



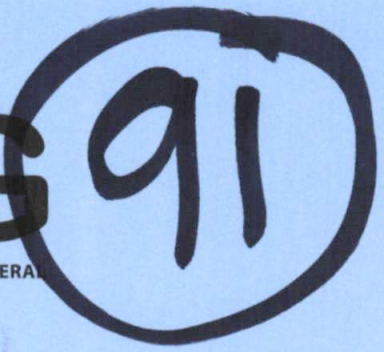
REPUBLIC OF KENYA



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COUNTY EXECUTIVE OF THARAKA-NITHI

FOR THE YEAR ENDED
30 JUNE, 2025

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REPUBLIC OF KENYA



THARAKA NITHI COUNTY EXECUTIVE

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30, 2025

Transitional International Public Sector Accounting Standards Financial Statements

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1. Acronyms and Glossary of Terms

ASDSP	Agriculture Sector Support Programme
B/F	Brought Forward
CA	County Assembly
CARA	County Revenue Allocation Act
CBK	Central Bank of Kenya
CECM	County Executive Committee Member
COB	Controller of Budget
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Child Development Education
ELRP	Emergency Locust Response Project
FS	Financial Statement
FLLoCA	Financing Locally Led Climate Action
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
NAVCDP	National Agri. Value Chain Development Project
PFMA	Public Finance Management Act, 2012
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

2. 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: Heven 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 County Executive is comprised of the following departments:

Table 1: The County Departments

	Name	Major Responsibility
1	Office of the Governor and Deputy Governor	County administration and governance matters
2	Finance & Economic Planning and Revenue Mobilization	Management of county Treasury and Economic Planning
3	Public Health, Medical Services a	Management of County health facilities and general public health
4	Land, Physical Planning Roads, Infrastructure, Public Works, Urban Development, Housing	Tasked with management of land within the County ensuring proper planning and implementation of public works
5	Education, Vocational Training, Social Services, Culture and Tourism	Management of ECDE and Village polytechnics
6	Agriculture, Livestock, Veterinary Services, Fisheries Development Industry and Co-operative Development.	Promotion of food production through farmer support programme
7	Water, Irrigation, Environment and Natural Resources	General environment safeguards, provision of clean and safe drinking including for irrigation purpose
8	Public Administration, Intergovernmental Coordination and Devolution Affairs	Management of Sub County and Ward offices for service delivery to County residents
9	Youth and Sports	Promotion of sporting activities within the County and youth support programme

c) Fiduciary Management

The fiduciary responsibility management personnel who held office during the year ended 30th June 2025 and who had direct fiduciary responsibility were:

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Table 2: Fiduciary Responsibility

	Name	Designation
1	Lawrence Ileri Rweria	CECM – Finance, Economic Planning, Resources and Revenue Mobilization
2	Wycliffe Kinyua Kabinga	Chief Officer – Finance and Economic Planning
3	Ndeke Wilson Mureithi	Chief of Staff / Chief officer – Office of the Governor and Deputy Governor
4	Aggrey Karani	Chief Officer – Medical Services and ICT
5	Rose Gakii Micheni	Chief Officer – Public Health and Sanitation
6	Faith Kalunda Kyuga	Chief Officer – Roads, Infrastructure, Public Works and Urban Development
7	Peter Kimathi Njeru	Chief Officer – Agriculture, Livestock and Co-Operatives Development
8	Ignatius Mugambi Kigwari	Chief Officer – Revenue and Resource Mobilization
9	Jonathan Mwiti Nyaga	Chief Officer – Education and Vocational Training
10	Kelly Karimi Rwigi	Chief Officer – Gender, Children, Social Services
11	James Mbae Karuku	Chief Officer – Land, Physical Planning and Housing
12	Loise Wanja Mutua	Chief Officer – Water and Irrigation
13	Peterson Mwirigi Kathenya	Chief Officer – Environment and Natural Resources
14	Ginson Gikundi Nkonge	Chief Officer – Public Admin, Intergovernmental Coordination and Devolution Affairs
15	Anthony G. Kirunja	Chief Officer- Fisheries
16	Irene Nkirote Muriungi	Chief Officer- Culture and Tourism
17	Benson Kimathi Njeru	Chief Officer- Energy and Industry

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 05th May 2023 vide Gazette Notice 8495 published on 30th June 2023.

Table 3: Audit Committee Members

No	Name	Position
1	Washington Muthomi Kithinji	Chairman
2	Julius Mutinda Mulinge	Member
3	Naftly Muthomi Njeru	Member
4	Saturnina Ithiru Mutegi	Member
5	Lawrence Mutugi Micheni	Member Representing County Treasury

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

The County Executive in accordance to PFM Act, 2012 Section 137 (1) and (2) C appointed members to County Budget and Economic Forum for a period till new government will be appointing new members with effect from 1st July 2023 as per gazette Notice No. 8496 dated 9th June 2023

Table 4: CBEF Members

No	Name	Position
1	H.E Onesmus Muthomi Njuki	Governor / Chairman
2	All CEC Members	Members
3	Charles Murithi Kithinji	Member
4	Faith Njeri	Member
5	Justus Mwiti Kanga	Member
6	Kellen Karimi Karingi	Member
7	Dr. Purity Muthoni Nkoroi	Member
8	Albano Kiania	Member
9	Bishop Samuel Njagi	Member
10	Dorcasius Nyaga	Member
11	Dr. Stanley Gitonga Mbaka	Member

Other Fiduciary Oversight Bodies include:

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

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

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

1. The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI
2. The County Attorney
County Government of Tharaka Nithi
P.O. Box 10 - 60400
KATHWANA

3. GOVERNANCE STATEMENT

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

The County is made up of a County Assembly, County Executive and five (5) number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

Table 5: Members of County Executive

		
<p>H.E. Onesmus Muthomi Njuki CGH County Governor</p>	<p>H.E. Muisrael Wilson Nyagah Derebia Deputy Governor, CECM for Roads, Transport, Infrastructure, Public Works, Housing, Urban Development and ICT</p>	<p>Alexander Micheni Muratha County Secretary, Head of Public Service</p>
		
<p>Mr. Lawrence K. Ileri Rweria CECM Finance, Economic Planning, Revenue</p>	<p>Eng. Julius Giti Kinjiru CECM for Revenue & Resource Mobilization, Cooperative Dev., Trade & Investment Promotion, Mining, Energy and Industry</p>	<p>Mrs. Dorothy I.K. Naivasha CECM- Education and Vocational Training</p>

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi
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<p>Ms. Moreen Nyambura CECM – Youth and Sports,</p>	<p>Dr Gichuiya M'Riara Nthuranku CECM Public Health and Medical Services</p>	<p>Hon. Samuel Muthini CECM-Public Administration, Intergovernmental Coordination and Devolution Affairs</p>
		
<p>Mr. Njue Njagi Kaithungu CECM- Agri. Livestock, Veterinary Services, Fisheries Dev. Industry and Co- Operative Dev. Water, Irrigation, Environment and Natural Resources</p>		<p>County Government of Tharaka Nithi</p> <p><i>Leaving no one Behind</i></p>

a) Public Participation

Public participation is a constitutional requirement specifically, Article 1 that states that sovereign power belongs to the people and Article 10 (2) and the Forth Schedule Part 2 (14) of the Constitutional of Kenya, 2010

The County has endeavoured to involve the public in critical decision-making process such as enactment of county legislation, development of strategic plans and identification of projects. Notice of public meetings published on print media, local radio stations, county websites and social media networks inviting for public participation through submission of memoranda and opportunity to give opinion in such meetings.

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b) Safeguards against unethical conduct and corruption.

The County has put stringent internal control measures to detect and prevent fraud. The full proof systems installed to manage revenue collections and expenditure. The County conducts regular training of its employee on corruption prevention measures.

c) Engagement with County Assembly

The County has cordial working relationship with the County Assembly of Tharaka Nithi. During the year under review the County Executive sponsored nine bills that were deliberated and passed by the County Assembly.

d) Risk management

The County Government has put in place risk management policies such as ICT policy, data recovery policy and disaster recovery plans.

e) Compliance with relevant laws

The County Government is regulated by various laws and regulations. As a County Government, we are committed to ensuring that we have complied with all the laws and regulations governing County Governments.

The Statement of Compliance with various legal requirements as outlined on Public Finance Management Act, 2012 as highlighted below;

Table 6: Compliance with Specific Legal Requirements

PFM Act	Legal Requirement	Status
166 Financial Reporting	PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter.	The County complied with this requirement and submitted the quarterly reports within the stipulated timelines
107 Fiscal Responsibility Principles	The county government's recurrent expenditure shall not exceed the county government's total revenue;	The County executive complied with total actual recurrent expenditure at Ksh. 2.5 B against total revenue of Ksh. 3.7 B
	Over the medium term a minimum of thirty percent (30%) of the county government's budget shall be allocated to the development expenditure;	The county executive failed with Ksh. 1.2B spent on development against total actual expenditure of Ksh.4.9 representing 24% development expenditure ratio
	The county government's expenditure on wages and benefits for its public officers shall not exceed thirty five percentage (35%) of the county government's total	The county failed to comply with Ksh. 2.6 B spent on personnel expenditure against total revenue of Ksh. 4.9B representing 53%

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	revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;	
	Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;	The county did not borrow any funds during the year reported
	The county debt shall be maintained at a sustainable level as approved by county assembly	The county debt level stood at Ksh. 936 M which is within manageable limit.
	The fiscal risks shall be managed prudently; and a reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future	There were no significant fiscal risks with no matter that may have a material effect on the fiscal and economic outlook

County Government of Tharaka Nithi
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4. FOREWORD BY THE CEC MEMBER FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Tharaka Nithi Executive, Reports and Financial Statements for the year ended **30th June 2025**. The Financial Statements present the financial performance of the County Government Executive.

During the year under review covering the third quarter of the financial year 2024/2025 was critical year in terms of transition to accrual basis of accounting. The adoption of the new reporting format takes effect from July 2024.

the delayed disbursement of additional grants has adversely affected the implementation of budget with most of the programmes and project having fallen behind schedule.

The County Government has put up measures to enhance own sources of revenue collection such as fully automation of revenue collection system with all payments currently being done through mobile money transfer services.

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..... Date 22nd July 2025

Lawrence K. Ileri Rweria

CECM – Finance, Economic Planning and Resource Mobilization

5. 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 2023-2028 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 2023-2028 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

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Progress on attainment of Strategic development objectives (Adopted from Chapter 4 County Integrated Development plan 2023-2028),

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:

Table 7: Progress attained on Predetermined 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	30km
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	60Km
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	0
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.	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	metres of culverts built	330m
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	40%
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	60%

Department	Objective	Outcome	Indicator	Performance
Health Services	To improve access to quality and affordable Health care	Reduced morbidity and mortality from curable and manageable diseases	% of time out of stock for Essential Medicines and Medical Supplies (EMMS) – days per month	7 days
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)	60%
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	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, 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	85%
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	40%
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	Improved maternal, newborn, child	Proportion of children under one year fully immunized	65%

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Department	Objective	Outcome	Indicator	Performance
	Health care services	and adolescent Health		
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)	80%
Health Services	To strengthen the provision and management of Health care services	Reduced incidences of malnutrition	Stunting Rate	75%
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 losses	%decline in post-harvest losses	10%
Agriculture and livestock		Provide certified and subsidised farm inputs	Number of farmers accessing subsidized seeds	2,000 farmers every year
Agriculture and livestock		Increased agricultural knowledge among farmers	Number of farmers trained on new agricultural technologies	3,000
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%

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Department	Objective	Outcome	Indicator	Performance
Agriculture and livestock		Increased extension services	% of farmers reached by extension officers per year	30%
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	Increase basic education access, retention, completion and transition rate	Book: child ratio	01:07

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Department	Objective	Outcome	Indicator	Performance
	Development and Education			
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

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Department	Objective	Outcome	Indicator	Performance
Lands, Physical Planning, Urban Development, Natural Resources	Ensure security of tenure	Protection of land rights	No. of Adjudication sections surveyed and demarcated	2
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	30
Water Services and Irrigation	Increase Access to clean & safe water	Ground water harvesting capacity increased	Number of solar powered boreholes	20
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

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Department	Objective	Outcome	Indicator	Performance
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	30%
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	100%
Energy, ICT and Housing	To enhance electricity connectivity and access in the county	Increase electricity connectivity and use	% of households connected to electricity	40%
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	25,000

6. 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 ensure the employee welfare are well guarded and all staff are given fair 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 helps 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.

7. MANAGEMENT DISCUSSION

The County Treasury in accordance to Public Management Act, 2012 Section submit the County Government of Tharaka Nithi Executive, Reports and Financial Statements for the year ended **30th June 2025**. The Financial Statements present the financial performance of the County Government Executive.

(i) Financing of the County Governments

The major source of budget financing is equitable share of revenue. Article 202 of the Constitution of Kenya 2010, provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also receives funding from conditional grants disbursed through the National Government from international development partners such World Bank and DANIDA. Such grants include THSUCP, ASDSP, KCSAP and FLLoCA

The County also finances its operations through own generated revenues. These are revenues collected within the County as approved under County Finance Act. The key own source revenue for Tharaka Nithi County included business permits, land rates, business plan approval, advertising fees, cess and various other administrative charges. The County continues to explore new and more innovative ways of increasing its own source of revenue collections.

The revenue received from national government allocation in accordance with CARA, is receive through CRF and also county own sources of revenue swept to CRF from revenue collection bank accounts. The withdrawal from the CRF to operations account is made with approval of the Controller of Budget (COB) through the funds requisition process.

During the period under review an amount of Ksh. 2,849,302,870 was received from CRF with Ksh. 2,389,803,337 and Ksh. 448,499,533 transferred to Recurrent Account and Development Account respectively and Ksh. 11,000,000 for Conditional Grants Special Purpose Accounts.

Table 5: Transfers from CRF

Budget	Q1	Q2	Q3	Q4	Total Ksh.
Recurrent	333,441,147	1,423,631,685	632,730,505	1,292,271,305	3,682,074,642
Development	26,953,006	310,535,058	111,011,469	430,583,789	879,083,322
Grants	11,000,000	-	-	289,301,360	300,301,360
Total	371,394,153	1,734,166,743	743,741,974	2,012,156,454	4,861,459,324

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(ii) Summary of Funds Utilization

The summary of funds utilization against the approved budget during the year ended 30th June 2025 was as follows:

Table 8: Summary of Funds Absorption

	Budget Category Executive	Original Budget (Ksh)	Budget Supplementary Adjustment Ksh	Revised Approved Budget (Ksh)	Actual Cumulative Expenditure (Ksh)	Level of Funds Absorption (%)
1	Recurrent	3,534,387,103	556,898,875	4,091,285,978	3,746,913,134	92%
2	Development	2,327,773,889	47,555,662	2,375,329,551	1,203,224,394	51%
	Total Budget	5,862,160,992	604,454,537	6,466,615,529	4,950,137,528	77%

Sources: Approved Budget Tharaka Nithi County Appropriation Act, 2025

The County reported overall absorption level at 77% for the period under review with 92% and 51% absorption rates for Recurrent and Development expenditure respectively. The low level of absorption on development fund was as result of delayed disbursement of conditional grants which constitute major budgetary allocation.

(iii) Summary of Budget Absorption by Expenditure Items

The table below present analysis overall budget absorption by expenditure item for the year ended 30th June 2025 based on actual amount on cash basis.

Table 9: Summary of Expenditure by Item

Description	Approved Budget.	Cumulative Expenditure	Level of Budget Utilization %
Compensation of Employees	2,814,098,850	2,611,087,605	93%
Use of Goods and Services	1,035,074,153	1,023,579,603	99%
Other Grants and Transfers	1,247,985,623	498,990,926	40%
Retirement Benefits (Gratuity)	35,000,000	8,644,592	25%
Other Payments	9,619,900	-	0%
Acquisition of PPE	1,324,837,003	807,834,802	61%
Total	6,466,615,529	4,950,137,528	77%

(iv) Cash flows

During the year under review, the County experienced severe cash flow challenges due to delayed disbursement of equitable share of revenue and conditional grants, with substantial amount of equitable share released the last week of June 2025 hampering absorption capacity.

(v) Outstanding Imprests and Advances

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. All imprest issued had been fully accounted for.

(vi) Account Payables

The County had outstanding Pending Bills amounting to **Ksh. 983 M** at the beginning of the financial year. During the year under review the County settled account payables amounting to **Ksh. 635 M**. The amount of account payables as at **30th June 2025** amounts to **Ksh. 990 M**. Detailed schedules attached on **Annex III and IV**.

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

(vii) Non-Current Assets (PPE)

During the period under review the County acquired more non-current assets in form of purchase of land, Construction of Buildings and Infrastructure, Refurbishment of Buildings, Purchase of Motor Vehicle, Purchase of Office Furniture, Purchase of Specialized Equipment and Civil Works and Infrastructure at cumulative cost of **Ksh. 705 Million**. The total non-current assets belonging to the County amount to **Ksh. 6.0 Billion** as contained on Property, Plant and Equipment **Note 17**

(viii) 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 access by public. The portal is active and also helps in dissemination of important public information

(ix) 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 CIRA 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 have been put in place to realize this. Wastage of resources in form of goods, human or otherwise should not be condoned

8. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive/assembly; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's transitional IPSAS financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

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

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

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

Approval of the financial statements

The County Executive financial statements were approved and signed by the CEC member for Finance and Economic Planning on **22nd July 2025**



Lawrence K. Ireri Rweria
CECM- Finance, Economic Planning

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF THARAKA-NITHI FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of County Executive of Tharaka – Nithi set out on pages 1 to 47, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Executive of Tharaka-Nithi as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Unsupported Property, Plant and Equipment

The statement of financial position reflects property, plant and equipment balance of Kshs.6,090,520,032 which includes motor vehicles and land balances of Kshs.368,260,755 and Kshs.56,548,329 respectively as disclosed in Note 19 to the financial statements. Review of the assets register revealed two thousand, six hundred and fifty-six (2,656) parcels of land distributed across the Departments. However, log books for one hundred and seventeen (117) motor vehicles were not provided for audit review. In addition, title deeds or certificates of lease documents have not been provided for audit verification. Further, there was no evidence that Management had carried out physical inspection and verification of the assets during the year under review.

In the circumstances, the accuracy and ownership of motor vehicles and land balances of Kshs.368,260,755 and Kshs.56,548,329 respectively could not be confirmed.

2. Unaccounted for Contractors Retention Money

As previously reported, the statement of financial position and as disclosed in Note 15 to the financial statements reflects retentions account payables balance of Kshs.107,949,605. However, the County Executive's deposit bank account reflected a balance of Kshs.29,848,571 resulting to an unexplained and unreconciled variance balance of Kshs.78,101,034. This was contrary to Regulation 210 (1) (g) of the Public Finance Management (County Governments) Regulations, 2015 which provides that a public officer employed by a County Government or a County Government entity commits an offence of financial misconduct if, without lawful authority, the officer fails to pay into a government bank account any public money entrusted to the officer or received by the officer for or on behalf of that Government or that entity.

In the circumstances, the accuracy and completeness of the retentions account payables balance of Kshs.107,082,266 could not be confirmed.

3. Unreconciled Variance in Trade Account Payables

The statement of financial position reflects trade account payables balance of Kshs.882,571,678 which includes Kshs.90,190,799 owed to the Kenya Medical Supplies Agency (KEMSA) as disclosed in Note 16 to the financial statements.

However, the Records maintained at KEMSA reflect Kshs.152,014,693 as receivable from the County Executive of Tharaka - Nithi resulting in a variance of Kshs.61,823,894 which has not been reconciled or explained.

In the circumstances, the accuracy and completeness of the trade account payables balance of Kshs.882,571,678 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 the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.6,466,615,529 and Kshs.4,955,540,851 respectively resulting to an under-funding of Kshs.1,511,074,678 or 23% of the budget. Similarly, the County Executive spent Kshs.4,950,137,528 against actual receipts of Kshs.4,955,540,851 resulting to an under-utilization of Kshs.5,403,323 of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance, as

shown in **Appendix I**. However, Management has not resolved the matters as at 30 June, 2025.

