, Telex, Facsimile and Mobile Phone Services	ALBERT KINYUA MBABU	27-Apr-22	13,200.00	04-Jul-22
37308	Telephone, Telex, Facsimile and Mobile Phone Services	DAVID NJUE GICHONI	27-Apr-22	15,300.00	04-Jul-22
37309	Telephone, Telex, Facsimile and Mobile Phone Services	FREDRICK MUGAMBI MARUTA	27-Apr-22	13,200.00	04-Jul-22
37310	Telephone, Telex, Facsimile and Mobile Phone Services	JACKSON MBAE NKOROI	27-Apr-22	15,300.00	04-Jul-22
37311	Telephone, Telex, Facsimile and Mobile Phone Services	moses kimathi bundi	27-Apr-22	13,200.00	04-Jul-22
37312	Telephone, Telex, Facsimile and Mobile Phone Services	JUMA BONIFACE GITARI	27-Apr-22	13,200.00	04-Jul-22
37313	Telephone, Telex, Facsimile and Mobile Phone Services	ELIJAH KIARIE NDUATI	27-Apr-22	13,200.00	04-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
37314	Telephone, Telex, Facsimile and Mobile Phone Services	ONESMUS MUTHOMI NJUKI	27-Apr-22	44,700.00	04-Jul-22
37315	Telephone, Telex, Facsimile and Mobile Phone Services	MICHENI KIBATI SAMSON	27-Apr-22	15,300.00	04-Jul-22
37316	Telephone, Telex, Facsimile and Mobile Phone Services	FRANCIS NYAMU KAGWIMA	27-Apr-22	34,200.00	04-Jul-22
37317	Telephone, Telex, Facsimile and Mobile Phone Services	DAVID KAMWARA NGARUNI	27-Apr-22	13,200.00	04-Jul-22
37318	Telephone, Telex, Facsimile and Mobile Phone Services	MARTIN MUNENE MUTEMBEI	27-Apr-22	13,200.00	04-Jul-22
37321	Telephone, Telex, Facsimile and Mobile Phone Services	JUSTUS MUTEMBEI NABEA	27-Apr-22	23,700.00	04-Jul-22
37322	Telephone, Telex, Facsimile and Mobile Phone Services	LAWRENCE MUTUGI MICHENI	27-Apr-22	13,200.00	04-Jul-22
37323	Telephone, Telex, Facsimile and Mobile Phone Services	WILBERFORCE MURIUNGI NTWIGA	27-Apr-22	13,200.00	04-Jul-22
37324	Telephone, Telex, Facsimile and Mobile Phone Services	ERIC MURIMI KABURU	27-Apr-22	13,200.00	04-Jul-22
37325	Telephone, Telex, Facsimile and Mobile Phone Services	GERALD MIRITI JULIUS	27-Apr-22	13,200.00	04-Jul-22
37327	Telephone, Telex, Facsimile and Mobile Phone Services	DANIEL MUGWIRIA KITHUKA	27-Apr-22	13,200.00	04-Jul-22
37328	Telephone, Telex, Facsimile and Mobile Phone Services	CHARLES KATHENYA	27-Apr-22	13,200.00	04-Jul-22
37329	Telephone, Telex, Facsimile and Mobile Phone Services	doris ithiru njue	27-Apr-22	13,200.00	04-Jul-22
37330	Telephone, Telex, Facsimile and Mobile Phone Services	purity gatwiri	27-Apr-22	13,200.00	04-Jul-22
37331	Telephone, Telex, Facsimile and Mobile Phone Services	ALEXANDER MICHENI MURATHA	27-Apr-22	13,200.00	04-Jul-22
37332	Telephone, Telex, Facsimile and Mobile Phone Services	ERASTUS MWITI MUTEGI	27-Apr-22	13,200.00	04-Jul-22
37333	Telephone, Telex, Facsimile and Mobile Phone Services	HUMPHREY GITONGA KINYUA	27-Apr-22	13,200.00	04-Jul-22