Other Information

The Management is responsible for the Other Information set out on page i to xxv which comprise of Key Entity Information and Management, Key Management, Governance Statement, Foreword by the CEC Member of Finance and Economic Planning, Statement of Performance Against County Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Payments to Council of Governors

Review of records revealed that Management made a payment of Kshs.2,000,000 to the Council of Governors. However, Management did not provide an explanation for the payment to the Council which is an independent entity, contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides that operational expenses for the structures and institutions established under this Act, shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

In the circumstances, Management was in breach of law.

2. Non-Compliance with the Law on Fiscal Responsibility Principle on Wage Bill

As previously reported, the statement of financial performance reflects employee cost amount of Kshs.2,583,302,787 representing 56% of the total income of

Kshs.4,615,034,940. This was contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which requires the County Executive to set a wage limit which should not exceed 35% of the total revenue received.

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

3. Non-Compliance with the Law on Fiscal Responsibility Principle on Development Expenditure

The statement of comparison of budget and actual amounts reflects total expenditure amount of Kshs.4,950,137,528 comprising of recurrent and development expenditures of Kshs.4,142,302,726 and Kshs.807,834,802 respectively. The development expenditure accounted for 16% of the total expenditure which was below the 30% threshold stipulated by Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015 which provides that pursuant to Section 107(5) of the Act, the County Government's actual expenditure on development shall be at least thirty percent in conformity with the requirement under Section 107(2)(a) of the Act.

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

4. Non-Compliance with the Law on the One Third of Basic Salary Rule

As previously reported, the statement of financial position reflects employee costs amount of Kshs.2,583,302,787 as disclosed in Note 8 to the financial statements. Review of the June, 2025 payroll revealed that seventy-six (76) employees received net salaries which were less than a third (1/3) of their basic salaries. This was contrary to Section 19(3) of the Employment Act, 2007 which provides that, without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of Subsection (1), may be made by an employer from the wages of his employee at any one time, shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

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

5. Failure to Remit Payroll Deductions

The statement of financial position reflects trade payables balance of Kshs.882,571,678 as disclosed in Note 16 to the financial statements, which further includes a balance of Kshs.205,935,531 in respect to accrued salaries and wages. Review of records revealed that long outstanding remittances totalling Kshs.20,693,721 deducted from employee salaries outstanding for more than twelve (12) months which were not remitted to the Local Authorities Pension Trust (LAPTRUST). This was contrary to Section 19(4)(5) of the Employment Act, 2007 which stipulates that an employer who deducts an amount from an employee's remuneration in accordance with Subsection (1)(a), (f), (g) and (h) shall pay the amount so deducted in accordance with the time period and other requirements specified in the law, agreement court order or arbitration as the case may be.

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

6. Irregular Engagement of Road Marshals

Review of road marshals' manual payrolls revealed that six hundred and forty-nine (649) employees were engaged for more than twenty (20) months over and above the allowed three (3) months resulting in irregular payment of Kshs.17,314,500. This contravened Section 9(1)(a) and 37(1)(b) of Employment Act, 2007 which requires a written contract for employment that lasts for three months or more.

Further, it was observed that thirty-two (32) officers were engaged to replace officers who had exited. However, the basis or criteria of appointment was not supported by advertisements, a list of applicants, shortlisting minutes interview minutes and final selection reports. In addition, no approval from County Public Service Board was provided for audit review. This was contrary to Section 65(2) of the County Governments Act, 2012 which provides for a fair and transparent engagement of employees with merit and fair competition.

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

7. Irregular Payment of Special Salary to Staff

Review of employee records revealed that Management paid special salary amounting to Kshs.1,346,760 to four (4) officers in addition to their basic salary they were entitled to during the year. However, approval from the Salaries and Remuneration Commission was not provided contrary the SRC circular SRC/TS/29(83), dated 22 August, 2023 on remuneration and benefits for Public Officers in the County Governments for the third remuneration Review Cycle 2021/2022 – 2024/2025, that lists all the earnings County Executive Officers were entitled to and their respective appointment letters.

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

8. Non-Compliance with Law on Staff Ethnic Composition

As previously reported, review of payroll records revealed that out of the total employees of three thousand and sixty-six (3,066), two thousand and thirty-four (2,034) or 66% were from the dominant community in the County. In addition, the recruitment during the year failed to remedy the ethnic disparity. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008, which stipulates that no public establishment should employ more than one-third of its staff from the same ethnic community.

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

9. Projects Implementation

9.1. Delayed Upgrading of Karandini-Kithioroni Road

The statement of financial position and as disclosed in Note 19 to the financial statements reflects property, plant and equipment balance of Kshs.6,090,520,032 which includes

access roads balance of Kshs.374,263,966. This balance includes an amount of Kshs.95,981,740 paid to a contractor for upgrading of Karandini-Kithioroni road to bitumen standards. The contract was awarded on 10 December, 2020 for period of three (3) years and a contract completion date of 10 December, 2023 but extended to 4 June, 2025 as per the approval dated 4 December, 2023. However, physical audit verification done in September, 2025 revealed 2.3 km of the road was yet to be tarmacked but the contractor was on site.

Further, records showed that out of a contract sum of Kshs.450,171,829, an amount of Kshs.374,902,818 representing 83%, had been paid to the contractor.

In the circumstances, value for money in the expenditure amount of Kshs.374,902,818 could not be confirmed.

9.2. Delayed Upgrading of Kambandi-Cheera-Ruguti Road

The statement of financial position reflects property, plant and equipment balance of Kshs.6,090,520,032 which includes access roads balance of Kshs.374,263,966 as disclosed in Note 19 to the financial statements. This further, includes Kshs.30,717,612 paid to a contractor for upgrading of Kambandi-Cheera-Ruguti road to bitumen standards. The contract was awarded on 21 November, 2018 for a period of three (3) years and contract completion period of December, 2022 but extended to 24 October, 2024 as per the approval dated 24 April, 2023. Records showed total payments to date amounting to Kshs.293,415,939 representing 82% of the contract sum of Kshs.356,261,151.

Further, physical verification conducted in September, 2025 revealed that the contractor was not on site. No correspondences were provided on measures being taken to complete the projects.

In the circumstances, value for money for the expenditure amount totalling Kshs.293,415,939 could not be confirmed.

9.3. Delayed Upgrading of Tunyai - Ntaara Road

As previously reported, tender to upgrade Tunyai-Ntaara road to bitumen standards was awarded in November, 2018 to a contractor at a contract sum of Kshs.689,341,600. The contract period was three (3) years from 25 November, 2018 to November, 2022 and was to cover twenty (20) Kilometres. However, the Project is yet to be completed as at the time of audit verification in September, 2025 with the Project having stalled after only upgrading four (4) Km of the road. Further, the contractor had abandoned the site having been paid a total sum of Kshs.179,265,569 and the contract performance period expired, with no valid contract as at the time of audit verification.

In the circumstances, value for money in the expenditure amount of Kshs.179,265,569 could not be confirmed.

9.4. Delayed Construction of Ndagani Market

The statement of financial position reflects property, plant and equipment balance of Kshs.6,090,520,032 which includes civil works and infrastructure balance of Kshs.2,579,384,655 as disclosed in Note 19 to the financial statements. This includes an amount of Kshs.14,535,270 paid during the year under review, to a contractor towards construction of Ndagani Market. As previously reported, review of records showed that the contract for construction of Ndagani Market was awarded to a contractor and signed on 6 June, 2023 at a cost of Kshs.42,942,750 for a contract period of ten (10) months. The order to commence works was immediately given and an amount of Kshs.7,564,580 was paid towards the project. Audit verification carried out in September, 2025 revealed that the contractor was not on site. Total payments to the contractor amounted to Kshs.22,099,850 or 52% of the contract sum.

In the circumstances, value for money in the expenditure amount of Kshs.22,099,850 could not be confirmed.

9.5. Stalled Construction of Igangara Bridge

The County Executive engaged a contractor for the construction of the Igangara Bridge at a contract sum of Kshs.21,004,700 vide a contract signed on 8 May, 2023. The project commenced on 8 May, 2023 and was scheduled for completion on 8 May, 2025 with a project period of twenty-four (24) months.

However, physical verification carried out in September, 2025 revealed that the project had stalled and the contractor was not on site and had been paid a total sum of Kshs.8,827,890 or 42% completion status of the project.

In the circumstances, the value for money on the amount paid totalling Kshs.8,827,890 towards the project could not be confirmed.

9.6. Unoccupied Deputy Governor's Residence

During the financial year 2018/2019, Management awarded a contract for construction of Deputy Governor's residence at a contract sum of Kshs.30,279,440. An amount of Kshs.26,742,335 or 89% of contract price had been paid for the project by 30 June, 2023 and physical verification conducted in September, 2025 revealed that the residence was almost complete. However, there were no ongoing works and the contractor was not on site. A certificate of practical completion of the works was issued by County Works Officer on 23 May, 2025. 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 amount of Kshs.26,742,335 for construction of Deputy Governor's residence could not be confirmed.

10. Non-Compliance with Kenya Quality Model for Health Policy Guidelines

Review of services offered, equipment in place and number of staff at dispensaries in the County revealed that during the year under review, the medical facilities did not meet the

requirements of Kenya Quality Model for Health Policy Guidelines due to staff deficits and lack of essential machines/equipment as detailed in **Appendix II**.

In the circumstances, the Universal Health Care Services may not be effectively delivered at the facilities.

11. Non-Compliance with the Public Procurement Capacity Building Levy Order

Review of records revealed that the County Executive entered into contracts but no documentary evidence has been provided to confirm that the County Executive complied with paragraph 3(1) of the Public Procurement Capacity Building Levy, Order 2023 which states that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes. In addition, Public Procurement Regulatory Authority (PPRA) circular No. 01/2024 dated 30 August, 2024 also requires procurement entities to remit the levy to the Authority through the e-Citizen payment platform by the 20th day of the subsequent month and also file monthly returns.

Although Management has explained that IFMIS was configured as from January, 2025 to automatically deduct the levy, no evidence has been provided to confirm that between September and December, 2024.

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

12. Long Outstanding Trade and Other Payables

The statement of financial position reflects trade accounts payables balance of Kshs.882,571,678 and as disclosed in Note 16 to the financial statements. Review of the trade account payables balance reveals that payables balance of Kshs.150,504,534 had been outstanding for more than four (4) years. Management has not provided explanation on why the long outstanding trade payables have not been settled in the year to which the expenses were incurred or subsequent financial years. This was contrary to Section 53 (8) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer shall not commence any procurement proceedings until satisfied that sufficient funds to meet the obligations of the resulting contract (s) are reflected in approved budget estimates.

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

13. Failure to Retain Facilities Improvement Funds (FIF) at the Hospitals

Review of revenue records obtained from Level 5, Level 4 and Level 3 and below health facilities in Tharaka Nithi County revealed that during the year under review, a total Kshs.293,274,998 was collected towards the Facilities Improvement Fund (FIF). Out of this amount, a total of Kshs.235,535,466 was transferred to County Revenue Fund. However, the County Treasury did not reimburse any amount to the health facilities resulting in a deficit of Kshs.235,535,466.

This was contrary to Section 5(1) of the Facilities Improvement Financing Act, 2023 which requires that all monies raised or received by or on behalf of all public health facilities be retained in the Hospital Facilities Improvement Financing account. In addition, failure to reimburse the total amount transferred by the facilities negatively impacted on service delivery by the health facilities.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Unexplained Voided Transactions

The statement of financial performance reflects total payments of Kshs.4,466,801,531. However, review of Integrated Financial Management Information System (IFMIS) records revealed that five hundred and forty-six (546) payment transactions totalling Kshs.441,482,502 were processed and voided or canceled during the year ended 30 June, 2025. However, these transactions were not supported by requests to void and documentary evidence to confirm that the Controller of Budget was informed of the voiding of the payments to make necessary adjustments.

In the circumstances, controls in place to authorize and void transactions and later approve for payment could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit


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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities

that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 November, 2025

Appendix I

Unresolved Prior Year Matters

No.	Year	Outstanding Issue
1	2023/2024	Misclassification of Expenditure
2	2023/2024	Un-accounted for Contractors Retention Money
3	2023/2024	Variance in Acquisition of Assets
4	2023/2024	Variance in Pending Bills Accounts Payables
5	2023/2024	Delayed Upgrading of Kambandi-Cheera-Ruguti Road to Bitumen Standards
6	2023/2024	Delayed Upgrading of Karandini-Kithioroni Road to Bitumen Standards
7	2023/2024	Delayed Upgrading of Tunyai - Ntaara road to Bitumen Standards
8	2023/2024	Delayed Construction of Ndagani Market
9	2023/2024	Non-Compliance with the One Third of Basic Salary Rule
10	2023/2024	Non-Compliance with the Fiscal Responsibility Principle on Wage Bill
11	2023/2024	Non-Compliance with Fiscal Responsibility Principle on Development Expenditure
12	2023/2024	Irregular Payment to Council of Governors
13	2023/2024	Voided Transactions

Appendix II

Non-Compliance with Kenya Quality Model for Health Policy Guidelines

Criteria	Minimum Required	Actual	Deficit
i. Baragu Dispensary - Level 2			
Kenya Enrolled Community Health Nurse	4	1	3
Community Oral Health Officers	2	1	1
Health Promotion Officers	2	0	2
Clerks	2	0	2
Medical Laboratory Technologist	2	1	1
Support Staff	4	3	1
Security	2	0	2
ii. Kaanwa Dispensary – Level 2			
Clinical Officers – General (Diploma)	2	0	2
Kenya Enrolled Community Health Nurse	4	0	4
Community Oral Health Officers	2	0	2

Criteria	Minimum Required	Actual	Deficit
Security	2	0	2
Health Records Information Management Officers	1	1	0
iii. Karuguaru Dispensary			
Clinical officers –General (diploma)	2	0	2
Kenya Enrolled community health nurse	4	0	4
Kenya registered community health nurse	2	0	2
Kenya Registered Nurse	0	2	-2
Enrolled nurse	2	0	2
Pharmaceutical technologist	1	0	1
Support staff	4	1	3
Security	2	1	1
iv. Manyanga Dispensary			
Clinical officers –General (diploma)	2	0	2
Kenya Enrolled community health nurse	4	0	4
Kenya registered community health nurse	2	0	2
Enrolled nurse	2	2	0
Pharmaceutical technologist	1	0	1
Support staff	4	1	3
Security	2	1	1
v. Kamarandi Dispensary			
Clinical officers –General (diploma)	2	0	2
Kenya Enrolled community health nurse	4	0	4
Kenya registered community health nurse	2	0	2
Kenya Registered Nurse	2	2	0
Enrolled nurse	2	0	2
Pharmaceutical technologist	1	0	1
Support staff	4	2	2
Security	2	0	2
Nutrition and Diabetic Technologist	2	0	2
Equipment / Machines			
	Required	In-Place	Variance
i. Kangutu Dispensary			
Haemoglobinometer	1	0	1
Pipette	1	0	1
Functional Autoclave	1	0	1
Delivery Beds	1	0	1
Delivery Coach	1	0	1

Criteria	Minimum Required	Actual	Deficit
ii. Baragu Dispensary - Level 2			
Haemoglobinometer	1	0	1
Refrigerator	1	0	1

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10. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30th JUNE 2025

	Note	2024/2025
		Ksh
Revenue from Non – Exchange Transactions		
Transfer from CRF	6	4,615,034,940
Total Revenue		4,615,034,940
EXPENSES		
Employee Cost	8	2,583,302,787
Use of Goods and Services	9	1,043,362,425
Grants and Transfers	10	589,726,078
Employees Retirement Benefits	11	8,644,592
Depreciation	12	269,091,130
Total Expenses		4,494,127,012
Net Surplus for the Year		120,907,928

Tharaka Nithi County Executive Financial Statements set out on pages 1 – 5 were signed by:



Wycliffe Kinyua Kabinga
 Chief Officer, Finance and Economic Planning

Date: 22nd July 2025



CPA. CS Nduati E.K.
 Director Accounting Services
 ICPAK Reg. No.6720

Date: 22nd July 2025

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11. STATEMENT OF FINANCIAL POSITION AS AT 30th JUNE 2025

	Note	2024/2025	Opening Statements as 01st July 2024
		Ksh	Ksh
Assets			
Current Assets			
Cash and Cash Equivalents	13	33,005,709	96,192,356
Non Exchange Transactions Receivables	14	64,857,634	311,282,018
Total Current Assets		97,863,343	407,474,374
Non-Current Assets			
Property, Plant and Equipment	19	6,090,520,032	5,654,492,880
Total Non- Current Assets		6,090,520,032	5,654,492,880
Total Assets (A)		6,188,383,375	6,061,967,254
Liabilities			
Retentions Account Payables	15	107,949,605	81,154,193
Trade Account Payables	16	882,571,678	902,555,042
Total Liabilities (B)		990,521,283	983,709,235
Net Assets (A-B)		5,197,862,092	5,078,258,019
Represented by:			
Accumulated Surplus		(456,630,787)	(576,234,861)
Capital Fund		5,654,492,880	5,654,492,880
Net Assets		5,197,862,093	5,078,258,019

Tharaka Nithi County Executive Financial Statements set out on Pages 1-5 were and signed by:



Wycliffe Kinyua Kabinga
Chief Officer, Finance and Economic Planning



CPA. CS Nduati E.K.
Director Accounting Services
ICPAK Reg. No. 6720

Date 22nd July 2025

Date: 22nd July 2025

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12. STATEMENT OF CHANGES IN ASSET FOR THE YEAR ENDED 30th JUNE 2025

	Accumulated Surplus	Capital Fund	Total
As at 30th June 2024	15,038,163	5,654,492,880	5,669,531,043
Adjustments: Account Payables from Prior Year	(902,555,042)		(902,555,042)
Adjustments: Account Receivables from Prior Year	311,282,018		311,282,018
As at 01st July, 2024	(576,234,861)	5,654,492,880	5,078,258,019
Surplus/ deficit for the Year	120,907,928		120,907,928
Returns to CRF	(1,303,855)		(1,303,855)
As at 30th June 2025	(456,630,787)	5,654,492,880	5,197,862,093

13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30th JUNE 2025

		2024/2025
Cash Flows from Operating Activities	Note	Ksh
Transfer from Revenue Fund		4,861,459,324
Total Receipts from Operating Activities (A)		4,861,459,324
Payments		
Employees Cost		2,611,087,605
Use of Goods and Services		1,023,579,603
Grants and Transfers		498,990,926
Employee Retirement Benefits		8,644,592
Total Payments for Operating Expenses (B)		4,142,302,726
Adjusted for:		
Changes in Retention Account Payables (Decrease) / Increase		26,795,412
Net Adjustments (C)		26,795,412
Net Cash flows from Operating Activities (A-B+C)		745,952,010
Cash flows From Investing Activities		
Property, Plant and Equipment		(807,834,802)
Net cash Flows from Investing Activities		(807,834,802)
Cash flows From Investing Activities		
Return to CRF		(1,303,855)
Net cash Flows from Financing Activities		(1,303,855)
Net Increase in Cash and Cash Equivalent		(63,186,647)
Cash and Cash Equivalent as at 01 st July 2024	13	96,192,356
Cash and Cash Equivalent as at 30th June 2025	13	33,005,709

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: FOR THE YEAR ENDED 30th JUNE 2025

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilisation
Budget Carry Over Special Purpose a/c	-	-	-	94,081,527	94,081,527	100%
RECEIPTS						
Transfers from CRF	5,862,160,992	604,454,537	6,466,615,529	4,861,459,324	(1,605,156,205)	75%
TOTAL RECEIPTS	5,862,160,992	604,454,537	6,466,615,529	4,955,540,851	(1,511,074,678)	77%
Payments						
Compensation of Employees	2,294,496,131	519,602,719	2,814,098,850	2,611,087,605	(203,011,245)	93%
Use of Goods and Services	1,021,459,706	13,614,447	1,035,074,153	1,023,579,603	(11,494,550)	99%
Other Grants and Transfers	1,449,346,310	(201,360,687)	1,247,985,623	498,990,926	(748,994,697)	40%
Social Security Benefits	45,000,000	(10,000,000)	35,000,000	8,644,592	(26,355,408)	25%
Other Payments	10,000,000	(380,100)	9,619,900	-	(9,619,900)	0%
Domestic Loans	30,000,000	(30,000,000)	-	-	-	0%
Acquisition of Assets	1,011,858,845	312,978,158	1,324,837,003	807,834,802	(517,002,201)	61%
Total	5,862,160,992	604,454,537	6,466,615,529	4,950,137,528	(1,516,478,001)	77%
Surplus / (Deficit)	0	0	0	5,403,323	5,403,323	

Reconciliation Table Budget Surplus and Cash and Cash Equivalent

Description	Amount Ksh.
Actual Surplus Amount as Per the Statement of Budget	5,403,323
Add: Deposit Account Balance 01 st July 2024 (not available for appropriation)	806,975
Add: Increase in Contractors Retention	29,540,613
Less: Decrease in Account Payable Withholding Tax	(2,745,202)
Closing Cash and Cash Equivalent as Per Cash Flow Statement	33,005,709

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Explanation Notes to Financial Statements:

1. The Statement of Budget and Actual Amount is reported on cash basis with actual amount received and expenditure paid in the same basis for budget allocations.
2. During the year ended 30th June 2025, total amount transferred from County Revenue Fund amount to Ksh. 4,861,459,324 with Ksh. 3,738,124,942, Ksh. 1,123,334,382 and Ksh. transferred to Recurrent, Development Accounts respectively.
3. The amount of Unspent Balance Brought forward relates to unutilised funds held in special purpose accounts as per the Note 2 amounting to Ksh. 94,081,527
4. Compensation for employees relate to county staff salaries and allowances amounting to Ksh. 2,611,087,605 translating to 93% level of absorption for the year under review.
5. The Use of Goods and Services amounting to Ksh. 1,023,579,603 recording an absorption rate of 99%.
6. The Grant and Transfers relates to transfer conditional grants to donor funded projects, Primary Health Danida Grant, Kenya Urban Support Programme, capitation for youth polytechnics and purchase of seeds given to local farmers amounting to Ksh. 498,990,926
7. The expenditure on Social Security Benefits which relate to payment of gratuity benefit to employees under contract term of employment amounting to Ksh. 8,644,592
8. The budget appropriation for Other Payments relate to amount transferrable to Emergency Fund. During the period the amount had not been transferred.
9. The expenditure on Acquisition of Assets classified under Property, Plant and Equipment amounting to Ksh. 807,834,802 for the year under review.

15. NOTES TO THE FINANCIAL STATEMENTS

1. General Information

Tharaka Nithi County Executive is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities are in accordance to Second Schedule of the Constitution.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and;

The County Executive has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33.

- a) Comparative figures for previous year has not been included and will be reported from year two
- b) Inventory – the County Executive has not reported on Inventory and will be reported from year two
- c) Intangible Assets such as copy rights and patents have not been included in PPE and will be recognised from year three.

These financial statements were authorised for issue by the accounting officer on **22nd July 2025**

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting Period

The reporting period for these financial statements is for the year ended **30th June 2025**

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are

County Government of Tharaka Nithi
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Notes to the Financial Statements (Continued)

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgement is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The County Executive pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the Executive is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the Executive policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the Executive future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the Executive as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

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Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

i. New and amended Standards and interpretation in issue effective in the year ended 30th June 2025

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

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 Annual Report and Financial Statements for the Year Ended 30th June, 2025

Notes to the Financial Statements (Continued)

ii. New and amended Standards and interpretation in issue but not yet effective in the year ended 30th June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48- Transfer Expenses	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> <i>i.</i> Limited improvements to existing accounting practices for exploration and evaluation expenditures. <i>ii.</i> Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. <i>iii.</i> Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <p><i>No expected financial impact</i></p>

i) Early adoption of standards

The Executive did not early – adopt any new or amended standards in the financial year.

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Annual Report and Financial Statements for the Year Ended 30th June, 2025

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/2025 was approved by the County Assembly on 12th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Executive recorded additional appropriations of **Ksh. 551,656,285** on the 2024/2025 budget following the governing body's approval. The Executive's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

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The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section 13 of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over its economic life. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the

terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

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Notes to the Financial Statements (Continued)

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Summary of Significant Accounting Policies (Continued)

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless

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it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL)

Notes to the Financial Statements (Continued)

ii. Financial liabilities
Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

k) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

The Entity 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.

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Notes to the Financial Statements (Continued)

m) Contingent assets

The Entity 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 Entity 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.

n) Nature and purpose of reserves

The Executive creates and maintains reserves in terms of Accumulated Surplus and Revaluation Reserve and

o) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

The Executive provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

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Notes to the Financial Statements (Continued)

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related parties

The Executive regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Executive, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers.

t) Service concession arrangements.

The Executive analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Entity* recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Executive also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) 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.

v) Comparative figures

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting.

w) Subsequent events

There have been no events subsequent to the financial period end with a significant impact on the financial statements for the year ended **30th June 2025**

Notes to the Financial Statements (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

No Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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Notes to the Financial Statements (Continued)

6. Transfer from County Revenue Fund

	2024/2025
	Ksh
Recurrent Account	3,397,745,630
Development Account	852,130,316
Informal Settlement Improvement Programme	167,000,000
Kenya Urban Institutional Grant	32,309,300
Primary Health Care (Danida)	12,741,000
Financing Locally Led Climate Action	19,913,384
National Agriculture Value Chain Dev. Project	77,251,060
Road maintenance Fuel Levy	55,944,250
Total	4,615,034,940

7. Unspent Balances Brought Forward

	2024/2025
	Ksh
Tharaka Nithi County Climate Change Acct - CBK	93,766,203
Tharaka Nithi County Primary Health Care- CBK	315,324
Total Bank Balances	94,081,527

8. Employees Cost

	2024/2025
	Ksh
Gross Salaries - Permanent Employees	2,511,277,687
Casual Wages - Temporary Employees	72,025,100
Total	2,583,302,787

Notes to The Financial Statements (Continued)

9. Use of Goods and Services

	2024/2025
	Ksh
Utilities, Supplies and Services	68,742,080
Communication, Supplies and Services	11,603,973
Domestic Travel and Subsistence	38,822,582
Foreign Travel and Subsistence	8,319,480
Printing, Advertising and Information Supplies & Services	10,453,316
Rentals of Produced Assets	470,850
Hospitality Supplies and Services	241,375,190
Insurance Costs	22,362,906
Specialised Materials and Supplies	299,181,871
Office and General Supplies and Services	22,691,937
Fuels, Oil and Lubricants	81,000,000
Fuels – Others	2,144,900
Other Operating Expenses	157,014,272
Routine Maintenance – Vehicles and other Transport Equipment	50,125,324
Routine Maintenance – Other Assets	29,053,744
Total	1,043,362,425

10. Grants and Transfers

	2024/2025
	Ksh
Current Grants and Transfers	67,350,416
Capital Grants and Transfers	244,251,060
Purchase Certified Crop Seeds	174,139,450
Current Grants and Transfers - Climate Change Fund	103,985,152
Total	589,726,078

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Notes to The Financial Statements (Continued)

11. Employee Retirement Benefits

	2024/2025
	Ksh
Staff Gratuity	8,644,592
Total	8,644,592

12. Depreciation

	2024/2025
	Ksh
Depreciation Property Plant and Equipment	269,091,130
Total	269,091,130

13. Cash and Cash Equivalent

Name of Account & Bank	Account No.	Purpose	2024/2025	Opening Bal. 01st July 24
Tharaka Nithi County Recurrent - CBK	1000171375	Recurrent Acct	901,793	273
Tharaka Nithi County Development - CBK	1000171359	Development Act	608,002	326,451
Tharaka Nithi Fuel Levy Fund - CBK	100251988	Fuel Levy Fund	-	319,773
Tharaka Nithi County KDSP – CBK	1000394676	Grants	-	2,787
Tharaka Nithi County NAVCDP – CBK	1000703555	Grants	-	-
Tharaka Nithi County ASDSP SP - CBK	1000365579	Grants	-	-
Tharaka Nithi County Poly Grant - CBK	1000368675	Grants	-	654,570
Tharaka Nithi County Primary Health Care- CBK	1000555537	Grants	1,645,208	315,324
Tharaka Nithi County Climate Change – CBK	1000542028	Grants	2,135	93,766,203
Tharaka Nithi County Emergency Locust Response Project - CBK	1000516868	Grants	-	
Tharaka Nithi County Deposit Account - CBK	1000251988	Deposits	29,848,571	806,975
Total Amount			33,005,709	96,192,356

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Notes to The Financial Statements (Continued)

14. Non Exchange Transactions Account Receivables

	2024/2025	Opening Bal 01 st July 24
	Ksh	Ksh
Transfer from County Revenue Fund - Recurrent	-	284,329,012
Transfer from County Revenue Fund - Development	-	26,953,006
Transfer from County Revenue Fund - RMFL	55,944,250	-
Transfer from County Revenue Fund - Climate Change	8,913,384	-
Total	64,857,634	311,282,018
Aging Analysis		
Under One Year	64,857,634	311,282,018
Total	64,857,634	311,282,018

15. Retentions Account Payables (Appendix III)

	2024/2025	Opening Balance 01st July 2024
	Ksh	Ksh
Contractor's Retention	107,082,266	77,541,652
Withholding Taxes	867,339	3,612,541
Total	107,949,605	81,154,193
Aging Analysis		
Under One Year	41,297,706	31,934,390
1-2 Years	22,378,340	16,350,771
2-3 Years	12,484,030	17,120,731
Over 4 Year	31,789,529	15,748,301
Total	107,949,605	81,154,193

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Notes to The Financial Statements (Continued)

16. Trade Account Payables (Appendix IV)

	2024/2025	Opening Balance 01st July 2024
	Ksh	Ksh
Staff Salaries and Wages	205,935,531	224,016,706
Trade Account Payables	676,636,147	678,538,336
Total	882,571,678	902,555,042
Aging Analysis		
Under One Year	615,472,659	686,657,797
1-2 Years	89,331,097	88,941,456
2-3 Years	27,263,388	22,935,411
Over 4 Year	150,504,534	104,020,378
Total	882,571,678	902,555,042

17. Return to CRF

Name of Account & Bank	2024/2025
	Ksh
Tharaka Nithi County Recurrent Account - CBK	273
Tharaka Nithi County Development Account - CBK	326,452
Tharaka Nithi Fuel Levy Fund Account - CBK	319,773
Tharaka Nithi County KDSP – CBK	2,787
Tharaka Nithi County Poly Grant - CBK	654,570
Total Bank Balances	1,303,855

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Notes to The Financial Statements (Continued)

18. Capital Fund

ASSETS CLASS	Historical Cost as at 30th June 2024	Pending Bills as 30th June 2024	Historical Cost as at 01st July 2024
Land	22,386,080		22,386,080
Access Roads		32,516,593	32,516,593
Construction of Building	1,859,237,062	27,222,434	1,886,459,496
Refurbishment of Buildings	265,232,767		265,232,767
Purchase of Vehicles and other Transport Equipment	390,350,117		390,350,117
Office Equipment, Furniture and Fittings	150,343,683		150,343,683
Purchase of ICT Equipment, Software and Other ICT Assets	198,044,472	2,350,800	200,395,272
Other specialised Machinery and Equipment	363,359,218		363,359,218
Infrastructure and Civil Works	2,179,757,887	135,042,685	2,314,800,572
Purchase of Household Furniture and Institutional Equipment	6,725,269		6,725,269
Rehabilitation and Renovation of plant, Machinery and Equipment	21,923,813		21,923,813
Total	5,457,360,368	197,132,512	5,654,492,880

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Notes to The Financial Statements (Continued)

19. Property, Plant and Equipment

	Buildings	Furniture and Fittings	Computers and Accessories	Civil Works and Infrastructure	Specialized Equipment	Access Roads	Motor Vehicles	Land	Total
	Ksh	Ksh	Ksh	Ksh.	Ksh.	Ksh.	Ksh.	Ksh.	Ksh
Depreciation Rate	2.5%	12.5%	33.0%	2.5%	2.5%	2.5%	10.0%	0.0%	
Historical Cost At 1st July 2024	2,151,692,263	157,068,952	200,395,272	2,314,800,572	385,283,031	32,516,593	390,350,117	22,386,080	5,654,492,880
Additions During the Year	12,201,627	7,271,520	10,726,418	264,584,083	6,000,000	351,343,885	18,828,500	34,162,249	705,118,282
Disposals During the Year									
Accumulated as at 30 June 2025	2,163,893,890	164,340,472	211,121,690	2,579,384,655	391,283,031	383,860,478	409,178,617	56,548,329	6,359,611,162
Depreciation									
Accumulated Depreciation as at 1st July 2024									
Depreciation During the Year	54,097,347	20,542,559	69,670,158	64,484,616	9,782,076	9,596,512	40,917,862	-	269,091,130
Disposals During the Year									
Accumulated as At 30th June 2025	54,097,347	20,542,559	69,670,158	64,484,616	9,782,076	9,596,512	40,917,862	0	269,091,130
Net Book Value as at 30th June 2025	2,109,796,543	143,797,913	141,451,532	2,514,900,039	381,500,955	374,263,966	368,260,755	56,548,329	6,090,520,032

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Notes to The Financial Statements (Continued)

20. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Entity's financial risk management objectives and policies are detailed below:

1) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Ksh	Ksh	Ksh	Ksh
As at 30 June 2025				
Receivables from non-exchange transactions	64,857,634	64,857,634		
Bank balances	33,005,709	33,005,709		
Total	97,863,343	97,863,343		

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Notes to the Financial Statements (Continued)

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 Year	Between 1-3 Year	Over 3 Year	Total
	Ksh	Ksh	Ksh	Ksh
As at 30 June 2025				
Deposit and Retentions	41,297,706	22,378,340	44,273,559	107,949,605
Trade payables	615,472,659	116,594,485	150,504,334	882,571,678
Total	656,770,365	138,972,825	194,777,893	990,521,283

Financial Risk Management

iii) Market risk

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the manner in which it manages and measures the risk.

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Notes to the Financial Statements (Continued)

a) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

21. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2024/2025
	Ksh
Key Management Compensation	
Governor	11,774,000
Deputy Governor	8,062,904
County Secretary	3,321,220
CEC Members (7 Members)	38,357,110
Chief Officers (16 Officer)	51,129,817
Total to Key Management Compensation	112,645,051
Transfers to related parties	
Transfers to other County Government Entities (County Funds)	-
Transfers to Development Projects Grants (KUSP, KISIP, NAVCDP)	276,560,360
Transfers to non-reporting entities (Danida Grant)	12,741,000
Expenses paid on behalf of Kathwana Municipality	12,268,557
Expenses paid on behalf of Chuka Municipality	2,592,459
Total Transfers to related parties	304,162,376
Transfers from related parties	
Transfers from CRF	4,861,459,324
Total Transfers from related parties	4,861,459,324

Notes to The Financial Statements (Continued)

22. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

23. Ultimate and Holding Entity

The Entity ultimate parent is the Government of Tharaka Nithi

24. Currency

The financial statements are presented in Kenya Shilling (Ksh).

25. APPENDICES

I. PROGRESS ON FOLLOW UP ON PRIO YEAR AUDITOR'S RECOMMENDATION

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 2023/2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Misclassification of Expenditure	<p>The statement of receipts and payments reflects compensation of employee's amount of Ksh. 2,354,655,972 which includes basic salaries of permanent employees amount of Ksh. 1,618,127,909 as disclosed in Note 4 to the financial statements.</p> <p>However, the amount includes payments totaling to Ksh. 66,039,293 made on account of casual wages who are temporary employees posted to various departments in the county thereby overstating basic salaries for permanent employees by Ksh. 66,039,293 and understating basic salaries for temporary employees by the same amount and thereby distorting the balances reflected in the financial statements.</p> <p>In the circumstances, the accuracy and completeness of basic salaries of permanent employees amounting to Ksh. 1,618,127,909 could not be confirmed.</p>	<p>The Management confirms having paid wages to casual workers amounting to Ksh. 66,039,293 during the year under review.</p> <p>During the budget process, the amount was provided under basic salaries for permanent employees as the County had made proposal of absorbing the casuals into contract terms, however due to financial constraints only 142 were put into contracted terms leaving a balance of 97 to be engaged in the next financial year.</p> <p>The casual wage was therefore paid and charged under the permanent employee's basic salaries in tandem with approved budget.</p>	Not Resolved	30 th June 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2. Un-accounted for Contractors Retention Money	<p>As previously reported, the statement of assets and liabilities reflects account payables balance of Ksh. 81,154,193 which includes retention from contractor's balance of Ksh. 77,541,652 as disclosed in Note 12 to the financial statements. However, the Tharaka Nithi Deposits Bank account had a balance of Ksh. 806,975 resulting to unexplained variance of Ksh. 76,734,652.</p> <p>In the circumstances, the accuracy and completeness of the account payable balance of Ksh. 81,154,193 could not be confirmed.</p>	<p>The Management acknowledges reporting account payables (Retentions) amounting to Ksh. 77,541,652 as at 30th June 2024</p> <p>The reported deficit on amount held in Deposit Account vis a vis Account Payables with Cash Book balance of Ksh. 806,975 against retention withheld of Ksh. 77,541,652 resulting to deficit of Ksh. 76,734,652 is attributed to amount withheld from contractors and not yet transferred to Deposit Account. In addition, an amount of Ksh. 36,945,209 held in the Deposit Account was included on unspent funds returned to CRF on 29th July 2019. The amount is yet to be transferred back to deposit account.</p> <p>The County has proposed budgetary allocation through a supplementary appropriation in the current financial year to provide sufficient funds to honour account payables as and when they fall due upon successful completion of projects and expiry of retention period.</p>	Not Resolved	30 th June 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3. Variance in Acquisition of Assets	<p>In the statement of Receipts and Payments reflects acquisition of assets amount of Ksh. 719,632,632 as disclosed in Note 8 to the Financial Statement. However, Part VI of Note 16 to the Financial Statement – Summary of Non – Current Assets register discloses assets historical cost balance of Ksh. 5,457,360,368 which includes a balance of Ksh. 225,005,432 acquired during the year. This leads to variance of Ksh. 494,627,200 which has not been explained or reconciled. In addition, the assets historical cost balance of Ksh. 5,457,360,368 has not been supported by non-current assets registers for both assets acquired by County Government and those inherited from defunct local authorities.</p>	<p>The Management confirms reporting additional acquisition of assets during the year under review amounting to Ksh. 225,005,432 comprising of purchase of land at Ksh. 18,000,000, buildings 33,265,021, Purchase of Vehicle and transport equipment Ksh. 1,500,000 Office equipment and furniture Ksh. 19,194,543, ICT Equipment Ksh. 1,980,000, Specialised equipment Ksh. 2,100,000 and infrastructure and civil works Ksh. 148,965,877</p> <p>However, there are expenditure incurred under acquisition of assets classification in chart of account in the budget, but the Management considers the same not meeting all criterion of expenditure to be recognized as an assets and hence not included in the assets register; IPSAS 45 defines "An asset as a present economic resource controlled by the entity as a result of past events. An economic resource is a right that has the potential to produce economic benefits.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>1. Budget Control and Performance</p>	<p>The statement of comparison of budget and actual amounts: recurrent and development combined reflects final budget and actual on comparable basis of Ksh. 5,954,279,762 and Ksh. 4,688,222,963 respectively, resulting to budget underfunding of Ksh. 1,266,056,799 or 21% of the budget. Similarly, the County Executive spent Ksh. 4,596,640,671 against approved budget of Ksh. 5,954,279,762 resulting to an under expenditure of Ksh. 1,357,639,091 or 23% of the budget.</p> <p>The budget underfunding and under performance affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>The deficit on revenue collection is attributed to delayed disbursement of equitable share of revenue with amount of Ksh. 350,258,783 due in June 2024 released in August 2024.</p> <p>Further, several conditional grants budgeted for amounting to Ksh. 929,448,213 were not disbursed during the year. The cause for delayed or under disbursement of the grants was not disclosed to the management by responsible national government agencies.</p> <p>The own sources of revenue recorded deficit of Ksh, 1,825,222 with actual receipt of Ksh. 448,844,478 against budgeted amount of Ksh. 450,670,000</p> <p>The County has made tremendous effort to increase revenue collection and its projected to increase in the current financial year.</p> <p>In order to manage the cash flow challenges, the Management had to cut on non-essential expenditure by issuing austerity measures as well as</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		defer some projects, hence the reported under expenditure		
2. Pending Bills	<p>Note 16 to the financial statements on Other important disclosures reflect pending bills balance of Ksh. 842,939,684 out of which Ksh. 252,377,400 relates to the period between FY 2023/2024 to FY 2022/2023. However, the pending bills amount of Ksh. 842,939,684 does not include Ksh. 9,259,814 reflected in the financial statements for Nithi Water Services Company for the same period. In addition, the pending bills total amount of Ksh. 842,939,684 includes Ksh. 2,123,644 due to Lapfund, while the financial statement for Lapfund reflects an outstanding amount of Ksh. 2,128,327 leading to variance of Ksh. 4,683 which has not been explained or reconciled.</p> <p>Further, the Management did not explain why the bills were not settled during the year when they occurred or the failure to pay as first charge in the subsequent years. This is contrary to Regulations 41 (2) of the Public</p>	<p>The Management confirms reporting pending bills amounting to Ksh. 842,939,684 as at 30th June 2024 as per records in possession of the County as at the reporting date. We have however subsequently received invoices from Nithi Water Company Limited for water consumed during the year under review and updated the pending bills with amount of Ksh. 9,259,814. The amended list of pending bills amounting to Ksh. 852,199,498 as per the revised financial statement submitted for audit certification. Annex I</p> <p>With regard to Lapfund the amount reported was as per reconciliation exercise undertaken between the County and pension fund on 27th February 2024 as per attached report. The additional amount of Ksh. 4,683 relates to interest accrued on the debt for period of four months. The County had requested for the waiver of interest and penalties and hence, the Management retains the principal debt of Ksh. 2,123,644</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Finance Management (County Governments) Regulations, 2015 which states that the debt service shall be the first charge on the County Revenue Fund.</p> <p>Failure to settle the bills during the year they relate distorts the financial statements and adversely affect the budgetary provisions for the subsequent years as they form a first charge.</p>			
Unresolved Prior Year Audit Matters	<p>In the report of the previous year, several issues were raised. However, no report or recommendation from Management and oversight bodies were submitted for verification and clearance. In addition, the issues remain unresolved contrary to Section 149(2)(1) of the Public Finance Management Act, 2012 which require Accounting Officers to try and resolve any issues resulting from audit that remain outstanding</p>	<p>The Management acknowledges the prior year auditor general report that highlighted some non-compliances on several issues. The Management has acted upon the recommendation and implemented the suggested corrective actions which has significantly reduced the number of audit queries reported.</p> <p>Further, the Management confirm having submitted responses to auditor general report for previous years up to and including FY 2022/2023, and appeared before Tharaka Nithi County Assembly Public Accounts Committee to discuss the report with Senate, Public Accounts Committee (PAC)</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
1. Failure to Submit Financial Statement	The County Executive did not prepare and submit to the Auditor General, Financial Statements for Chuka Level 5 Hospital, Magutuni District Hospital and Marimanti Level 4 Hospital. In addition, financial statements for twenty-seven (27) Youth Polytechnics were also not submitted for audit. This is contrary to Section 47 (1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor –General within three months after the end of fiscal year to which the accounts relate.	The Management takes note of the audit findings on failure to submit the financial statements. We confirm that, the Financial statements for the three hospitals namely Chuka Level 5 Hospital, Magutuni District Hospital and Marimanti Level 4 Hospital have since been submitted with the Auditor General. With regard to youth polytechnic, the Management acknowledges the omission to prepare the financial statements and action will be taken immediately to have the statements done		
2. Delayed Upgrading of Kambandi – Cheera – Ruguti Road to Bitumen Standards	The Statements of Receipts and Payments reflects acquisition of Assets amount of Ksh. 719,632,632 which includes construction of roads amount of Ksh. 337,137,936 as disclosed in Note 8 to the financial statements. This further includes Ksh. 99,547,516 paid to contractor for	The Management confirms having procured contract for upgrading to bitumen standards of Kambandi – Cheera - Ruguti road at cost of Ksh. 356,261,151 in November 2018 with cumulative amount paid to date of Ksh. 262,698,327		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>upgrading of Kabandi – Cherera – Ruguti road to bitumen standards that was awarded on 21st November 2018 for contract period of 3 years and contract completion period of December 2022 but extended to 24th October 2024 as per the approval dated 24th April 2023. Records show total payment to date amount to Ksh. 262,698,327 representing 74% completion rate.</p> <p>Further, physical inspection done on 18th September 2024 revealed that the contractor was not on site. No correspondences were provided on measures being taken to complete the project,</p> <p>In in the circumstances, value for money in the Ksh. 262,698,327 so far paid towards the project could not be confirmed.</p>	<p>The proposed upgrading to bitumen standard roads is a multi-year projects considering the high project cost. The delayed completion has been occasioned by resource constraints. The County has allocated more funds in the current financial year to resume the works.</p>		
3. Delayed Upgrading of Karandini – Kithioroni Road to Bitumen Standards	<p>The Statements of Receipts and Payments reflects acquisition of Assets amount of Ksh. 719,632,632 which includes construction of roads amount of Ksh. 337,137,936 as disclosed in</p>	<p>The Management confirms having procured contract for upgrading to bitumen standards of Karandini - Kithioroni roads at cost of Ksh. 450,171,828 in December 2020 with</p>		