37334	Telephone, Telex, Facsimile and Mobile Phone Services	CECILIA MUKIRI MUTWIRI	27-Apr-22	13,200.00	04-Jul-22
37371	Telephone, Telex, Facsimile and Mobile Phone Services	Shandrack Mwanjauga Kinoti	27-Apr-22	13,200.00	04-Jul-22
37586	Daily Subsistance Allowance	ONESMUS MUTHOMI NJUKI	04-May-22	182,000.00	04-Jul-22
37588	Field Allowance	FAITH KALUNDA KYUNGA	04-May-22	25,200.00	04-Jul-22
37589	Field Allowance	FAITH KALUNDA KYUNGA	04-May-22	37,800.00	04-Jul-22
37590	Field Allowance	LLOYD MUGAMBI NJAGI	04-May-22	16,500.00	04-Jul-22
37593	Field Allowance	ASHFORD MUTEMBEI MWIANDI	04-May-22	4,900.00	04-Jul-22
37594	Boards, Committees, Conferences and Seminars	FAITH KALUNDA KYUNGA	04-May-22	50,400.00	04-Jul-22
37596	Field Allowance	MWENDA KITHINJI DUNCAN	04-May-22	17,500.00	04-Jul-22
37597	Field Allowance	MWENDA KITHINJI DUNCAN	04-May-22	29,600.00	04-Jul-22
37598	Boards, Committees, Conferences and Seminars	MWENDA KITHINJI DUNCAN	04-May-22	33,600.00	04-Jul-22
37600	Field Allowance	BONFACE MUTUGI GITONGA	04-May-22	17,800.00	04-Jul-22
37604	Boards, Committees, Conferences and Seminars	PETER KIMATHI NJERU	04-May-22	50,400.00	04-Jul-22
37605	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	PETER KIMATHI NJERU	04-May-22	50400	04-Jul-22
37606	Field Allowance	DAVID MUTHUURA MIGWI	04-May-22	8,400.00	04-Jul-22
37608	Field Allowance	ADVIN MUGO MUNENE	04-May-22	17,800.00	04-Jul-22
37630	VAT Withholding	ACON MEDICAL SUPPLIES LIMITED	05-May-22	-35,629.30	04-Jul-22
37630	Purchase of X-Rays Supplies	ACON MEDICAL SUPPLIES LIMITED	05-May-22	2,066,500.00	04-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
37632	VAT Withholding	ACON MEDICAL SUPPLIES LIMITED	05-May-22	-32,756.90	04-Jul-22
37632	Laboratory Materials, Supplies and Small Equipment	ACON MEDICAL SUPPLIES LIMITED	05-May-22	1,899,900.00	04-Jul-22
37662	Boards, Committees, Conferences and Seminars	NANCY KANGORI	09-May-22	24,400.00	04-Jul-22
37674	Transport Allowance	SANLAM LIFE INSURANCE LIMITED	11-May-22	448,910.35	04-Jul-22
37695	General Office Supplies (papers, pencils, forms, small office equipment etc)	JENIFFER KANGAI NTHUNI	12-May-22	53,235.00	04-Jul-22
37699	Temporary Imprests	SIMON MUGWERU KAMWALIO	16-May-22	832,600.00	04-Jul-22
37700	Temporary Imprests	ALETUS NGAI NDEI	16-May-22	655,500.00	04-Jul-22
37704	Temporary Imprests	PAUL OKELLO MBINJI	16-May-22	929,600.00	04-Jul-22
37705	Temporary Imprests	FREDRICK KAUNDA KITAKA	16-May-22	845,600.00	04-Jul-22
37728	Medical Drugs	NICKPHARM LIMITED	18-May-22	2,894,284.00	04-Jul-22
37744	Temporary Committee Expenses	HUMPHREY GITONGA KINYUA	19-May-22	56,000.00	04-Jul-22
37746	Temporary Committee Expenses	DOROTHY IGOKI KINYUA	19-May-22	33,600.00	04-Jul-22