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	<p>Note 8 to the financial statements. This further includes Ksh. 90,383,198 paid to a contractor for a road works for upgrading of Karandini – Kithioroni road to bitumen standards that was awarded on 10th December 2020 for contract period of 3 years and contract completion period of 10th December 2023 but extended to 04th June 2025 as per the approval dated 04th December 2023. Records show total payment to date amount to Ksh. 313,761,015 representing 70% completion rate.</p> <p>Further, physical inspection done on 18th September 2024 revealed that the contractor was not on site. No correspondences were provided on measures being taken to complete the project,</p>	<p>cumulative amount paid to date of Ksh. 313,761,015</p> <p>The proposed upgrading to bitumen standard roads is a multi-year projects considering the high project cost. The delayed completion has been occasioned by resource constraints. The County has allocated more funds in the current financial year to resume the works.</p>		
<p>4. Abandoned Upgrading of Tunyai -Ntaara road to Bitumen Standards</p>	<p>The tender to upgrade Tunyai - Ntaara road to bitumen standards was awarded in November 2018 to a contractor at a contract sum of Ksh. 689,341,600. The contract period was three (3) years from 25th November 2018 to November 2022 and was to cover 20</p>	<p>The Management confirms having procured for upgrading to bitumen standards of Tunyai-Ntaara road at cost of Ksh. 689,341,600.</p> <p>The proposed upgrading to bitumen standard road is a multi-year project considering the high project cost. The delayed completion has been</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kilometres. However, the project is yet to be completed as at the time of audit on 17 September, 2024 with project having stalled after only upgrading 4km of the road. Further, the contractor had abandoned the site having been paid a total of Ksh. 117,999,162.</p> <p>In in the circumstances, value for money in the Ksh. 117,999,162 so far paid towards the project could not be confirmed.</p>	<p>occasioned by resource constraints. The County has allocated more funds in the current financial year to resume the works The County will be allocating more funds in the current year through a supplementary budget reallocation to enable resumption and completion of the project.</p>		
5. Delayed Construction of Ndagani Market	<p>The Statements of Receipts and Payments reflects acquisition of Assets amount of Ksh. 719,632,632 which includes infrastructure and civil works amount of Ksh. 148,965,877 as disclosed in Note 8 to the financial statements. This further includes Ksh. 14,535,270 paid to a contractor for construction of Ndagani Market. Review of the records show that the contract was for construction of Ngagani Market was awarded to a contractor and signed on 06th June 2023 at a cost of Ksh. 42,942,750 for a contract period of 10 months.</p>	<p>The Management confirms procuring contract for the construction of Ndagani Market at a cost of Ksh. 42,942,750 in June 2024.</p> <p>The contractor requested for extension of time which was granted for period of six (6) months to February 2025 as per the letter hereby submitted for audit review.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The order to commenced works was given immediately. A total of Ksh. 14,535,270 was paid towards the project during the year under review. Audit inspection carried out on 18th September 2024 on the above project revealed that the contractor was not on site, the ramp for scaling the heights from the ground floor to the first floor was exposed and could be vandalized and project had stalled.</p>			
<p>6. Non Compliance with One Third of Basic Salary Rule</p>	<p>Review of the June 2024 payroll revealed that fifty (50) employees received net salaries which were less than a third (1/3) of their basic salaries, contrary to Section 19(3) of the Employment Act, 2007 which provides that, ‘without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of sub section (1), may be made by an employer from the wages of his employee at any one time, shall not exceed two-thirds of such wages or such additional or other</p>	<p>The introduction and implementation of the Public Service Superannuation Scheme for the Civil Servants in January 2021 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 and in three phases i.e. 2% in the first year (ranging from 01/01/2021 to 31/12/2021), 5% in the second year (ranging from 01/01/2022 to 31/12/2022) and 7.5% in the third year (ranging from 01/01/2023 onwards) of the employee basic salary.</p>		

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	amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry'	<p>Additionally, all County Employees engaged on permanent terms have continually been enrolled with the County Pension Fund (CPF) and deductions effected so as to ensure they save for their pension.</p> <p>Moreover, the government introduced employee monthly contribution to housing levy at the rate of 1.5% of gross salary and NSSF contributions to all the employees.</p>		
7. Non-Compliance with the Law on Staff Ethnic Composition	Review of June 2024 payroll maintained by Management revealed that the County Executive had 2,666 employees as at 30 June, 2024. However, 1,829 members of staff of ethnic code 6 or 69% were from one dominant ethnic Community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which stipulates that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff, and that no public establishment shall have	<p>Tharaka Nithi County Executive has not recruited the said number of employees from one ethnic group. The ethnic group cited to have 1829 members comprises of four (4) sub tribes, three (3) of which are not recognized in the Kenyan ethnic groups.</p> <p>The correct breakdown of the said ethnic group which is not captured by the system as per the employees' data is as follows; Chuka – 653 (25%), Mwimbi – 555 (21%), Muthambi – 549 (21%) and Meru – 69 (3%).</p> <p>Capturing of the missing ethnic groups (Chuka, Mwimbi and</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	more than one third of its staff from the same ethnic community	Muthambi) requires interventions by the relevant players so as to portray the correct picture of the employees in Tharaka Nithi County Executive.		
8. Non-Compliance with the Fiscal Responsibility Principle on Wage Bill	The statement of Receipts and Payments for the year ended 30 June, 2024 reflects expenditure totalling to Ksh. 2,354,655,972 in respect of compensation of employees representing 50% of the total revenue received of Ksh. 4,686,978,781 during the year under review. This was contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County executive to set a wage limit which should not exceed 35% of the total revenue received.	The Management acknowledges that the County personnel expenditure for the year under review exceeded the 35% of total revenue received. This is attributed to huge wage bill of staff inherited from defunct local authorities and devolved functions, whose terms of employment is mainly permanent and pensionable. Further, following the directive by Head of Public Service vide circular ref; OP/CAB.1/8A dated 20 th November 2020 ordered the conversion of all Defined Benefits Schemes in the public sector to Defined Contributory Schemes, with employer matching the contribution at the rate of 15% of basic salaries thus resulting to higher wage bill. A matching employer NSSF contribution and NITA levy were also introduced. In addition, the National Government introduced a mandatory monthly employer and employee contribution of affordable housing levy each at the		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		rate of 1.5% of the employee's gross salary.		
9. Non-Compliance with Fiscal Responsibility Principle on Development Expenditure	The statement of Receipts and Payments reflects total expenditure of Ksh. 4,596,414,271 comprising recurrent and development expenditures of Ksh. 3,437,761,692 and Ksh. 1,158,652,579 respectively. The development expenditure accounted for 25% of the total expenditure which was below the 30% threshold stipulated by Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015.	The Management confirms reporting total expenditure on development amounting to Ksh. 1,158,652,579 against total expenditure of Ksh. 4,596,414,271 resulting to 25% level of performance. The low expenditure on Development was due to non disbursement of conditional grants which were the major budgetary allocation for development project. The following conditional grants were not disbursed or partly disbursed.		
10. Unsupported Statement of Performance against Predetermined Objectives	In addition, the Statement of Performance against predetermined County objectives report performance measurements which have not been supported. In the circumstances, it was not possible to confirm whether the approved budget was executed as planned and whether value for money was obtained from the total funding for the project during the year.	The Management wish to hereby issue clarification on the performance of predetermined objective statement which reports cumulative performance against the predetermined objective set out on five years' strategic plan as contained in the County Integrated Development Plan (CIDP) with current one covering the period years 2023 – 2028 The monitoring and evaluation is conducted mid-year and after the end of the term to assess the cumulative achievement of set targets. The		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		reported performance level relates to the past two years' performance and thus not just based on the current year under review budget.		
11. Irregular Payment to Council of Governors	The statement of Receipts and Payments for the year ended 30 th June 2024 reflects on use of goods and services expenditure of Kshs 920,451,767 as disclosed in Note 5 to the financial statements which includes expenditure on other operating expenses of Ksh. 92,160,333. Included in this amount is a payment of Ksh. 5,000,000 paid to the Council of Governors. However, Management did not provide an explanation for the payment to the Council which is an independent entity. The operational expenses for the structures and institutions established under Intergovernmental Relations Act, 2012 are however supposed to be provided from the annual estimates of the revenue and expenditure of The National Government. In the circumstances, the above payment	The Management confirms payment to Council of Governors amounting to Ksh. 5,000,000 during the financial year under review. The amount was payment towards the Council of Governors conducting of functions on behalf of the County Governments such as the devolution conference and legal cases instituted by Council. These are not ordinary Council operations and hence the Counties are obligated to contribute towards such activities.		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	was irregular and Management was in breach of law.			
12. Voided Transactions	<p>The statements of Receipts and Payments for the year ended reflects total payments of Ksh. 4,596,414,271. However, review of IFMIS records revealed that 615 payment transactions totaling Ksh. 293,323,824 were processed and voided or canceled during the year ended 30 June, 2024. These transactions were not supported by requests to void and documentary evidence to confirm that the Controller of Budget was informed of the voiding of the payments so as to make necessary adjustments.</p> <p>In the circumstances, the accuracy and propriety of voided payments amounting to Ksh. 293,323,824 could not be confirmed.</p>	<p>The Management confirms having voided transactions that for various reasons were not payable. Transactions may be voided due to the following reasons;</p> <ul style="list-style-type: none"> a) End of the year processes transactions that due to inadequacy of funds they could not be paid. b) Transactions that fails to transmit to Internet Banking due to system failures are voided and repaid c) KRA placing agency notices on County Central Bank Accounts and hence amount debited for from the account and hence transactions that may have been prepared pending payment is voided to avoid duplication. <p>Under the current reporting framework of Cash Basis, expenditure and revenue is recognised when there is actual movement of cash. It is on this basis that it is mandatory to void all transactions previously processed in the IFMIS but due to insufficiency</p>		

County Government of Tharaka Nithi
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		of funds they are not paid after the close of the year.		
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
Personal Emoluments Paid Outside IPPD Payroll System	Review of the Payroll System revealed that the County Executive runs two (2) payrolls namely the Integrated Payroll and Personnel Database (IPPD) and excel spreadsheets. The IPPD reflected a total of 2,666 employees while the manual payroll had one hundred and twelve (112) employees. As a result, one hundred and twelve (112) employees were paid a total of Ksh. 16,746,137.28 through the manual payroll. The use of the manual payroll requires manual input of data and calculation of deductions which is prone to error and manipulation.	The Management acknowledges having paid some staff through manual payroll during the year under review amounting to Ksh. 16,746,137 during the year under review. The county maintained a manual payroll for newly recruited employees and casual works. We have initiated measures to have all employees acquire or have their payroll numbers reactivated. The delay in the examinations, approvals and attachment of last pay certificates for new recruitments has resulted to salary payment manually.		



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 County Executive Committee Member – Finance and Economic Planning

Date: 22nd July 2025

County Government of Tharaka Nithi
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II. ANALYSIS OF TRANSFERS FROM THE COUNTY REVENUE FUND

Exchequer Releases	Q1	Q2	Q3	Q4	Account Receivables	Cumulative Amount Ksh
Recurrent Account	49,112,135	1,423,631,685	632,730,505	1,292,271,305		3,397,745,630
Development Account		310,535,058	111,011,469	430,583,789		852,130,316
Informal Settlement Improvement Programme				167,000,000		167,000,000
Kenya Urban Institutional Grant				32,309,300		32,309,300
Primary Health Care (Danida)				12,741,000		12,741,000
Financing Locally Led Climate Action	11,000,000				8,913,384	19,913,384
National Agriculture Value Chain Dev. Project				77,251,060		77,251,060
Road maintenance Fuel Levy					55,944,250	55,944,250
Total	60,112,135	1,734,166,743	743,741,974	2,012,156,454	64,857,634	4,615,034,940

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CONTRACTOR RETENTION

Contractor	Retention Date	30th June 2024	Additions During the Year	Payments During the Year	Balance as at 30th June 2025 Ksh
Comtrends Enterprises Limited	08-Oct-18	1,000,000.00			1,000,000.00
Darol Contractors Kenya Limited	08-Oct-18	15,769.20			15,769.20
Probase Kenya Limited	19-Dec-18	3,500,000.00			3,500,000.00
Betga Enterprises Limited	17-Jan-19	18,286.40			18,286.40
Blue Icon Solutions Limited	20-Mar-19	81,214.30			81,214.30
Darol Contractors Kenya Limited	20-Mar-19	605,080.90			605,080.90
Micva Contractors Limited	20-Mar-19	31,414.80			31,414.80
Kemuart Limited	17-May-19	6,695.05		6,695.05	0.00
Rafikihost Ltd	24-May-19	14,909.60			14,909.60
Wisdom Logistics Limited	27-Jun-19	137,159.00			137,159.00
Match Electricals Limited	08-Oct-19	99,600.00			99,600.00
Match Electricals Limited	08-Oct-19	246,900.00			246,900.00
Machant Construction Limited	25-Oct-19	108,479.10			108,479.10
Kemuart Limited	17-Jan-20	82,197.60		82,197.60	0.00
Comtrends Enterprises Limited	12-Mar-20	334,991.30			334,991.30
Hardi Enterprises Limited	21-Apr-20	440,000.05			440,000.05
Darol Contractors Kenya Limited	19-Jun-20	833,013.60			833,013.60
Waciama Company Limited	29-Jun-20	149,963.20			149,963.20
Waciama Company Limited	13-Oct-20	44,683.20			44,683.20
Waciama Company Limited	13-Oct-20	149,963.20			149,963.20
Waciama Company Limited	16-Oct-20	198,315.00			198,315.00
Melly And Lelly General Contractors Ltd	22-Oct-20	1,778,193.00			1,778,193.00
Pamed Contractors Limited	29-Oct-20	333,000.00			333,000.00
Justin Electrical Services Ltd	02-Nov-20	31,450.00			31,450.00
Chuka General Construction Company Limited	10-Nov-20	35,200.00			35,200.00
Fesi Investors Limited	11-Nov-20	276,107.20			276,107.20
Mopoa Contractors Limited	26-Nov-20	58,627.80			58,627.80
Axisco Engineering Company Limited	27-Nov-20	192,275.70			192,275.70
Policy Options Limited	27-Nov-20	34,200.00			34,200.00
Rezworld Services	08-Dec-20	99,384.50			99,384.50

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Contractor	Retention Date	30th June 2024	Additions During the Year	Payments During the Year	Balance as at 30th June 2025 Ksh
Kamasher Ventures Limited	24-Dec-20	100,000.80			100,000.80
Glovima Logistics Limited	31-Dec-20	240,352.00			240,352.00
Darol Contractors Kenya Limited	06-Jan-21	298,654.30			298,654.30
Tally International Consultancy	29-Jan-21	130,866.50			130,866.50
Waciama Company Limited	29-Jan-21	130,860.80			130,860.80
Dunways Construction Limited	11-Feb-21	216,881.30			216,881.30
Darol Contractors Kenya Limited	17-Feb-21	215,810.00			215,810.00
Dylene Enterprises	17-Feb-21	276,357.60			276,357.60
Orientalwise Autogarage Ltd	22-Feb-21	225,811.85			225,811.85
Dunways Construction Limited	23-Mar-21	703,221.60			703,221.60
Fairface Construction Company Limited	02-Jun-21	300,911.00			300,911.00
Jimro Enterprises Limited	04-Jun-21	559,502.55			559,502.55
Orientalwise Autogarage Ltd	04-Jun-21	495,178.00			495,178.00
Target General Merchants Ltd	04-Jun-21	623,012.80			623,012.80
Murimakah Construction	25-Jun-21	126,379.20			126,379.20
Rezworld Services	30-Jun-21	167,427.50		167,427.50	0.00
Nkuru Kenya Construction Co. Limited	14-Sep-21	239,602.50			239,602.50
Tucent Enterprises Limited	14-Sep-21	138,102.60			138,102.60
Dabbles Investment	04-Oct-21	265,843.00			265,843.00
Orientalwise Autogarage Ltd	04-Oct-21	404,550.00			404,550.00
Datanet Holding Company Limited	14-Oct-21	179,973.70			179,973.70
Dylene Enterprises	26-Oct-21	109,299.00			109,299.00
Summer Contractors And General Supplies Ltd	26-Oct-21	57,779.00		57,779.00	0.00
Summer Contractors And General Supplies Ltd	26-Oct-21	61,051.50		61,051.50	0.00
Summer Contractors And General Supplies Ltd	26-Oct-21	156,069.00			156,069.00
Nkongge Solution Limited	28-Oct-21	599,221.15			599,221.15
Melly And Lelly General Contractors Ltd	29-Oct-21	1,217,130.00			1,217,130.00
Kamunti General Suppliers Limited	09-Nov-21	155,802.00			155,802.00
Roman Green Co Limited	12-Nov-21	103,042.00			103,042.00
Tonilo Builders Ltd	12-Nov-21	199,752.50			199,752.50
Deira Engineering And Construction Limited	19-Nov-21	199,600.00			199,600.00
Orientalwise Autogarage Ltd	14-Dec-21	1,008,629.20			1,008,629.20

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Contractor	Retention Date	30th June 2024	Additions During the Year	Payments During the Year	Balance as at 30th June 2025 Ksh
Orientalwise Autogarage Ltd	14-Dec-21	990,439.80			990,439.80
Waciama Company Limited	17-Dec-21	247,425.00			247,425.00
Meckyni Contractors Limited	20-Dec-21	139,678.00		139,678.00	0.00
Glovima Logistics Limited	21-Dec-21	203,889.00			203,889.00
Rezworld Services	21-Dec-21	106,893.20			106,893.20
Waciama Company Limited	21-Dec-21	234,600.00			234,600.00
Crestea Limited	13-Jan-22	49,899.70			49,899.70
Cabera Solutions Limited	21-Feb-22	457,915.00			457,915.00
Green Palm Construction Company Limited	15-Mar-22	50,344.90			50,344.90
Visan Engineering And Construction Limited	18-Mar-22	202,640.00			202,640.00
Roman Green Co Limited	30-Mar-22	96,818.00			96,818.00
Volks Lift East Africa Limited	04-Apr-22	315,338.70			315,338.70
Capiton Construction Limited.	21-Apr-22	195,930.10		195,930.10	0.00
Capiton Construction Limited.	22-Apr-22	158,530.75		158,530.75	0.00
Orientalwise Autogarage Ltd	12-May-22	875,968.20			875,968.20
Orientalwise Autogarage Ltd	12-May-22	875,968.20			875,968.20
Orientalwise Autogarage Ltd	13-May-22	860,271.65			860,271.65
Orientalwise Autogarage Ltd	13-May-22	860,271.65			860,271.65
Orientalwise Autogarage Ltd	13-May-22	1,319,015.70			1,319,015.70
Volks Lift East Africa Limited	23-May-22	722,215.20			722,215.20
Mucore Enterprises Ltd	25-May-22	379,157.60			379,157.60
Catere Enterprises Limited	02-Jun-22	456,831.20			456,831.20
Orientalwise Autogarage Ltd	02-Jun-22	162,028.80			162,028.80
Orientalwise Autogarage Ltd	03-Jun-22	497,688.60			497,688.60
Orientalwise Autogarage Ltd	03-Jun-22	514,542.70			514,542.70
Genpely Contractors Limited	07-Jun-22	298,281.60			298,281.60
Summer Contractors And General Supplies Ltd	08-Jun-22	210,212.50		210,212.50	0.00
Janton Investments Limited	24-Jun-22	329,420.80			329,420.80
Orientalwise Autogarage Ltd	30-Jun-22	213,066.15			213,066.15
Murimakah Construction Limited	27-Sep-22	82,243.80			82,243.80
Starken Suppliers And Contractors Ltd	29-Sep-22	103,418.70		103,418.70	0.00
Luck And Jim Enterprises Limited	15-Nov-22	117,555.20			117,555.20

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Contractor	Retention Date	30th June 2024	Additions During the Year	Payments During the Year	Balance as at 30th June 2025 Ksh
Summer Contractors And General Supplies Ltd	15-Nov-22	210,212.50			210,212.50
Orientalwise Autogarage Ltd	07-Dec-22	601,740.00			601,740.00
Piny Agencies Limited	06-Jan-23	372,940.00			372,940.00
Melly And Lelly General Contractors Ltd	01-Feb-23	1,042,387.60			1,042,387.60
Orientalwise Autogarage Ltd	01-Feb-23	1,861,800.00		766,846.10	1,094,953.90
Melly And Lelly General Contractors Ltd	10-Mar-23	1,627,828.00			1,627,828.00
Orientalwise Autogarage Ltd	27-Mar-23	1,353,058.80			1,353,058.80
Orientalwise Autogarage Ltd	24-Apr-23	843,668.00			843,668.00
Murimakah Construction Limited	15-May-23	109,011.50		109,011.50	0.00
Starken Suppliers And Contractors Ltd	02-Jun-23	108,082.65		108,082.65	0.00
Westomaxx Investment Limited	02-Jun-23	255,773.00		255,773.00	0.00
Impell International Limited	08-Jun-23	490,030.40		490,030.40	0.00
Orientalwise Autogarage Ltd	08-Jun-23	594,210.00			594,210.00
Orientalwise Autogarage Ltd	08-Jun-23	853,586.00			853,586.00
Melly And Lelly General Contractors Ltd	15-Jun-23	872,262.00			872,262.00
Melly And Lelly General Contractors Ltd	15-Jun-23	884,065.00			884,065.00
Supp Merchants	20-Jun-23	147,483.00		147,483.00	0.00
Jaytton Enterprise Limited	21-Jun-23	208,452.80			208,452.80
Keywest Builders Limited	21-Jun-23	678,956.20			678,956.20
Palista Investment Limited	22-Jun-23	122,089.95			122,089.95
Chuka General Construction Company Limited	26-Jun-23	450,000.00			450,000.00
Hardi Enterprises Limited	27-Jun-23	281,144.10			281,144.10
Murimakah Construction Limited	27-Jun-23	92,157.50			92,157.50
Orientalwise Autogarage Ltd	27-Jun-23	1,886,097.25		1,886,097.25	0.00
Rezworld Services	27-Jun-23	100,517.90			100,517.90
Orientalwise Autogarage Ltd	16-Aug-23	1,078,568.00			1,078,568.00
Orientalwise Autogarage Ltd	16-Aug-23	1,322,997.30			1,322,997.30
Melly And Lelly General Contractors Ltd	18-Aug-23	2,459,520.00			2,459,520.00
Orientalwise Autogarage Ltd	30-Aug-23	873,207.40			873,207.40
Melly And Lelly General Contractors Ltd	31-Aug-23	459,128.00			459,128.00
Impell International Limited	01-Sep-23	477,244.40			477,244.40
Kemuart Limited	01-Sep-23	180,058.00		91,165.00	88,893.00

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Contractor	Retention Date	30th June 2024	Additions During the Year	Payments During the Year	Balance as at 30th June 2025 Ksh
Summer Contractors And General Supplies Ltd	01-Sep-23	238,458.30		238,458.30	0.00
Fepp General Contractors Limited	04-Sep-23	63,048.90			63,048.90
Impell International Limited	04-Sep-23	477,244.40		477,244.40	0.00
Rodam Construction And Design Company Ltd	04-Sep-23	320,879.20			320,879.20
Westomaxx Investment Limited	04-Sep-23	243,091.50		243,091.50	0.00
Genpely Contractors Limited	06-Sep-23	541,604.00			541,604.00
Oxygen Cags Limited	11-Sep-23	179,427.00			179,427.00
Kagaki Investments Ltd	21-Sep-23	494,707.50			494,707.50
Chuka General Construction Company Limited	02-Oct-23	283,212.00			283,212.00
Jaytton Enterprise Limited	02-Oct-23	305,080.00			305,080.00
Orientalwise Autogarage Ltd	02-Oct-23	1,299,664.00			1,299,664.00
Melly And Lelly General Contractors Ltd	03-Oct-23	1,406,368.00			1,406,368.00
Melly And Lelly General Contractors Ltd	03-Oct-23	1,671,648.00			1,671,648.00
Daily Investors Ltd	04-Oct-23	119,976.00			119,976.00
Malazi Kenya Limited	04-Oct-23	749,050.00		749,050.00	0.00
Kemuart Limited	23-Oct-23	76,880.15		76,880.15	0.00
Summer Contractors And General Supplies Ltd	23-Oct-23	101,674.00		101,674.00	0.00
Collyer International Limited	16-Nov-23	495,784.00		495,784.00	0.00
Malazi Kenya Limited	16-Nov-23	490,680.00		490,680.00	0.00
Maya Tara Limited	16-Nov-23	492,768.00		492,768.00	0.00
Collyer International Limited	22-Nov-23	200,007.20		200,007.20	0.00
Evload Contractors Limited	29-Nov-23	57,686.00		57,686.00	0.00
Fepp General Contractors Limited	29-Nov-23	66,555.00			66,555.00
Member - Interprice Limited	30-Nov-23	245,804.00			245,804.00
Kingjames Construction Company Limited	13-Dec-23	112,769.40			112,769.40
Westomaxx Investment Limited	13-Dec-23	490,825.00		490,825.00	0.00
Melly And Lelly General Contractors Ltd	19-Dec-23	1,325,160.00			1,325,160.00
Orientalwise Autogarage Ltd	19-Dec-23	871,554.40			871,554.40
Oxygen Cags Limited	21-Dec-23	112,421.00			112,421.00
Oxygen Cags Limited	21-Dec-23	234,746.00			234,746.00
Galiane Enterprises Limited	04-Jan-24	335,642.00		335,642.00	0.00
Melly and Lelly General Contractors Ltd	07-Feb-24	501,120.00			501,120.00

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Contractor	Retention Date	30th June 2024	Additions During the Year	Payments During the Year	Balance as at 30th June 2025 Ksh
Malazi Kenya Limited	09-Feb-24	510,148.00		510,148.00	0.00
Moon Agro Limited	16-Feb-24	250,125.00			250,125.00
Kimusta Construction And General Engineering Company Limited	22-Feb-24	394,539.20			394,539.20
Luxtone Interiors Limited	23-Feb-24	385,372.20			385,372.20
Romnet Limited	23-Feb-24	485,349.65		485,349.65	0.00
Melly And Lelly General Contractors Ltd	26-Feb-24	493,887.65			493,887.65
Melly And Lelly General Contractors Ltd	26-Feb-24	1,241,753.00			1,241,753.00
Oloosuyian Farm Limited	26-Feb-24	498,858.00		498,858.00	0.00
Starken Suppliers And Contractors Ltd	26-Feb-24	170,165.00		170,165.00	0.00
Summer Contractors And General Supplies Ltd	26-Feb-24	499,554.00		499,554.00	0.00
Orientalwise Autogarage Ltd	13-Mar-24	369,982.00			369,982.00
Pamed Contractors Limited	14-Mar-24	470,000.00			470,000.00
Pajanka Supplies	03-Apr-24	117,832.40			117,832.40
Musecol Enterprises Limited	08-Apr-24	122,618.50			122,618.50
Supp Merchants	25-Apr-24	105,817.00		105,817.00	0.00
Kenric Investment Limited	25-Jun-24	429,967.00			429,967.00
Royal Assets Limited	26-Jun-24	319,622.00			319,622.00
Galiane Enterprises Limited	29-Aug-24		252,598.00	252,598.00	0.00
Konja Construction Limited	29-Aug-24		243,446.00	243,446.00	0.00
Magla Engineering Limited	29-Aug-24		253,593.40		253,593.40
Jodoka Limited	30-Aug-24		373,109.60		373,109.60
Capital Base Limited	03-Sep-24		355,215.00	355,215.00	0.00
Mucore Enterprises Ltd	03-Sep-24		489,149.30		489,149.30
Venture Water Technology Limited	03-Sep-24		433,563.10	433,563.10	0.00
Amg Sagirin Limited	11-Sep-24		718,100.00		718,100.00
Benma Technical Services Limited	25-Sep-24		522,028.00		522,028.00
Orientalwise Autogarage Ltd	30-Sep-24		1,889,640.00		1,889,640.00
Orientalwise Autogarage Ltd	30-Sep-24		1,665,145.20		1,665,145.20
Malazi Kenya Limited	03-Oct-24		576,512.00	576,512.00	0.00
Kerri Works Limited	16-Oct-24		490,709.00		490,709.00
Kenli Contractors Limited	22-Oct-24		250,678.40	250,678.40	0.00

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Contractor	Retention Date	30th June 2024	Additions During the Year	Payments During the Year	Balance as at 30th June 2025 Ksh
Amg Sagirin Limited	23-Oct-24		737,269.60		737,269.60
Benma Technical Services Limited	23-Oct-24		720,378.00		720,378.00
Darol Contractors Kenya Limited	23-Oct-24		1,218,800.40		1,218,800.40
Baical Building Constructions Ltd	30-Oct-24		44,840.00		44,840.00
Malazi Kenya Limited	30-Oct-24		596,125.00	239,433.00	356,692.00
Supp Merchants	31-Oct-24		244,015.50		244,015.50
Supp Merchants	31-Oct-24		403,934.00		403,934.00
Collyer International Limited	12-Nov-24		496,944.00		496,944.00
Royal Assets Limited	12-Nov-24		496,480.00		496,480.00
Orientalwise Autogarage Ltd	14-Nov-24		1,799,020.80		1,799,020.80
Orientalwise Autogarage Ltd	14-Nov-24		1,800,060.10		1,800,060.10
Infinite Construction And Engineering Co. Ltd	19-Nov-24		495,774.70	495,774.70	0.00
Impell International Limited	22-Nov-24		498,162.00		498,162.00
Infinite Construction And Engineering Co. Ltd	22-Nov-24		498,175.25	498,175.25	0.00
Magla Engineering Limited	22-Nov-24		480,179.80	480,179.80	0.00
Malazi Kenya Limited	22-Nov-24		495,088.00		495,088.00
Melly And Lelly General Contractors Ltd	22-Nov-24		1,125,200.00		1,125,200.00
Melly And Lelly General Contractors Ltd	22-Nov-24		1,110,874.00		1,110,874.00
Mini Max Pursuits Company Limited	22-Nov-24		486,341.60	486,341.60	0.00
Mucore Enterprises Ltd	22-Nov-24		201,260.00		201,260.00
Orientalwise Autogarage Ltd	22-Nov-24		1,543,386.95		1,543,386.95
Petramore Consultants Limited	22-Nov-24		1,028,436.05		1,028,436.05
Royal Assets Limited	22-Nov-24		497,361.60		497,361.60
Shoneva Company Limited	22-Nov-24		483,897.10	483,897.10	0.00
Yvescom System Limited	27-Nov-24		37,432.90		37,432.90
Fifi Solutions Limited	21-Jan-25		540,850.00		540,850.00
Kenric Investment Limited	05-Feb-25		601,750.00		601,750.00
Lawmar Construction Company Limited	05-Feb-25		369,205.20		369,205.20
Mucore Enterprise Limited	06-Feb-25		1,377,112.40		1,377,112.40
Mucore Enterprise Limited	06-Feb-25		276,555.90		276,555.90
Amg Sagirin Limited	18-Feb-25		822,410.00		822,410.00
Diamond Spear And General Supplies	18-Feb-25		290,079.70		290,079.70

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Contractor	Retention Date	30th June 2024	Additions During the Year	Payments During the Year	Balance as at 30th June 2025 Ksh
Gogeter Construction Company Limited	18-Feb-25		499,700.00	499,700.00	0.00
Justin Electrical Services Ltd	18-Feb-25		268,533.00		268,533.00
Malazi Kenya Limited	19-Feb-25		414,523.50		414,523.50
Melly And Lelly General Contractors Ltd	27-Feb-25		835,687.20		835,687.20
Oxygen Cags Limited	09-Apr-25		271,581.00		271,581.00
Kagaki Investments Ltd	17-Apr-25		213,614.00		213,614.00
Mucore Enterprises Ltd	17-Apr-25		510,423.20		510,423.20
Mucore Enterprises Ltd	17-Apr-25		513,184.00		513,184.00
Romnet Limited	17-Apr-25		460,264.80	460,264.80	0.00
County Builders Limited	24-Apr-25		2,336,495.20		2,336,495.20
County Builders Limited	24-Apr-25		2,431,128.00		2,431,128.00
Cylomax General Limited	24-Apr-25		187,119.80		187,119.80
Ermson Company Ltd	24-Apr-25		499,085.35	499,085.35	0.00
Fredkim Agencies Ltd	24-Apr-25		199,628.00		199,628.00
Malazi Kenya Limited	24-Apr-25		1,020,108.00	1,020,108.00	0.00
Malazi Kenya Limited	24-Apr-25		812,945.00		812,945.00
Romnet Limited	24-Apr-25		480,249.25	480,249.00	0.25
Wavelex General Limited	24-Apr-25		49,905.00		49,905.00
Junesco General Contractors Limited	24-Apr-25		499,017.70		499,017.70
Dekap Limited	28-Apr-25		93,440.00		93,440.00
Mucore Enterprise Limited	28-Apr-25		585,552.50		585,552.50
Orientalwise Autogarage Ltd	21-May-25		900,920.95		900,920.95
Collyer International Limited	18-Jun-25		406,808.00		406,808.00
Cylomax General Limited	22-Jun-25		216,731.00		216,731.00
Mucore Enterprises Ltd	22-Jun-25		1,415,541.60		1,415,541.60
Collyer International Limited	24-Jun-25		349,650.00		349,650.00
Mucore Enterprise Limited	25-Jun-25		630,311.20		630,311.20
Mucore Enterprises Ltd	25-Jun-25		530,220.90		530,220.90
Kenli Contractors Limited	26-Jun-25		203,453.00		203,453.00
Mucore Enterprises Ltd	26-Jun-25		886,218.00		886,218.00
		77,541,651.85	49,052,926.70	19,512,312.90	107,082,265.65

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III. TRADE ACCOUNT PAYABLES

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Balance as at 30th June 2024 Ksh.	Addition During the Year Ksh	Payment During the Year Ksh	Balance as at 30 June 2025 Ksh
1	Sophkia Enterprises	2009123	14/03/2014	7	20-Mar-14	123,200			123,200
2	Morven Kestar	2303021	09-Mar-14	6668	26-Sep-14	307,750			307,750
3	Sophkia Enterprises	2303093	15/10/2014	8	17-Oct-14	157,500			157,500
4	Sophkia Enterprises	2023829	11-Jun-14	9	19-Nov-14	192,500			192,500
5	Total Hospital Solution Ltd	2342082	02-Mar-15	SNV00001242	09-Feb-15	317,100			317,100
6	Total Hospital Solution Ltd	2342081	02-Mar-15	SNV00001243	09-Feb-15	712,250			712,250
7	Total Hospital Solution Ltd	2342014	16/12/2014	SNV00001241	09-Feb-15	2,364,000			2,364,000
8	Total Hospital Solution Ltd	2342018	16/12/14	SNV00001237	12-Feb-15	28,750			28,750
9	Total Hospital Solution Ltd	2342016	16/12/2014	SNV00004239	12-Feb-15	840,000			840,000
10	Walker Automec	915902	06-May-14	1307	23-Feb-15	107,000			107,000
11	Sophkia Enterprises	2361203	28/05/2015	7	06-Mar-15	137,800			137,800
12	Offix solutions	2361401	23-Feb-15	154/55	12-Mar-15	1,265,430			1,265,430
13	Thoma Bookshop	1063794	26-Jun-15	833	09-Apr-15	248,832			248,832
14	Tangerine Auto Hardware	2409442	27/05/2015	651&652	29-May-15	999,780			999,780
15	Dynamites Enterprises	2281178	04-Jun-15	41	11-Jun-15	101,500			101,500
16	Imenti Auto Garage	0986774/15	16-Jun-15	1589/2050	16-Jun-15	525,638			525,638
17	Mutindwa Enterprises	986910	03-Sep-15	7	03-Sep-15	14,449			14,449