37747	Temporary Committee Expenses	ZEPHANIAH RWANDA MBAKA	19-May-22	33,600.00	04-Jul-22
37758	Boards, Committees, Conferences and Seminars	REFLID MURIUNGI NJERU	24-May-22	44,000.00	04-Jul-22
37759	Boards, Committees, Conferences and Seminars	DENIS NABISWA KWENDO	24-May-22	54,500.00	04-Jul-22
37760	Boards, Committees, Conferences and Seminars	HUMPHREY GITONGA KINYUA	24-May-22	54,500.00	04-Jul-22
37761	Boards, Committees, Conferences and Seminars	ANN KARAMBU NKONGE	24-May-22	44,000.00	04-Jul-22
37762	Boards, Committees, Conferences and Seminars	RACHEL WANJIRU KIMANI	24-May-22	44,000.00	04-Jul-22
37763	Boards, Committees, Conferences and Seminars	DOROTHY IGOKI KINYUA	24-May-22	63,000.00	04-Jul-22
37764	Boards, Committees, Conferences and Seminars	FRANKLINE MUTHUURI MUNENE	24-May-22	44,000.00	04-Jul-22
37765	Boards, Committees, Conferences and Seminars	JOSPHINE MUMBUA NZIOKA	24-May-22	54,500.00	04-Jul-22
37766	Boards, Committees, Conferences and Seminars	ZEPHANIAH RWANDA MBAKA	24-May-22	63,000.00	04-Jul-22
37767	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	BENJAMIN KIURA NDATHO	24-May-22	44,000.00	04-Jul-22
37768	Boards, Committees, Conferences and Seminars	MITAMBO NICHOLUS NTHIGA	24-May-22	54,500.00	04-Jul-22
37769	Boards, Committees, Conferences and Seminars	LAWRENCE MUTUGI MICHENI	24-May-22	54,500.00	04-Jul-22
37779	Accommodation - Domestic Travel	FAITH KALUNDA KYUNGA	25-May-22	75,600.00	04-Jul-22
37780	Accommodation - Domestic Travel	PURITY MWENDWA MURITHI	25-May-22	50,400.00	04-Jul-22
37781	Daily Subsistance Allowance	BRUNO MWENDA PAUL	25-May-22	14,700.00	04-Jul-22
37782	Accommodation - Domestic Travel	TIMOTHY GITURO NJONJO	25-May-22	50,400.00	04-Jul-22
37783	Accommodation - Domestic Travel	ROSE MWENDE NDURU	25-May-22	50,400.00	04-Jul-22
37784	Accommodation - Domestic Travel	CASTY GAKII MICHENI	25-May-22	50400	04-Jul-22
37785	Accommodation - Domestic Travel	STEVEN KIMATHI MWANGANGI	25-May-22	50400	04-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
37786	Accommodation - Domestic Travel	PURITY MWENDWA MURITHI	25-May-22	50400	04-Jul-22
37788	Dressings and Other Non-Pharmaceutical Medical Items	MOINNO ENTERPRISES	25-May-22	1552070	04-Jul-22
37788	VAT Withholding	MOINNO ENTERPRISES	25-May-22	-28758.85	04-Jul-22
37790	Dressings and Other Non-Pharmaceutical Medical Items	ACON MEDICAL SUPPLIES LIMITED	25-May-22	1,296,530.00	04-Jul-22
37790	VAT Withholding	ACON MEDICAL SUPPLIES LIMITED	25-May-22	-22,353.95	04-Jul-22
37792	VAT Withholding	MOINNO ENTERPRISES	25-May-22	-50,974.15	04-Jul-22
37792	Medical Drugs	MOINNO ENTERPRISES	25-May-22	2,956,500.00	04-Jul-22
37794	VAT Withholding	ACON MEDICAL SUPPLIES LIMITED	25-May-22	-38,362.05	04-Jul-22