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18	Tims Auto Care Garage	1063704	26-May-15	232	06-Sep-15	487,000			487,000
19	Jalbs Kenya Ltd	1607567	15-Sep-15	58	18-Sep-15	175,000			175,000
20	Nyati Enterprises Ltd	316	27-Oct-15	1	10-Nov-15	817,705			817,705
21	Nyaribo General Contractors & Supplies	2409184	11-Dec-15	219	15-Dec-15	29,900		29,900	0
22	Weaver Bird Garment Manufacturers Ltd	2409399	16-Nov-15	4645	19-Dec-15	500,000			500,000
23	Kenmur Agencies	TNCG/QT/0021/15-16	22-Dec-15	903	29-Dec-15	169,125			169,125
24	Travotech Agencies	3251127	14/10/2015	158319-69	09-Jan-16	883,800			883,800
25	Matroj Enterprises	2215412	18-Dec-15	11	11-Jan-16	200,000			200,000
26	Close Beams Construction	Contract agreement	05-Jul-13	N/A	03-Feb-16	340,672			340,672
27	CMC Motors Group	2215431	10-Feb-16	MRU+SINV-000282	18-Feb-16	11,000			11,000
28	Kabco contractors limited	986763	22/05/2015		05-Mar-16	737,760			737,760
29	Kathwana Energies Filling Station	2761868	09-Mar-16	0032	09-Mar-16	100,000			100,000
30	Total Hospital Solution Ltd	2361264	11-Mar-15	SNV00001544	22-Mar-16	1,328,250			1,328,250
31	Total Hospital Solution Ltd	2361265	11-Mar-15	SNV00001545	22-Mar-16	1,533,600			1,533,600
32	Jasho Prime Supermarket	1063890	04-May-16	9955	15-Apr-16	40,000			40,000
33	Belan Enterprises	272	20-May-16	23	26-May-16	37,590			37,590
34	Kimwere Investments	1290223	15-Nov-16	495&496	13-Jun-16	430,020			430,020

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35	Tangerine Auto Hardware	1063784	29/05/2015	479	15-Jun-16	5,206,020			5,206,020
36	D Muriuki Investment	2342316	03-Jun-16	006/007	16-Jun-16	1,456,000			1,456,000
37	Belan Enterprises	273	16-Jun-16	36	20-Jun-16	59,150			59,150
38	Kathamba Investment Limited	2281337	06-Oct-16	6	22-Jun-16	550,000			550,000
39	Kathamba Investment Limited	2342397/9 8	20-Jan-16	26	23-Jun-16	659,970			659,970
40	Makinya Autospares	2303183	20-Jun-16	146	24-Jun-16	60,000		60,000	0
41	Supp Merchants Limited	2761855 2761856 2761857	15/092016	13,14	15-Sep-16	5,052,950			5,052,950
42	Supp Merchants Limited	TNC/MKT/ 19B/2015- 2016	21-Apr-16	23	29-Sep-16	440,693			440,693
43	Supp Merchants Limited	TNCG/MKT / GHNG/01/ 2015-2016	21-Apr-16	25	30-Sep-16	537,537			537,537
44	Kathwana Energies Filling Station	2215270	16-Sep-16	31	10-Oct-16	200,000			200,000
45	Palista Investment Limited	1290242	23-Nov-16		23-Nov-16	2,994,300			2,994,300
46	Tangerine Auto Hardware	986963	25-Aug-16	473	24-Nov-16	2,500,000			2,500,000
47	Jasho Prime Supermarket	2215973	03-Mar-16	672	03-Dec-16	142,500			142,500
48	Kathamba Investment Limited	112	17-Oct-16		04-Jan-17	256,000			256,000

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49	Supp Merchants Limited	TNCG/ SHD/001/ 2015-2016	05-Sep-16	24	03-Feb-17	1,745,336			1,745,336
50	Zacka Construction And Suppliers	380	17-Jan-17	5	15-Feb-17	110,000			110,000
51	Above And Beyond Expectations Co. Ltd	347	21-Mar-17	105	27-Mar-17	410,000			410,000
52	Tims Auto Care Garage	352	13-Mar-17	1174	05-Apr-17	139,000			139,000
53	Kathwana Energies Filling Station	290	25-Apr-17	54	25-Apr-17	200,000			200,000
54	Gobrijo Construction Company Ltd	Contract	26-Sep-16	111	01-May-17	6,245,092			6,245,092
55	Makinya Autospares	255	11-Jul-16	170	16-May-17	59,700			59,700
56	Makinya Autospares	255	11-Jul-16	170	16-May-17	230,000			230,000
57	Travotech Agencies	2815404/0 5	27-Apr-17	158366/67/85	24-May-17	175,166			175,166
58	Ikabua Co. Ltd	389	10-May-17	13	29-May-17	3,929,152			3,929,152
59	Lawmar Construction Co Ltd	396	18/05/2017	212	30-May-17	3,692,052		3,692,052	0
60	Kemrah Enterprises	305	15-Feb-17	16	03-Jun-17	475,000			475,000
61	Zacons Builders	TNCG/22/R DS / 2016- 2017	03-Apr-17		16-Jun-17	5,830,800			5,830,800
62	Predokas Enterprises	249		13	20-Jun-17	1,438,632			1,438,632
63	Thoma Bookshop	011/012	11-Apr-17	1246	14-Jul-17	998,100		998,100	0

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64	Kagaki Investments Limited	128	27-Oct-17	3	06-Nov-17	504,194			504,194
65	Ekiruun Enterprises	9375729	06-Feb-18	001	05-Feb-18	40,000			40,000
66	Nechal enterprises	3054913	28-Mar-18	235	09-Apr-18	35,000		35,000	0
67	Darom Limited	3115120	22-May-18	7	28-May-18	159,384			159,384
68	Nareda Delopment Company	TNC/ TNR/42/ 2017-18	12-Feb-17	033	29-May-18	650,760			650,760
69	Darom Limited		09-Jan-18		17-Jun-18	55,448			55,448
70	Travotech Agencies	2761734- 47	06-Jun-18	159928/43/44	24-Sep-18	522,620		522,620	0
71	APA Insurance Ltd	16256701	11-Feb-18	APA/EMB/ TNC/ 003/2018	02-Nov-18	2,950,113			2,950,113
72	Supp Merchants Limited	TNCG/ BDG/MKT/ 01/16-17	21-Nov-16	26	21-Dec-18	519,958			519,958
73	Supp Merchants Limited	LSO-101	29/06/2017	27	18-Jan-19	4,132,500			4,132,500
74	Enock Munene General Suppliers				31-Jan-19	88,000			88,000
75	Darom Limited			1	26-Feb-19	452,980			452,980
76	Darom Limited	3251450	03-Feb-19	2	15-Mar-19	397,880			397,880

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77	Lemosy limited	TNCG/QT/753875/2019-2020	11-May-19	251	15-Mar-19	227,700			227,700
78	Lemosy limited	TNCG/QT/753876/2019-2020	11-May-19	252	15-Mar-19	227,700			227,700
79	Kenya Literature Bureau	3251479--481	24/1/2019	0254609-610	26-Mar-19	4,532,068	4,532,068		0
80	Muhoti Suppliers	3115131	17/04/2019	3	17-Apr-19	105,900			105,900
81	Mopoa Contractors Limited				24-Apr-19	3,220,000			3,220,000
82	Kathwana Energies Filling Station	2409129	07-Jun-16	19	09-Jun-19	300,000			300,000
83	Namlink Company	1625141	30/05/2019	058	19-Jun-19	498,593			498,593
84	D. Wanduh Logistics and Supplies LTD	3251425	22-May-19	72	24-Jun-19	174,960			174,960
85	Holman Brothers E.A ltd	1665624		IN112829	16-Aug-19	1,284,526			1,284,526
86	Avic Shantui Construction Machinery East Africa Company Ltd	LPO-3377796	26/09/2019	ASCM2019026	10-Sep-19	11,888,750			11,888,750
87	Murimi Murango & Associates			MM&A	18-Nov-19	6,073,125			6,073,125
88	Murango Mwenda & Co. Advocates			CMKM/T/23/2015	16-Dec-19	10,496,383	3,500,000		6,996,383
89	D Wanduh Logistics and Suppliers	3115014	10-Feb-20	40	14-Feb-20	398,000			398,000
90	Datanet Holding Company Limited	TNCG/13/2019-2020	11-Nov-19	4	25-Mar-20	1,799,737			1,799,737

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91	Bundi Traders	3115006	24-Mar-20	1	03-Apr-20	480,000			480,000
92	Winkpine Enterprises	309	02-Jun-20	8	19-Jun-20	71,500			71,500
93	Ndungleeh General Printers and Supplies	3115013	02-Mar-20	026	02-Jul-20	249,000		249,000	0
94	Colesion Solutions Ltd	588	28-Jul-20	057/058	29-Jul-20	432,070			432,070
95	Yvescom			102	26-Aug-20	374,329		374,329	0
96	Marimanti Homelodge Resort	35	08-Dec-20	438	10-Dec-20	65,900			65,900
97	Marimanti Homelodge Resort	36	27-Nov-20	432	10-Dec-20	128,528		128,528	0
98	Nyamu Nyaga & Co. Advocates			NN/MRU/GEN/1 9	15-Jan-21	5,382,400			5,382,400
99	Cut Above Enterprise	542	21-Dec-20	3	21-Jan-21	320,000			320,000
100	Baselink Group Limited	456	04-Feb-21	311	04-Feb-21	115,000			115,000
101	Kenstar Electrical & Hardware	93	07-Feb-21		12-Feb-21	1,593,440			1,593,440
102	Nechal Enterprise	3538405	10-Feb-21	1305-1306	15-Feb-21	258,536			258,536
103	Nechal Enterprise	3538406	10-Feb-21	1308	15-Feb-21	793,200			793,200
104	Tredds Resorts	71	21/2/2021	TNC50/2021	21-Feb-21	205,320			205,320
105	Baselink Group Limited	383	02-Mar-21	361	03-Mar-21	231,397		231,397	0
106	Baselink Group Limited	390	15/02/2021	363	03-Mar-21	256,137			256,137
107	Baselink Group Limited	392	15/02/2021	358	03-Mar-21	502,254		502,254	0

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108	Baselink Group Limited	391	15/02/2021	364	03-Mar-21	701,870			701,870
109	Baselink Group Limited	446	24/03/2021	325	24-Mar-21	374,423			374,423
110	Baselink Group Limited	317	12-Sep-20	306	25-Mar-21	746,734			746,734
111	D Wanduh Logistics And Suppliers	41	10-Mar-21	80	29-Mar-21	1,615,000			1,615,000
112	Karocho Enterprises	42	15-Mar-21	141, 144	09-Apr-21	1,069,200			1,069,200
113	Baselink Group Limited		15/4/2021	390	15-Apr-21	99,760			99,760
114	Baselink Group Limited	477	19/05/2021	382	19-May-21	222,879			222,879
115	Baselink Group Limited	478	19/05/2021	381	19-May-21	416,981			416,981
116	Baselink Group Limited	476	21/05/2021	378	21-May-21	700,781		700,781	0
117	Warrior Construction Ltd	48	15-Feb-21	TNCG/ 149/2018 -19	28-May-21	1,774,839			1,774,839
118	Baselink Group Limited	489	28/05/2021	372	28-May-21	147,413			147,413
119	Baselink Group Limited	492	28/05/2021	373	28-May-21	239,508			239,508
120	Baselink Group Limited	437	28/05/2021	370	28-May-21	256,531			256,531
121	Baselink Group Limited	494	28/05/2021	376	28-May-21	432,000			432,000
122	Aligen Enterprises Ltd	39	22-Feb-21	B0001	02-Jun-21	951,000		951,000	0
123	Baselink Group Limited	483	21/05/2021	383	10-Jun-21	84,000		84,000	0

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Balance as at 30th June 2024 Ksh.	Addition During the Year Ksh	Payment During the Year Ksh	Balance as at 30 June 2025 Ksh
124	Baselink Group Limited	484	21/05/2021	386	10-Jun-21	84,000			84,000
125	Baselink Group Limited	482	21/05/2021	384	10-Jun-21	190,200			190,200
126	Baselink Group Limited	479	19/05/2021	389	10-Jun-21	200,000			200,000
127	Baselink Group Limited	485	21/05/2021	387	10-Jun-21	210,500			210,500
128	Baselink Group Limited	495	28/05/2021	391	10-Jun-21	370,452			370,452
129	Baselink Group Limited	486	21/05/2021	388	10-Jun-21	955,268			955,268
130	Baselink Group Limited	481	21-May-21	385	10-Jun-21	198,000			198,000
131	Shefri Investments	3538401	05-Jul-21	003-004	09-Jul-21	2,949,600			2,949,600
132	Alphasam Limited	TNCG/09/2019-2020	07-Jan-21	118	27-Jul-21	782,070			782,070
133	Joymaxx Enterprises	3538475	30-Jun-21	1020	27-Jul-21	1,274,400			1,274,400
134	Lukim Suppliers	839	23-Aug-21	10,11,14	27-Aug-21	1,337,880			1,337,880
135	Cut Above Enterprise	624	23-Mar-21	34	14-Sep-21	872,400		872,400	0
136	Kalro Ida Seed Production		20-Sep-21	16243	27-Sep-21	13,250,000		13,250,000	0
137	Nechal Enterprise	538	10-Jan-21	1460-1466	27-Sep-21	590,850			590,850
138	M'cleon Medical Ltd	713	21-Sep-21	4	29-Sep-21	1,131,375			1,131,375
139	Hanselkay Enterprises Ltd	756	08-Oct-21	2101	15-Oct-21	1,300,000		1,300,000	0

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Balance as at 30th June 2024 Ksh.	Addition During the Year Ksh	Payment During the Year Ksh	Balance as at 30 June 2025 Ksh
140	Hanselkay Enterprises Ltd	755	13-Oct-21	2098	15-Oct-21	1,979,800			1,979,800
141	SM Alphabeta Technologies Ltd	754	13-Oct-21	322	21-Oct-21	1,806,890			1,806,890
142	Gikingo Civil Engineering Contractors Ltd	909491	14-Oct-15	25	01-Nov-21	852,369		852,369	0
143	Gelly Enterprises	801	18-Nov-21	306/314/316	22-Nov-21	1,830,015			1,830,015
144	Kaglim Suppliers	891	24-Nov-21	1	30-Nov-21	223,430		223,430	0
145	Tredds Gardens	87	20-Jan-22	1346	20-Jan-22	7,080			7,080
146	Keyholders Enterprises	112	17-Nov-22	10	22-Jan-22	401,000		401,000	0
147	Tims Auto Care Garage	634	25-Jan-22	1289	30-Jan-22	27,000			27,000
148	Tims Auto Care Garage	632	25-Jan-22	45	30-Jan-22	36,500			36,500
149	Tims Auto Care Garage	633	25-Jan-22	50	30-Jan-22	63,200			63,200
150	Tims Auto Care Garage	631	25-Jan-22	51	30-Jan-22	78,000			78,000
151	Blue Icon Solutions Limited	865	17-Jan-22	030-031	10-Feb-22	501,000			501,000
152	Fortec Medix Supplies Ltd	Contract	09-Dec-21	INV3391	18-Feb-22	1,722,600		1,722,600	0
153	Hitec Autogarage	668	11-Mar-22		11-Mar-22	15,490			15,490

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Balance as at 30th June 2024 Ksh.	Addition During the Year Ksh	Payment During the Year Ksh	Balance as at 30 June 2025 Ksh
154	Hitec Autogarage	664	11-Mar-22		11-Mar-22	29,800			29,800
155	Hitec Autogarage	665	11-Mar-22		11-Mar-22	42,950			42,950
156	Hitec Autogarage	669	11-Mar-22		11-Mar-22	58,420			58,420
157	Hitec Autogarage	663	11-Mar-22		11-Mar-22	60,200			60,200
158	Hitec Autogarage	662	11-Mar-22		11-Mar-22	89,080			89,080
159	Permurit Automobile Repairs	21987	31-Mar-22	98	31-Mar-22	58,000			58,000
160	Permurit Automobile Repairs	1567	31-Mar-22	97	31-Mar-22	83,000			83,000
161	Permurit Automobile Repairs	1566	31-Mar-22	96	31-Mar-22	112,500			112,500
162	Permurit Automobile Repairs	1565	31-Mar-22	95	31-Mar-22	115,500			115,500
163	Permurit Automobile Repairs	1564	31-Mar-22	94	31-Mar-22	141,000			141,000
164	Njumati Enterprises	891	01-Apr-22	3	04-Apr-22	1,890,900			1,890,900
165	Permurit Automobile Repairs	21900	31-Mar-22	353	04-Apr-22	28,000		28,000	0
166	Ciami General Supplies Limited	908	16-Mar-22	033-034	22-Apr-22	1,393,890			1,393,890
167	Muthomi Gitari & Co. Advocates	469	05-Jun-25	CHK/CS/003/20 22	19-May-22	3,065,300			3,065,300
168	Valelink Dealers	133	20-May-22	27	20-May-22	114,956			114,956

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169	Bondie E.A Enterprises	977	31-May-22	977	02-Jun-22	2,120,400		2,120,400	0
170	Ngitegi Enterprises	982	31-May-22	5	13-Jun-22	799,000			799,000
171	Joymacx Enterprises	1015	17-Jun-22	1015	22-Jun-22	2,106,000			2,106,000
172	Moinno Enterprises	1014	17-Jun-22	1014	22-Jun-22	2,359,000			2,359,000
173	Justin Electrical Services Ltd	996	09-Jul-22	333	22-Jun-22	251,150		251,150	0
174	Tabaka Supplies	1018	17-Jun-22	1018	22-Jun-22	2,375,850			2,375,850
175	Fortec Medix Supplies Ltd	Contract	09-Dec-21	INV3402	28-Jun-22	494,387			494,387
176	Makinya Auto Garage		07-Jul-22	585	07-Jul-22	14,700		14,700	0
177	Hiram General Supplies	3538424	23-Jul-22	16	27-Jul-22	320,000		320,000	0
178	Sengo Orace Ventures Limited	1116	27-Jun-22	52	29-Jul-22	286,440		286,440	0
179	Bondie E.A Enterprises	3538430	02-Aug-22	1705	04-Aug-22	1,896,800			1,896,800
180	Ciami General Supplies Limited	3538427	29-Jul-22	45	10-Aug-22	177,665		177,665	0
181	Flexnet Networks	506	10-Aug-22	1096	10-Aug-22	730,800			730,800
182	Makinya Auto Garage		23-Aug-22	551	23-Aug-22	32,600		32,600	0

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183	Makinya Auto Garage		21-Sep-22	579	21-Sep-22	47,400		47,400	0
184	Makinya Auto Garage		21-Sep-22	481	21-Sep-22	310,900		310,900	0
185	Makinya Auto Garage		28-Sep-22	554	28-Sep-22	100,800			100,800
186	Makinya Auto Garage		05-Oct-22	189	05-Oct-22	48,800		48,800	0
187	Super Systems Security Co. Limited	contract	03-Mar-20	894	07-Oct-22	1,760,000		1,760,000	0
188	Stecyle Enterprises	1069	23-Sep-22	002-003	12-Oct-22	735,000		735,000	0
189	Nechal Enterprise	1074	11-Oct-22	414/483/538	14-Oct-22	792,750		792,750	0
190	Mpofu Traders Limited	1140	13-Oct-22	88-89	17-Oct-22	210,500		210,500	0
191	Makinya Auto Garage		20-Oct-22	553	20-Oct-22	102,900		102,900	0
192	Mukarimu Company Limited	1094	11-Oct-22	158-167	21-Oct-22	1,961,355			1,961,355
193	Jodatrack Company Limited			2	28-Oct-22	92,319			92,319
194	Stecyle Enterprises	1070	23-Sep-22	004-005	07-Nov-22	1,573,900		1,573,900	0
195	Blue Icon Solutions Limited	1155	21-Oct-22	81,90,92,93	08-Nov-22	2,171,550			2,171,550
196	Makinya Auto Garage		08-Nov-22	583	08-Nov-22	50,900		50,900	0

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197	Makinya Auto Garage		18-Nov-22	565	18-Nov-22	135,500		135,500	0
198	Makinya Auto Garage		24-Nov-22	557	24-Nov-22	42,900		42,900	0
199	Makinya Auto Garage		14-Dec-22	590	14-Dec-22	39,300			39,300
200	Makinya Auto Garage		14-Dec-22	584	14-Dec-22	27,800		27,800	0
201	Blue Icon Solutions Limited	1154	21-Oct-22	22	16-Dec-22	660,000		660,000	0
202	Kagwachi Gen Suppliers	1140	27-Oct-23	3	21-Dec-22	679,500			679,500
203	Makinya Auto Garage		23-Dec-22	568	23-Dec-22	37,300		37,300	0
204	Bondie E.A Enterprises	3538429	02-Aug-22	1698	30-Dec-22	1,263,200			1,263,200
205	Stecyle Enterprises	TNCG/QT/ 1173034/ 2022/23	22/02/2023	312,313 and 310	03-Jan-23	184,084			184,084
206	Makinya Auto Garage	1232	17-01-23	509	17-Jan-23	43,000		43,000	0
207	Makinya Auto Garage		19-Jan-23	475	19-Jan-23	37,800		37,800	0
208	Makinya Auto Garage		24-Jan-23	580	24-Jan-23	58,900			58,900
209	Izaak Walton			11908-5	28-Jan-23	174,500			174,500
210	Izaak Walton			11908-4	05-Aug-23	175,000			175,000
211	Makinya Auto Garage		08-Feb-23	588	08-Feb-23	21,500		21,500	0

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212	Anabas Resort	2	26-Sep-23		10-Feb-23	812,000			812,000
213	Makinya Auto Garage		15-Feb-23	591	15-Feb-23	59,800			59,800
214	Makinya Auto Garage		22-Feb-23	599	22-Feb-23	49,700		49,700	0
215	Makinya Auto Garage		23-Feb-23	597	23-Feb-23	18,100		18,100	0
216	Makinya Auto Garage		28-Feb-23	187	28-Feb-23	29,600		29,600	0
217	Makinya Auto Garage		28-Feb-23	190	28-Feb-23	41,300			41,300
218	Tabaka supplies	1151	28-Feb-23	3066	28-Feb-23	2,126,000			2,126,000
219	Stecyle Enterprises	TNCG/ QT/ 1173072/ 2022/23	22/02/2023	307	01-Mar-23	138,000			138,000
220	Makinya Auto Garage		02-Mar-23	188	02-Mar-23	49,800		49,800	0
221	Orient Hotel	2			05-Mar-23	240,000			240,000
222	Makinya Auto Garage		06-03-23	610	06-Mar-23	12,500		12,500	0
223	Permurit Automobile Repairs		12-Mar-23	318	12-Mar-23	29,000			29,000
224	Tims Auto Care Garage		16-03-23	5615	16-Mar-23	98,000		98,000	0
225	Permurit Automobile Repairs		17-Mar-23	316	17-Mar-23	29,000		29,000	0

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226	Tims Auto Care Garage		17-Mar-23	5620	17-Mar-23	49,500			49,500
227	Tims Auto Care Garage		17-03-23	5620	17-Mar-23	49,500	49,500		0
228	Kibukona Enterprises Limited		15-Mar-23		22-Mar-23	189,000			189,000
229	Permurit Automobile Repairs		22-Mar-23	319	22-Mar-23	29,000			29,000
230	Kibukona enterprises Limited	08	16-Mar-23	10.00	22-Mar-23	208,000			208,000
231	Diamond Spear and General Supplies Ltd	125	09-Mar-23	3	23-Mar-23	553,950	553,950		0
232	Permurit Automobile Repairs		23-Mar-23	313	23-Mar-23	6,000	6,000		0
233	Makinya Auto Garage		28-Mar-23	47300	28-Mar-23	47,300			47,300
234	Kamasher Ventures	1143	31-Oct-22	21-22	29-Mar-23	1,229,180	1,229,180		0
235	Makinya Auto Garage		12-Apr-23	563	12-Apr-23	49,300	49,300		0
236	Makinya Auto Garage		14-Apr-23	194	14-Apr-23	44,200	44,200		0
237	Kamasher Ventures	356	10-Mar-23	245	16-Apr-23	787,690			787,690
238	Nation Media Group Limited	306	18-Apr-23	86426	21-Apr-23	1,392,000	1,392,000		0
239	Tredds Resorts	1207	19-04-23	TNCO361/2023	24-04-23	30,000	30,000		0
240	Permurit Automobile Repairs		28-Apr-23	326	28-Apr-23	29,000			29,000
241	Nation Media Group Limited	305	18-Apr-23	87641	30-Apr-23	1,740,000	1,740,000		0

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242	Tredds Resorts	1253	02-May-23	TNCO367/2023	03-May-23	120,000			120,000
243	Permurit Automobile Repairs		05-May-23	325	05-May-23	29,000			29,000
244	Fera Printers And Stationers	118	13-Mar-23	1	16-May-23	412,000		412,000	0
245	Walker Automec		16-May-23	986	16-May-23	40,000			40,000
246	Chinalink Cargo Limited	1476	16-Jan-23	83/84	17-May-23	1,647,050		1,647,050	0
247	Makinya Auto Garage	1024	15-May-23	566	19-May-23	60,800		60,800	0
248	Walker Automec		23-May-23	984	23-May-23	40,000			40,000
249	Romma Motor Care Services		25/5/2023	1980	25-May-23	110,084		110,084	0
250	Villa Motors	4786	21-May-23	N/A	30-May-23	263,910			263,910
251	Clomax General Limited	105	24-May-23	26	06-Jun-23	1,500,000			1,500,000
252	Tredds Resorts	1271	05-06-23	TNCGO392/2023	07-Jun-23	40,000			40,000
253	Tabaka Supplies	1260	31-May-23	3005	09-Jun-23	983,307		983,307	0
254	Emar General Supplies	1364	30-Apr-23	001/ 002/ 003/ 004 / 006/ 007	21-Jun-23	705,350		705,350	0
255	Gogeter Construction LTD	275	22-May-23	N/A	25-Jun-23	4,997,000		4,997,000	0
256	Tredds Resorts	314	14/06/2023	TNC0401/2023	26-Jun-23	213,580			213,580
257	Tredds Resorts	315	14/06/2023	TNC0402/2023	26-Jun-23	713,900			713,900

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258	Wamurea (K) Ltd	279	15-Jun-23	N/A	30-Jun-23	4,997,000			4,997,000
259	Wamurea (K) Ltd	280	16-Jun-23	N/A	30-Jun-23	4,992,300			4,992,300
260	Makinya Auto Garage.		23/07/2023	605	23-Jul-23	12,000		12,000	0
261	Arch. Sylvia M. Kasanga FCIARB	643	09-Nov-23	Arb/jui012022/0 01	25-Jul-23	232,000			232,000
262	Walker Automec Garage		28/07/2023	3	28-Jul-23	38,000		38,000	0
263	Orientalwise Auto Garage Ltd	1581	04-08-23	383	04-Aug-23	460,000			460,000
264	Makinya Auto Garage.		05-08-23	608	05-Aug-23	29,000		29,000	0
265	Makinya Auto Garage.		06-08-23	596	06-Aug-23	29,900		29,900	0
266	KEMSA	1226	24-Apr-23	80780/ 80782/ 81144	09-Aug-23	10,053,076		139,301	9,913,775
267	Acon Medical Supplies Ltd	1361	17-Aug-23	3089	18-Aug-23	2,852,000		2,852,000	0
268	Acon Medical Supplies Ltd	1368	21-Aug-23	3098	22-Aug-23	1,272,000		1,272,000	0
269	Acon Medical Supplies Ltd	1366	22-Aug-23	3094	30-Aug-23	2,923,795		2,923,795	0
270	Braden Logistics Limited	1367	30-Aug-23	212	01-Sep-23	451,700		451,700	0
271	Galiane Enterprises Limited	286	11-Oct-23	0004	05-Sep-23	2,525,980		2,525,980	0

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272	KEMSA	1283	09-Aug-23	81221/ 81223/ 81225	06-Sep-23	14,131,475		14,131,475	0
273	Makinya Auto Garage.		06-09-23	616	06-Sep-23	29,500		29,500	0
274	SHEPHERD BUILDING AND CIVIL WORKS LTD	298	16-Feb-23	14	09-Sep-23	2,729,060			2,729,060
275	Kenswill Enterprises	15	14-Mar-15	14	09-Sep-23	200,000			200,000
276	Meraki Mukuru Limited	865	08-Sep-23	67	15-Sep-23	56,200			56,200
277	Meraki Mukuru Limited	657		88	22-Sep-23	1,650,000			1,650,000
278	Tredds Resorts	1315	04-10-23	TNCO464/2023	05-10-23	75,000		75,000	0
279	Tredds Resort		10-Mar-23		10-Oct-23	47,200		47,200	0
280	Tredds Resorts	1322	06-10-23	TNCO471/2023	11-10-23	37,500		37,500	0
281	Daily Investors Ltd	1319	25-Aug-23	1	17-Oct-23	2,085,600		2,085,600	0
282	Tredds Resorts	1334	16-10-23	TNCO476/2023	19-10-23	40,000			40,000
283	Chanti Ventures Limited	65	25,26,27/10/20 23	CVS1357	27-Oct-23	237,600		237,600	0
284	Vidamax Enterprises	875	30-Oct-23		30-Oct-23	299,000			299,000
285	Tredds Resort		23-Oct-23		30-Oct-23	44,250		44,250	0
286	Nyaweco Engineering Works Limited	1241	09-Apr-23	10923	09-Nov-23	267,716			267,716
287	Melly & Lelly general Contractors	1276	28-Sep-23	124	12-Nov-23	3,544,380		3,544,380	0
288	Stingray Power Mechanics Limited	1398	11-Aug-23	14	15-Nov-23	126,440		126,440	0

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289	Acon Medical Supplies Ltd	1393	15-Nov-23	4021	17-Nov-23	2,127,070		2,127,070	0
290	Walker Automec Garage	1601	21-Nov-23	90	21-Nov-23	177,000		177,000	0
291	Chanti Ventures Limited		20,21,22,23,24 /11/2023	CVS1365	24-Nov-23	488,400		488,400	0
292	Tredds Resorts	1389	22-11-23	TNCO490/2023	24-11-23	37,500			37,500
293	Walker Automec Garage	1600	24-Nov-23	87	24-Nov-23	149,500		149,500	0
294	Irigu Enterprises Limited	1465	17-Nov-23	88	27-Nov-23	1,995,000		1,995,000	0
295	Tredds Resorts	1402	24-11-23	TNCO491/2023	27-11-23	75,000			75,000
296	Meraki Muku Limited	43	15-Nov-23	87	29-Nov-23	196,000			196,000
297	Tredds Resorts	139	30-Nov-23	TNC0495/2023	30-Nov-23	160,500		160,500	0
298	Walker Automec Garage	1599	1-Dec-23	95	01-Dec-23	196,000		196,000	0
299	Orientalwise Auto Garage Ltd	1590	04-12-23	385	04-Dec-23	455,000			455,000
300	Kamasher Ventures	1245	08-Nov-23	246/247	04-Dec-23	712,740			712,740
301	Gogeter Construction Company Limited	308	27-Oct-23	N/A	08-Dec-23	3,999,995		3,999,995	0

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302	Kibukona Enterprises Limited		10-May-23		10-Dec-23	240,000			240,000
303	Kibukona enterprises Limited	8	10-Sep-23	035	10-Dec-23	215,000			215,000
304	Shamweka Contractors Ltd	147	16/06/2023		16-Dec-23	2,089,500			2,089,500
305	Jahmuwiz Enterprises Ltd	1411	01-Dec-23	182	19-Dec-23	1,331,000		1,331,000	0
306	Romma Motor Care Services	1614	22-Dec-23	1864	22-Dec-23	168,548			168,548
307	KEMSA	1393	09-Nov-23	81511/ 81512/ 81514/ 81516/ 81517/ 81518/ 81627	08-Jan-24	50,842,945		50,842,945	0
308	Institute of Human Resorce Management	75	28-Oct-24	B90787	11-Jan-24	226,200			226,200
309	Orient Hotel	1	01-Aug-24		13-Jan-24	39,600			39,600
310	Walker Automec Garage	1607	15-Jan-24	104	15-Jan-24	155,200			155,200
311	Tredds Resorts	134	16-Jan-24	TNC0511/2024	16-Jan-24	100,000		100,000	0
312	Tredds Resorts	133	19-Jan-24	TNC0515/2024	19-Jan-24	110,000		110,000	0
313	Tredds Resort	7	18-Jan-24	516	22-Jan-24	88,500		88,500	0

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314	Romma Motor Care Services	1616	23-Jan-24	1876	23-Jan-24	196,736			196,736
315	KEMSA	1423		81667/ 81668/ 81669/ 81670/ 81671/ 81672	24-Jan-24	50,887,429	50,887,429		0
316	Romma Motor Care Services	1618	26-Jan-24	1889	26-Jan-24	194,880		194,880	0
317	Romma Motor Care Services	1615	29-Jan-24	1874	29-Jan-24	193,662			193,662
318	Romma Motor Care Services	1617	31-Jan-24	1886	31-Jan-24	292,900		292,900	0
319	Romma Motor Care Services	1619	2-Feb-24	1884	02-Feb-24	284,200		284,200	0
320	Tredds Resort		25-Jan-24		02-Feb-24	842,000		369,340	472,660
321	Orientalwise Auto Garage Ltd	1588	04-02-24	392	04-Feb-24	190,000			190,000
322	Liste Products	contract	31-May-22	629-630	07-Feb-24	2,196,790		2,196,790	0
323	Jemos Autocare Limited	2049	09-Feb-24	520	09-Feb-24	44,080			44,080
324	Royal Assets Limited	1370	02-Feb-24	00004/24	15-Feb-24	4,945,052		4,945,052	0
325	Hitec Auto Garage	2013	05-Feb-25	1066, 1064 AND 1065	15-Feb-24	39,850			39,850

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Balance as at 30th June 2024 Ksh.	Addition During the Year Ksh	Payment During the Year Ksh	Balance as at 30 June 2025 Ksh
326	Cylomax General Suppliers	173	30-Jan-24	3	16-Feb-24	1,313,350			1,313,350
327	Acon Medical Supplies Ltd	1437	25-Jan-24	1065	21-Feb-24	1,192,000		1,192,000	0
328	Romma Motor Care Services	1623	21-Feb-24	1252	21-Feb-24	167,776			167,776
329	Pelt Security Services Ltd	contract	31-May-22	INV10414	29-Feb-24	1,615,000		1,615,000	0
330	Orientalwise Auto Garage Ltd	1591	06-03-24	372	06-Mar-24	238,000		238,000	0
331	Liste Products	contract	31-May-22	631-632	07-Mar-24	2,196,790		2,196,790	0
332	Permunit Automobile Repairs	2097	25-Jun-24	344	07-Mar-24	29,000			29,000
333	Permunit Automobile Repairs	2095	28-Aug-24	152	09-Mar-24	61,897			61,897
334	Romma Motor Care Services	1622	14-Mar-24	1259	14-Mar-24	154,222		154,222	0
335	Cylomax General Limited	161	26-Jan-24	3	18-Mar-24	592,500		592,500	0
336	Romma Motor Care Services	1620	18-Mar-24	1270	18-Mar-24	230,492		230,492	0
337	Romma Motor Care Services	1621	19-Mar-24	1263	19-Mar-24	228,462		228,462	0
338	Seven Eighty-Nine Logistics Ltd	1570		613	21-Mar-24	448,000		448,000	0
339	Tredds Resorts	277	21-Mar-24		22-Mar-24	188,800		188,500	300
340	Pelt Security Services Ltd	contract	31-May-22	INV10644	25-Mar-24	1,615,000		1,615,000	0

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341	Permut Automobile Repairs	2089	20-Mar-24	174	25-Mar-24	48,200			48,200
342	Walker Automec Garage	1608	26-Mar-24	132	26-Mar-24	115,500			115,500
343	National Media Group	12	27-Mar-24	10	28-Mar-24	148,480			148,480
344	Chanti Ventures Limited	55	20-May-24	CVS1366	04-Apr-24	184,800		184,800	0
345	Orientalwise Auto Garage Ltd	1592	04-04-24	387	04-Apr-24	577,000			577,000
346	Liste Products	contract	31-May-22	633-634	07-Apr-24	2,196,790		2,196,790	0
347	Damascene and Sons Ltd	1457	28-Mar-24	2784/2785/2786	11-Apr-24	2,610,000			2,610,000
348	Walker Automec Garage	1606	11-Apr-24	142	11-Apr-24	282,000		282,000	0
349	Tredds Resorts	278	12-Apr-24		12-Apr-24	47,200		47,200	0
350	Kibukona enterprises Limited	12	27-Nov-24	050	12-Apr-24	202,000			202,000
351	Seven Eighty Nine Logistics Ltd	1870	21-Nov-24	498	12-Apr-24	340,000			340,000
352	Jodoka Limited	289	18-Oct-23	0026	16-Apr-24	2,453,459		2,453,459	0
353	Jodoka Limited	290	18-Oct-23	0024	16-Apr-24	3,731,096		3,731,096	0

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354	Jodoka Limited	288	25-Oct-23	0028	16-Apr-24	2,514,624		2,514,624	0
355	Chanti Ventures Limited	51	12-Apr-24	CVS1387	16-Apr-24	179,520		179,520	0
356	Walker Automec Garage	1602	18-Apr-24	157	18-Apr-24	34,000		34,000	0
357	Orientalwise Auto Garage Ltd	1577	19-04-24	366	19-Apr-24	367,000		367,000	0
358	Mpofu Traders Limited	281	26-Sep-23	0241	23-Apr-24	2,592,860		2,592,860	0
359	Walker Automec Garage	1604	23-Apr-24	156	23-Apr-24	165,000		165,000	0
360	Walker Automec Garage	1603	25-Apr-24	153	25-Apr-24	266,400		266,400	0
361	Chanti Ventures Limited	52	25-Apr-24	CVS1388	26-Apr-24	71,750			71,750
362	Meraki Mukuru Limited	32	10-Apr-24	2402	28-Apr-24	38,200			38,200
363	Hitec Auto Garage	2018	18-Sep-24	1088	29-Apr-24	66,000			66,000
364	Konja Construction Limited	266	18-Oct-23	0001	30-Apr-24	2,434,460		2,434,460	0
365	Pelt Security Services Ltd	contract	31-May-22	INV10908	30-Apr-24	1,615,000		1,615,000	0
366	Meraki Mukuru Limited	566	24-Apr-24	2401	05-May-24	38,000			38,000
367	KEMSA	1480	03-May-24	81861/ 81862/ 81863/ 81864/ 81865/ 81870	06-May-24	29,791,417		29,791,417	0
368	Orientalwise Auto Garage Ltd	1580	06-05-24	371	06-May-24	320,000			320,000
369	Liste Products	contract	31-May-22	635-636	07-May-24	2,196,790		2,196,790	0

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370	Daily Investors Ltd	1410	01-Dec-23	100	08-May-24	316,800		316,800	0
371	Pentors Africa Enterprise Limited	324	25-Mar-24	456	08-May-24	670,000		670,000	0
372	Libyamax Filling Station	271	11-Jun-23	0001	13-May-24	2,337,340			2,337,340
373	Orientalwise Auto Garage Ltd	1579	14-05-24	361	14-May-24	461,000		461,000	0
374	Capital Base Ltd	316	02-Apr-24		17-May-24	3,552,150		3,552,150	0
375	Orientalwise Auto Garage Ltd	1587	21-05-24	377	21-May-24	448,800			448,800
376	Hitec Auto Garage	2012	05-Feb-25	1083	22-May-24	96,000			96,000
377	Chanti Ventures Limited	50	02-Apr-24	CVS1377	23-May-24	184,800		184,800	0
378	Orientalwise Auto Garage Ltd	1797	23-05-24	381	23-May-24	433,000			433,000
379	Westomaxx Investment Limited	1468	03-Apr-24	48	24-May-24	4,916,741		4,916,741	0
380	Kenli Contractors Limited	267	14-Dec-23	0002	24-May-24	2,506,784		2,506,784	0
381	Mucore Enterprises Limited	1	11-Aug-23		29-May-24	2,765,559		2,765,559	0
382	Emar General Supplies	1494	27-May-24	22	29-May-24	250,000			250,000
383	Sango Oyugi Advocates LLP	69	05-Mar-23	SOBA/ TNC/ EM-001/23	29-May-24	498,800			498,800
384	Kenric Investment Limited	181	04-Dec-23	13	30-May-24	4,299,670			4,299,670