37794	Dressings and Other Non-Pharmaceutical Medical Items	ACON MEDICAL SUPPLIES LIMITED	25-May-22	2,225,000.00	04-Jul-22
37796	VAT Withholding	ACON MEDICAL SUPPLIES LIMITED	25-May-22	-38,146.55	04-Jul-22
37796	Dressings and Other Non-Pharmaceutical Medical Items	ACON MEDICAL SUPPLIES LIMITED	25-May-22	2,212,500.00	04-Jul-22
37911	House Allowance	BRITISH AMERICAN INSURANCE CO K LTD	25-May-22	330,483.15	04-Jul-22
37912	House Allowance	BRITISH AMERICAN INSURANCE CO K LTD	25-May-22	325633.15	04-Jul-22
37913	House Allowance	BRITISH AMERICAN INSURANCE CO K LTD	25-May-22	1,007,423.65	04-Jul-22
37919	General Office Supplies (papers, pencils, forms, small office equipment etc)	STEPHEN NTHIGA MITUGO	26-May-22	50400	04-Jul-22
37922	Temporary Committee Expenses	REFLID MURIUNGI NJERU	26-May-22	44000	04-Jul-22
37923	Temporary Committee Expenses	DENIS NABISWA KWENDO	26-May-22	74,000.00	04-Jul-22
37925	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	HUMPHREY GITONGA KINYUA	26-May-22	54,500.00	04-Jul-22
37924	Temporary Committee Expenses	DENIS NABISWA KWENDO	26-May-22	54,500.00	04-Jul-22
37926	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	ANN KARAMBU NKONGE	26-May-22	44000	04-Jul-22
37927	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	RACHEL WANJIRU KIMANI	26-May-22	44,000.00	04-Jul-22
37928	Travel Allowance	DOROTHY IGOKI KINYUA	26-May-22	31,500.00	04-Jul-22
37928	Temporary Committee Expenses	DOROTHY IGOKI KINYUA	26-May-22	31,500.00	04-Jul-22
37929	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	JOSPHINE MUMBUA NZIOKA	26-May-22	54,500.00	04-Jul-22
37930	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	ZEPHANIAH RWANDA MBAKA	26-May-22	63,000.00	04-Jul-22
37931	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	ERICK OBEGI MANDUKU	26-May-22	54,500.00	04-Jul-22
37932	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	BENJAMIN KIURA NDATHO	26-May-22	44,000.00	04-Jul-22
37933	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	MITAMBO.NICHOLUS NTHIGA	26-May-22	54,500.00	04-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
37934	Temporary Committee Expenses	LAWRENCE MUTUGI MICHENI	26-May-22	54,500.00	04-Jul-22
37938	Accommodation - Domestic Travel	STEVEN KIMATHI MWANGANGI	27-May-22	50,400.00	04-Jul-22
38033	Temporary Imprests	STEVEN KIMATHI MWANGANGI	31-May-22	642,000.00	04-Jul-22
38034	Refined Fuels and Lubricants for Transport	TOTAL KENYA LIMITED	31-May-22	3,000,000.00	04-Jul-22
38069	Purchase of X-Rays Supplies	ACON MEDICAL SUPPLIES LIMITED	02-Jun-22	268,500.00	04-Jul-22
38069	VAT Withholding	ACON MEDICAL SUPPLIES LIMITED	02-Jun-22	-4,629.30	04-Jul-22
38070	Medical Drugs	Mcfinely Healthcare Limited	02-Jun-22	2,857,422.00	04-Jul-22
38071	Medical Drugs	Mcfinely Healthcare Limited	02-Jun-22	1,889,600.00	04-Jul-22
38072	Medical Drugs	Mcfinely Healthcare Limited	02-Jun-22	2,916,050.00	04-Jul-22
38073	Medical Drugs	Mcfinely Healthcare Limited	02-Jun-22	2,893,398.00	04-Jul-22
38074	Medical Drugs	Mcfinely Healthcare Limited	02-Jun-22	2,929,800.00	04-Jul-22
38075	Medical Drugs	Mcfinely Healthcare Limited	02-Jun-22	2,938,050.00	04-Jul-22
38078	Medical Drugs	Mcfinely Healthcare Limited	02-Jun-22	2,990,520.00	04-Jul-22
38090	VAT Withholding	TABAKA SUPPLIES	03-Jun-22	-41,034.50	04-Jul-22
38090	Dressings and Other Non-Pharmaceutical Medical Items	TABAKA SUPPLIES	03-Jun-22	2,380,000.00	04-Jul-22
38100	Daily Subsistance Allowance	DAVID MUTHUURA MIGWI	03-Jun-22	19,800.00	04-Jul-22
38108	Temporary Imprests	STEVEN KIMATHI MWANGANGI	08-Jun-22	538,000.00	04-Jul-22
38124	Daily Subsistance Allowance	ENID KAGENI KINYUA	10-Jun-22	10,000.00	04-Jul-22
38124	Accommodation - Domestic Travel	ENID KAGENI KINYUA	10-Jun-22	31,500.00	04-Jul-22
38124	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	ENID KAGENI KINYUA	10-Jun-22	2,000.00	04-Jul-22
38127	Daily Subsistance Allowance	JEREMY MUTUGI MEME	10-Jun-22	10,000.00	04-Jul-22
38127	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	JEREMY MUTUGI MEME	10-Jun-22	2,000.00	04-Jul-22
38127	Accommodation - Domestic Travel	JEREMY MUTUGI MEME	10-Jun-22	31,500.00	04-Jul-22
38130	Accommodation - Domestic Travel	LEWIS MUGAMBI NJOKA	10-Jun-22	33,500.00	04-Jul-22
38130	Daily Subsistance Allowance	LEWIS MUGAMBI NJOKA	10-Jun-22	10,000.00	04-Jul-22
38131	Water and Sewarage Charges	NITHI WATER AND SANITATION CO LIMITED	10-Jun-22	1,890.00	04-Jul-22
38133	Electricity	KENYA POWER AND LIGHTING COMPANY LIMITED	10-Jun-22	7,217.00	04-Jul-22
38164	Boards, Committees, Conferences and Seminars	Adetrice General Merchants Ltd	14-Jun-22	2,988,000.00	04-Jul-22
38164	VAT Withholding	Adetrice General Merchants Ltd	14-Jun-22	-51,517.25	04-Jul-22
38171	Field Operational Allowance	HUMPHREY GITONGA KINYUA	14-Jun-22	70,000.00	04-Jul-22
38172	Field Operational Allowance	DOROTHY IGOKI KINYUA	14-Jun-22	33,600.00	04-Jul-22
38173	Field Operational Allowance	ZEPHANIAH RWANDA MBAKA	14-Jun-22	33,600.00	04-Jul-22
38175	Daily Subsistance Allowance	ZEPHANIAH RWANDA MBAKA	14-Jun-22	67,200.00	04-Jul-22
38176	Daily Subsistance Allowance	ZEPHANIAH RWANDA MBAKA	14-Jun-22	67,200.00	04-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
38177	Daily Subsistance Allowance	ZEPHANIAH RWANDA MBAKA	14-Jun-22	50,400.00	04-Jul-22
38183	Temporary Imprests	JENIFFER KANGAI NTHUNI	16-Jun-22	480,000.00	04-Jul-22
38192	Electricity	KENYA POWER AND LIGHTING COMPANY LIMITED	17-Jun-22	62,997.00	04-Jul-22
38193	Electricity	KENYA POWER AND LIGHTING COMPANY LIMITED	17-Jun-22	86,546.00	04-Jul-22
38194	Casual Labour - Others	CO-OPERATIVE BANK OF KENYA - CHUKA	17-Jun-22	492,000.00	04-Jul-22
38195	Casual Labour - Others	KENYA COMMERCIAL BANK LTD-CHUKA	17-Jun-22	880,000.00	04-Jul-22
38196	Casual Labour - Others	TRANS NATION SACCO LIMITED	17-Jun-22	1,848,000.00	04-Jul-22
34526	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	05-Nov-21	-14,410.80	04-Jul-22
34526	Maintenance of Plant, Machinery and Equipment (including lifts)	ORIENTALWISE AUTOGARAGE LTD	05-Nov-21	835,827.50	04-Jul-22
38197	Casual Labour - Others	CENTENARY SACCO SOCIETY	17-Jun-22	200,000.00	04-Jul-22
38198	Casual Labour - Others	EQUITY BANK-CHUKA	17-Jun-22	1,820,000.00	04-Jul-22
38199	Casual Labour - Others	FAMILY BANK LIMITED	17-Jun-22	74,000.00	04-Jul-22
38200	Casual Labour - Others	SOUTHERN STAR SACCO SOCIETY LIMITED	17-Jun-22	908,000.00	04-Jul-22
38201	Casual Labour - Others	NDOSHA SACCO	17-Jun-22	42,000.00	04-Jul-22
38202	Casual Labour - Others	KENYA POST BANK	17-Jun-22	12,000.00	04-Jul-22
38203	Casual Labour - Others	SOLUTION SACCO LTD	17-Jun-22	834,000.00	04-Jul-22
38204	Casual Labour - Others	THAMANI SACCO	17-Jun-22	244,000.00	04-Jul-22
38205	Casual Labour - Others	CAPITAL SACCO LTD	17-Jun-22	64,000.00	04-Jul-22
38206	Casual Labour - Others	COUNTY SACCO SOCIETY LTD	17-Jun-22	30,000.00	04-Jul-22
38208	Temporary Imprests	CASTY GAKII MICHENI	17-Jun-22	725,000.00	04-Jul-22
38209	Temporary Imprests	PURITY MWENDWA MURITHI	17-Jun-22	628,000.00	04-Jul-22
38238	Accommodation - Domestic Travel	ZEPHANIAH RWANDA MBAKA	22-Jun-22	33,600.00	04-Jul-22
38239	Accommodation - Domestic Travel	DOROTHY IGOKI KINYUA	22-Jun-22	33,600.00	04-Jul-22
38248	Accommodation - Domestic Travel	HUMPHREY GITONGA KINYUA	23-Jun-22	56,000.00	04-Jul-22
38262	Maintenance Expenses - Motor Vehicles	ORIENTALWISE AUTOGARAGE LTD	24-Jun-22	320,000.00	04-Jul-22
38262	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	24-Jun-22	-5,517.25	04-Jul-22
38268	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	24-Jun-22	-5,517.25	04-Jul-22
38268	Maintenance Expenses - Motor Vehicles	ORIENTALWISE AUTOGARAGE LTD	24-Jun-22	320,000.00	04-Jul-22
38271	Boards, Committees, Conferences and Seminars	ELIJAH KIARIE NDUATI	24-Jun-22	30,000.00	04-Jul-22
38273	Field Operational Allowance	ELIJAH KIARIE NDUATI	27-Jun-22	172,500.00	04-Jul-22
38278	Electricity	KENYA POWER AND LIGHTING COMPANY LIMITED	29-Jun-22	121,849.00	04-Jul-22
38281	Water and Sewarage Charges	KATHITA MARIMANTI WATER PROJECT	29-Jun-22	389,079.00	04-Jul-22
38310	Temporary Imprests	SUSAN MITO AGEVI	29-Jun-22	55,000.00	04-Jul-22
38311	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Premia Company Limited	29-Jun-22	123,145.00	04-Jul-22

Voucher	Sub Item Description	Payee	Payment Date	Amount	Date Paid
38312	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Premia Company Limited	29-Jun-22	165,200.00	04-Jul-22
38314	Purchase of Motor Vehicles	ASSOCIATED MOTORS LIMITED	29-Jun-22	9,000,000.00	04-Jul-22
38314	VAT Withholding	ASSOCIATED MOTORS LIMITED	29-Jun-22	-155,172.40	04-Jul-22
37337	Rents and Rates - Non-Residential	SEVELINA NKURU KIREMA	27-Apr-22	144,000.00	06-Jul-22
38190	Temporary Imprests	MAUREEN KEMUMA OGETO	17-Jun-22	530,000.00	06-Jul-22
37337	General Withholding Tax	SEVELINA NKURU KIREMA	27-Apr-22	-14,400.00	06-Jul-22
38333	Accommodation - Domestic Travel	HUMPHREY GITONGA KINYUA	30-Jun-22	70,000.00	04-Jul-22
38334	Accommodation - Domestic Travel	ZEPHANIAH RWANDA MBAKA	30-Jun-22	50,400.00	04-Jul-22
38335	Accommodation - Domestic Travel	ERICK OBEGI MANDUKU	30-Jun-22	56,000.00	04-Jul-22
38337	Accommodation - Domestic Travel	DOROTHY IGOKI KINYUA	30-Jun-22	11,500.00	04-Jul-22
38337	Accommodation - Domestic Travel	DOROTHY IGOKI KINYUA	30-Jun-22	38,900.00	04-Jul-22
37264	VAT Withholding	COMMISSIONER OF VAT	27-Apr-22	1,900.00	06-Jul-22
38207	Temporary Imprests	STELLA KAGENDO NYAGA	17-Jun-22	300,000.00	06-Jul-22
38191	Temporary Imprests	MAUREEN KEMUMA OGETO	17-Jun-22	198,200.00	06-Jul-22
37577	VAT Withholding	Tredds Resorts	04-May-22	-305.15	19-Jul-22
37577	Daily Subsistance Allowance	Tredds Resorts	04-May-22	17,700.00	19-Jul-22
38221	Boards, Committees, Conferences and Seminars	Tredds Resorts	22-Jun-22	17,700.00	19-Jul-22
38221	VAT Withholding	Tredds Resorts	22-Jun-22	-305.15	19-Jul-22
37576	VAT Withholding	COMMISSIONER OF VAT	04-May-22	305.15	18-Jul-22
38222	VAT Withholding	COMMISSIONER OF VAT	22-Jun-22	305.15	18-Jul-22
37639	Boards, Committees, Conferences and Seminars	Tredds Resorts	05-May-22	17,700.00	19-Jul-22
37639	VAT Withholding	Tredds Resorts	05-May-22	-305.15	19-Jul-22
38223	VAT Withholding	Tredds Resorts	22-Jun-22	-305.15	19-Jul-22
37638	VAT Withholding	COMMISSIONER OF VAT	05-May-22	305.15	18-Jul-22
38223	Boards, Committees, Conferences and Seminars	Tredds Resorts	22-Jun-22	17,700.00	19-Jul-22
37074	Accommodation - Domestic Travel	JEFFERSON MICHENI KUBAI	07-Apr-22	6,300.00	19-Jul-22
37236	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	ESTON KITHUMBU MUGO	25-Apr-22	4,000.00	19-Jul-22
38220	VAT Withholding	COMMISSIONER OF VAT	22-Jun-22	305.15	18-Jul-22
36128	Daily Subsistance Allowance	MWENDA KITHINJI DUNCAN	02-Feb-22	26,200.00	04-Jul-22
38340	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	KENYA SCHOOL OF GOVERNMENT EMBU	04-Jul-22	89,034.00	04-Jul-22
38344	Ministry HQ Recurrent Bank A/C	THARAKA NITHI COUNTY IMPREST ACCOUNT	05-Jul-22	2,000,000.00	06-Jul-22
38343	Ministry HQ Recurrent Bank A/C	THARAKA NITHI COUNTY IMPREST ACCOUNT	05-Jul-22	500,000.00	06-Jul-22
38345	Ministry HQ Recurrent Bank A/C	THARAKA NITHI COUNTY IMPREST ACCOUNT	05-Jul-22	500,000.00	06-Jul-22
37028	Accommodation - Domestic Travel	CAROLINE MUKWANJERU GEORGE	06-Apr-22	15,700.00	05-Jul-22
				93,442,804.60	

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Customer Name	Date	Amount Ksh.
None		
TOTAL		

LESS:

3. PAYMENT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Customer Name	Date	Amount Ksh.
Purity Mwendwa	15-Sep-21	318,100.00
Wilson Murithi Ndeke	16-Sep-21	780,000.00
Purity Mukami Njagi	09-Nov-21	300,000.00
KRA AGENCY NOTICE DD 31052022 REF: P051419305B	07-Jun-22	19,390,757.00
KRA AGENCY NOTICE DD 07062022 REF: P051419305B	07-Jun-22	19,932,690.00
TOTAL		40,721,547

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Customer Name	Date	Amount Ksh.
NONE		
TOTAL		0.00

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

Compiled by.....Peter M. Gakunu.....=SENIOR ACCOUNTANT.....=.....08th July 2022
Name Designation Signature Date

Approved by.....Nduati E.K.....=DIRECTOR ACCOUNTS.....=.....08th July 2022
Name Designation Signature Date

Account Name: Tharaka Nithi County Youth Polytechnic Grant Account F.O 30
No.1000I368675
BANK NAME: Central Bank of Kenya

COUNTY GOVERNMENT THARAKA NITHI

BANK RECONCILIATION

As at: 30th June 2022 **Station; County Treasury**

	Ksh.
Balance as Per Cash Book as at 30th June 2022	6,712,973.95
Add:	
3. Unpresented Transactions	1,786,420.05
4. Receipts in Bank statement not yet recorded in Cash Book	-
Total	1,786,420.05
Less:	
1. Payment in Bank Statement Not yet recorded in Cash Book	-
2. Receipt in Cash book not yet recorded in bank statement	-
Total	-
Balance as per Bank Statement as at 30th June 2022	8,499,394.00

ADD:

1. **PAYMENTS IN CASH BOOK YET RECORDED IN BANK STATEMENT (UNPRESENTED TRANSACTIONS)**

Voucher	Sub Item Description	Payee	Payment Date	Amount Ksh	Date Paid
95000274	Other Infrastructure and Civil Works	DAILY INVESTORS LTD	29-Jun-22	1,391,273.00	04-Jul-22
95000274	Contractors Retention Money	DAILY INVESTORS LTD	29-Jun-22	-139,127.30	04-Jul-22
95000274	General Withholding Tax	DAILY INVESTORS LTD	29-Jun-22	-41,738.20	04-Jul-22
95000274	VAT Withholding	DAILY INVESTORS LTD	29-Jun-22	-23,987.45	04-Jul-22
95000275	Other Current Transfers - Othe	MUGUMANGO YOUTH POLYTECHNIC	30-Jun-22	150,000.00	04-Jul-22
95000276	Other Current Transfers - Othe	KIRIRIBU YOUTH POLYTECHNIC	30-Jun-22	150,000.00	04-Jul-22
95000277	Other Current Transfers - Othe	ST PETERS KANJUKI YOUTH TECHNICAL TRAINING CENTRE	30-Jun-22	300,000.00	04-Jul-22
				1,786,420.05	

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Customer Name	Date	Amount Ksh.
None		
TOTAL		

LESS:

3. PAYMENT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Customer Name	Date	Amount Ksh.
None		
TOTAL		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Customer Name	Date	Amount Ksh.
NONE		
TOTAL		0.00

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

Compiled by.....Peter M. Gakunu.....=SENIOR ACCOUNTANT.....=.....08th July 2022
Name Designation Signature Date

Approved by.....Nduati E.K.....=DIRECTOR ACCOUNTS.....=.....08th July 2022
Name Designation Signature Date