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385	Tolerance Contractors Ltd	180	04-Dec-23	426	30-May-24	2,760,650			2,760,650
386	Wakeh Holdings Limited	152	25-Apr-24	834	30-May-24	3,266,650			3,266,650
387	Orientalwise Auto Garage Ltd	1589	30-05-24	393	30-May-24	380,000			380,000
388	Soysun Limited	1507	05-09-24	512	30-May-24	150,000		150,000	0
389	Tredds Resort	22	26-May-24	386	30-May-24	35,400		35,400	0
390	Pelt Security Services Ltd	contract	31-May-22	INV11201	31-May-24	1,615,000		1,615,000	0
391	Acon Medical Supplies Ltd	1233	25-Apr-23	3001	31-May-24	2,718,525			2,718,525
392	Richland Royal Pharmacy	1477	27-May-24	S0010000426	02-Jun-24	2,841,370		2,841,370	0
393	Richland Royal Pharmacy	1475	22-May-24	S0010000427	02-Jun-24	2,819,750		2,690,300	129,450
394	Masawe Enterprises Limited	1485	30-May-24	INV/2024/TNC/1	05-Jun-24	2,350,800		2,350,800	0
395	Fepp General Contractors Ltd	315	02-Apr-24	N/A	06-Jun-24	3,969,335			3,969,335
396	Liste Products	contract	31-May-22	637-638	07-Jun-24	2,196,790		2,196,790	0
397	Fepp General Contractors Ltd	45446	06-Apr-24	2581	10-Jun-24	11,166,817		11,166,817	0
398	Venture Water Technology	320	06-May-24		10-Jun-24	4,335,632		4,335,632	0

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399	Kevnac Limited	1498	30-May-24	Inv 001/TNC/06/2024	10-Jun-24	135,000		135,000	0
400	Chanti Ventures Limited	28	06-May-24	1393	10-Jun-24	45,500			45,500
401	Walker Automec Garage	1605	10-Jun-24	167	10-Jun-24	267,500		267,500	0
402	Justin Electrical Services Ltd	1426	02-Jan-24	343	11-Jun-24	1,375,165		1,375,165	0
403	Fredkim Agencies Ltd	1478	30-Apr-24	614	13-Jun-24	1,996,280		1,996,280	0
404	Kenric Investment Limited	1571	05-Aug-23	887	13-Jun-24	8,827,890		6,017,500	2,810,390
405	Biocare Health Systems Ltd	1493	29-May-24	BINV12129	13-Jun-24	1,047,550		1,047,550	0
406	Cylomax General Limited	1473	29-Apr-24	23	17-Jun-24	1,871,198		1,871,198	0
407	Wavelex General Limited	1468	26-Apr-24	16	17-Jun-24	499,050		499,050	0
408	Royal Assets Limited	1564	13-Jun-24	TNCG/OT/1498792/2023-2024	18-Jun-24	4,820,960		4,820,960	0
409	Kenli Contractors	1471	26-Apr-24	18	18-Jun-24	1,011,495			1,011,495
410	Orientalwise Auto Garage Ltd	1598	18/06/2024	388	18-Jun-24	380,000			380,000
411	Tredds Resorts	142	18-Jun-24	TNC0564/2024	18-Jun-24	36,000			36,000
412	Kelni Contractors	1667	30-Apr-24	65	18-Jun-24	1,005,025			1,005,025

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413	Mucore Enterprises Limited	1474	30-Apr-24	37	19-Jun-24	701,120			701,120
414	Cylomax General Ltd	321	27-May-24		19-Jun-24	2,898,147		2,898,147	0
415	Mucore Enterprises Limited	175	22-May-24	76	19-Jun-24	4,839,188		4,839,188	0
416	Mucore Enterprises Limited	179	09-May-24	12	19-Jun-24	4,874,470		4,874,470	0
417	Mucore Enterprises Ltd	322	27-May-24		19-Jun-24	4,891,493		4,891,493	0
418	Janeez Limited			3	19-Jun-24	284,500			284,500
419	Janeez Limited			001/2	19-Jun-24	658,707			658,707
420	Multi Step	208	13-Jun-24	119	19-Jun-24	474,925		474,925	0
421	Wavelex General Limited	7	31-May-24	14	19-Jun-24	1,200,000		1,000,000	200,000
422	Tredds Resorts	141	19-Jun-24	TNC0565/2024	19-Jun-24	27,500		27,500	0
423	Cray Enterprises Limited	169	04-Jan-24	1	20-Jun-24	3,540,240		3,540,240	0
424	Cray Enterprises Limited	168	04-Jan-24	2	20-Jun-24	4,090,350		4,090,350	0

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425	Sevelina Nkuru Kirema	Contract lease Agreement	03-Jan-24	N/A	20-Jun-24	322,950		322,950	0
426	Tredds Resorts	143	20-Jun-24	TNC0566/2024	20-Jun-24	35,000		35,000	0
427	Jojay General Suppliers	1268	14-Apr-23	4	22-Jun-24	1,408,180		1,408,180	0
428	Diamond Spear and General Supplies Ltd	1566	06-Dec-24	322	24-Jun-24	4,858,080		4,858,080	0
429	Genpely Contractors Limited	1565	06-Dec-24	47	24-Jun-24	4,519,940		4,519,940	0
430	Royal Delta Contractors Limited	1505	23-Apr-24	25	24-Jun-24	4,911,440		4,911,440	0
431	Yan & Dyan	4		51	24-Jun-24	136,800		136,800	0
432	Pelt Security Services Ltd	contract	31-May-22	INV11442	24-Jun-24	1,615,000		1,615,000	0
433	Meraki Mukuru Limited	54	12-Jun-24	2405	25-Jun-24	41,000			41,000
434	Supp Merchants	TNCG/QT/1500305/2 023-2024	07-Jun-24	13	26-Jun-24	3,105,200			3,105,200
435	Supp Merchants	TNCG/QT/1500412/2 023-2024	07-Jun-24	12	26-Jun-24	2,440,155		2,440,155	0
436	Medifare Tassia Pharmacy And Laboratory Services Ltd	1507	30-May-24	INV/MTPL/0480	26-Jun-24	610,520		610,520	0
437	Medifare Tassia Pharmacy And Laboratory Services Ltd	1505	30-May-24	INV/MTPL/0479	26-Jun-24	2,003,700		2,003,700	0

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438	Medifare Tassia Pharmacy And Laboratory Services Ltd	1501	15-May-24	INV/MTPL/0478	26-Jun-24	2,789,600		2,789,600	0
439	Supp Merchants	TNCG/QT/1500305/2023-2024	07-Jun-24	83	26-Jun-24	894,465			894,465
440	Magla Engineering Limited	287	15-Jan-24	0001	30-Jun-24	2,535,934		2,535,934	0
441	County Staff				30-Jun-24	12,323,428		4,316,474	8,006,954
442	Catha Magnate Group Limited	884	01-Jun-24		30-Jun-24	233,279		233,279	0
443	Plitvice Enterprises	883	01-Jun-24		30-Jun-24	126,320			126,320
444	Local Authority Pension Fund (Laptrust)	payroll deductions			30-Jun-24	27,693,721		7,000,000	20,693,721
445	Local Authority Provident Fund (Lapfund)	payroll deductions			30-Jun-24	2,123,644		2,123,644	0
446	Liste Products	contract	31-May-22	639-640	30-Jun-24	2,196,790		2,196,790	0
447	Romma Motor Care Services	1959	04-Dec-25	1899	06-Jul-24		68,150		68,150
448	Winter Vila Resort			43	07-Jul-24		368,400		368,400
449	Tredds Resorts	021	30-Aug-24	621	09-Jul-24		791,500		791,500
450	Jemos Autocare Limited	2048	11-Jul-24	1070	11-Jul-24		103,240		103,240
451	Izaak Walton Inn			11908-3	15-Jul-24		39,300		39,300
452	Romma Motor Care Services	1955	07-Sep-24	1718	15-Jul-24		175,253		175,253
453	Romma Motor Care Services			1719	15-Jul-24		154,454		154,454

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454	Romma Motor Care Services	1954	07-Dec-24	1717	17-Jul-24		109,620		109,620
455	Romma Motor Care Services	1953	07-Dec-24	1716	17-Jul-24		78,880		78,880
456	Romma Motor Care Services	1956	07-Dec-24	1727	18-Jul-24		169,534		169,534
457	Romma Motor Care Services	1957	15/7/2024	1729	19-Jul-24		75,748		75,748
458	Romma Motor Care Services			1725	19-Jul-24		122,496		122,496
459	Romma Motor Care Services			1726	19-Jul-24		185,600		185,600
460	Cut Above Enterprises	1617	17-Jul-24	22	19-Jul-24		2,051,250		2,051,250
461	Romma Motor Care Services	1958	15/7/24	1730	22-Jul-24		69,194		69,194
462	AAR Insurance	891		COGT2108/2024	25-Jul-24		309,137		309,137
463	Romma Motor Care Services	1733		1747	30-Jul-24		80,713		80,713
464	Kathunikin Company Limited	106	30-Jan-24	234-238	02-Aug-24		186,120		186,120
465	Orientalwise Autogarage Limited	1710	04-Apr-24	383	04-Aug-24		460,000		460,000
466	Tredds Resorts	1645	04-Aug-24	Invoice TNCG0 588/2024	05-Aug-24		30,000		30,000
467	Permurit Automobile Repairs	2098	07-Feb-24	145	07-Aug-24		61,248		61,248
468	Permurit Automobile Repairs	2094	07-Feb-24	143	07-Aug-24		76,444		76,444

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469	Tredds Resorts	1688	10-Aug-24	Invoice 0669/2025	12-Aug-24		24,000		24,000
470	Romma Motor Care Services	1944	08-Feb-24	1757	13-Aug-24		355,772		355,772
471	National Media Group	543	15-Aug-24	132104	16-Aug-24		270,280		270,280
472	Romma Motor Care Services	1926	15/8/2024	1763	20-Aug-24		20,300		20,300
473	Permurit Automobile Repairs	2100	15/08/2024	144	21-Aug-24		64,968		64,968
474	Kathunikin Company Limited	354	08-Dec-24	248-249	23-Aug-24		244,030		244,030
475	Romma Motor Care Services	1925	23/8/2024	1764	30-Aug-24		77,488		77,488
476	Metropolis Star Lab Kenya Limited	TNCG/ 11/ 2021-2022	12-Aug-22	4000080	30-Aug-24		370,000		370,000
477	Trimax Mediahouse Company	380	26-Nov-24	123	01-Sep-24		300,000		300,000
478	Izaak Walton Inn			11908-7	02-Sep-24		262,500		262,500
479	Romma Motor Care Services	1936		1858 ,1246	02-Sep-24		95,236		95,236
480	Kenya School Of Gov - Mombasa			MBSA 7375	08-Sep-24		512,058		512,058
481	Permurit Automobile Repairs	2092	08-Jul-24	148	08-Sep-24		20,880		20,880
482	Romma Motor Care Services			1834	09-Sep-24		157,912		157,912
483	Walker Automec	1911	12-Jun-24	422	12-Sep-24		95,500		95,500
484	Hitec Auto Garage	2020	09-Oct-24	1090	16-Sep-24		93,500		93,500

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485	Romma Motor Care Services	1947	30-Aug-24	1787	16-Sep-24		115,188		115,188
486	Permunit Automobile Repairs	2091	18-Sep-24	151	19-Sep-24		17,168		17,168
487	Meraki Mukuru Limited	72	09-Sep-24	2406	20-Sep-24		1,555,890		1,555,890
488	Hitec Auto Garage	2021	16/9/2024	1092	20-Sep-24		158,400		158,400
489	Hitec Auto Garage	2014	19/09/2024	1084	23-Sep-24		73,700		73,700
490	Kathunikin Company Limited	1680	20-Sep-24	1159	23-Sep-24		2,918,800		2,918,800
491	Permunit Automobile Repairs	2146	18/9/2024	358	24-Sep-24		30,000		30,000
492	Permunit Automobile Repairs	2146	18/9/2024	358	24-Sep-24		30,000		30,000
493	Kathunikin Company Limited	357	13-Sep-24	286- 293	24-Sep-24		249,287		249,287
494	Meraki Mukuru Limited	127	16-Sep-24	2408	25-Sep-24		55,950		55,950
495	Mucore Enterprises Limited	2197	02-May-25	226	25-Sep-24		2,241,352		2,241,352
496	University of Nairobi	16	26-Sep-24	6	26-Sep-24		4,000,000		4,000,000
497	Hitec Auto Garage	2015	24/09/2024	1085	27-Sep-24		163,200		163,200
498	Hitec Auto Garage	2016	13/09/2024	1086	27-Sep-24		77,000		77,000
499	Permunit Automobile Repairs	2093	23/09/2024	146	27-Sep-24		71,920		71,920

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500	Permurit Automobile Repairs	2096	23/09/2024	147	27-Sep-24		66,468		66,468
501	Romma Motor Care Services	1932	23/9/2024	1782	27-Sep-24		188,094		188,094
502	Romma Motor Care Services	1933	20/9/2024	1783	27-Sep-24		114,608		114,608
503	Tredds Resorts			TNC0606/2024	30-Sep-24		44,250		44,250
504	Jemos Autocare Limited	2046	30/9/2024	800	30-Sep-24		98,426		98,426
505	Permurit Automobile Repairs	2099	27/09/2024	150	30-Sep-24		14,500		14,500
506	Metropolis Star Lab Kenya Limited	TNCG/ 11/2021 - 2022	12-Aug-22	4000046	30-Sep-24		4,882,413		4,882,413
507	Pelt Security Services Ltd	TNCGH/19/ 2021 -2022	31-May-22	1NV12442	30-Sep-24		1,615,001		1,615,001
508	Jemos Autocare Limited	2050	05-Oct-24	350	05-Oct-24		51,620		51,620
509	Walker Automec			691	06-Oct-24		155,600		155,600
510	Walker Automec	1896	12-Mar-24	412	12-Oct-24		71,600		71,600
511	Walker Automec	1880	10-Jul-24	199	15-Oct-24		120,000		120,000
512	Walker Automec	1881	16/10/2024	404	16-Oct-24		104,500		104,500
513	Romma Motor Care Services			1832	17-Oct-24		369,112		369,112
514	Daily Investors Ltd			35,31,110	17-Oct-24		996,400		996,400
515	Trimax Mediahouse Company	379	15-Nov-24	124	22-Oct-24		600,000		600,000

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516	Ciami General Supplies Limited	1661	10-Nov-24	2	24-Oct-24		891,150		891,150
517	Romma Motor Care Services	1970	15/10/2024	1795	24-Oct-24		82,940		82,940
518	Romma Motor Care Services	1966	21/10/2024	1111	29-Oct-24		38,280		38,280
519	Kathunikin Company Limited	359	16-Oct-24	257-262	29-Oct-24		323,135		323,135
520	Pelt Security Services	TNCGH/19/2021 -2022	31-May-22	INV12720	31-Oct-24		1,615,001		1,615,001
521	Rayana Ray Options Limited	2211	24-Oct-24	Inv014	01-Nov-24		2,975,000		2,975,000
522	Walker Automec	1886		142	04-Nov-24		282,000		282,000
523	Funbeach Resort	020	30/08/2024	20	09-Nov-24		1,160,000		1,160,000
524	Romma Motor Care Services	1946	10-Mar-24	1794	10-Nov-24		70,760		70,760
525	Romma Motor Care Services	1948	30/9/2024	1786	10-Nov-24		73,428		73,428
526	Kathunikin Company Limited	617	11-Jan-24	266-272	11-Nov-24		292,298		292,298
527	Romma Motor Care Services	1963	11-Aug-24	1120	13-Nov-24		77,024		77,024
528	Romma Motor Care Services	1969	11-Jul-24	1114	13-Nov-24		102,080		102,080
529	Romma Motor Care Services	1968	11-Jul-24	1116	13-Nov-24		113,332		113,332
530	Romma Motor Care Services	1967	11-Jul-24	1115	13-Nov-24		79,750		79,750

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531	Walker Automec	1892	11-Jul-24	417	13-Nov-24		38,500		38,500
532	Melly And Lelly General Contractors Limited	1816	21/11/2018	176	14-Nov-24		12,637,620		12,637,620
533	Associated Motors Limited	2003	13/11/2024	18CW100256	15-Nov-24		31,906		31,906
534	Meraki Mukuru Limited	345	04-Nov-24	2414	15-Nov-24		36,050		36,050
535	Permurit Automobile Repairs	2090	16/11/2024	149	17-Nov-24		29,000		29,000
536	Makinya Autogarage And Spares	2034	11-Dec-24	513	18-Nov-24		40,368		40,368
537	Kathunikin Company Limited	626	11-Mar-24	277-288	18-Nov-24		223,770		223,770
538	Associated Motors Limited	1998	24/10/2024	18CW100260	19-Nov-24		118,321		118,321
539	Vivo Energies	2246	18-Nov-24	1684/224	19-Nov-24		2,000,000		2,000,000
540	Makinya Autogarage And Spares	2030	05-May-25	657	20-Nov-24		42,900		42,900
541	Walker Automec	1893	15/11/2024	419	21-Nov-24		66,500		66,500
542	Kibukona Enterprise Limited	1693	14/11/2024	100	26-Nov-24		295,000		295,000
543	Tredds Resorts	143	12/NOV/2025	TNCO622/2024	26-Nov-24		112,500		112,500
544	Walker Automec	1899	21/11/2024	420	26-Nov-24		129,500		129,500
545	Walker Automec	1901	28/4/2025	421	26-Nov-24		48,000		48,000
546	Associated Motors Limited	1997	10-Sep-24	18CW100277	27-Nov-24		100,633		100,633
547	Associated Motors Limited	2004	13/11/2024	18CW100278	27-Nov-24		63,473		63,473

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548	Nkate Investments Ltd	1681	19/11/2024	INV004	29-Nov-24		515,570		515,570
549	Hitec Auto Garage			1087	29-Nov-24		33,200		33,200
550	Associated Motors Limited	2009	22-Nov-24	18CWI00283	29-Nov-24		83,255		83,255
551	Kiche Ventures Limited	1716	24-Nov-24	2	02-Dec-24		2,309,600		2,309,600
552	Walker Automec	1890	06-Jul-24	269	06-Dec-24		147,400		147,400
553	Romma Motor Care Services			1720	07-Dec-24		47,073		47,073
554	Romma Motor Care Services	1931	09-Jun-24	1779	09-Dec-24		130,384		130,384
555	Pelt Security Services Ltd	TNCGH/ 19/2021- 2022	31-May-22	INV12956	15-Dec-24		1,615,001		1,615,001
556	Walker Automec	1900	13/12/2024	423	16-Dec-24		102,500		102,500
557	Tredds Resorts	138	11-Dec-25	TNC0640/2024	17-Dec-24		75,000		75,000
558	Walker Automec	1895	14/12/2024	414	17-Dec-24		66,000		66,000
559	Walker Automec	1894	28/4/2025	416	17-Dec-24		53,800		53,800
560	Pajanka Suppliers	279	02-Nov-23	109	18-Dec-24		1,182,054		1,182,054
561	Kibukona Enterprises Limited	1698	13/12/2024	199	18-Dec-24		158,500		158,500
562	Nechal Enterprises	22155439	14-Sep-15	109	18-Dec-24		150,000		150,000
563	Acon Medical Supplies Ltd	1701	20-Dec-24	1838	21-Dec-24		2,943,040		2,943,040

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564	Hitec Auto Garage	2019	16/12/2024	1089	23-Dec-24		132,700		132,700
565	Chiefred Enterprises	1739	20-Dec-24	20	23-Dec-24		2,326,500		2,326,500
566	Kathunikin Company Limited	634	13-Dec-24	221-228	28-Dec-24		370,930		370,930
567	Total Energies	2245	27-Dec-24	MM/CC/321/2024	30-Dec-24		2,000,000		2,000,000
568	Metropolis Star Lab Kenya Limited	TNCG/11/2021-2022	12-Aug-22	4000073	31-Dec-24		4,174,107		4,174,107
569	Kathunikin Company Limited	421	30-Dec-24	200-212	01-Jan-25		452,640		452,640
570	Kenya Power Lighting Company	12	27-Feb-25	E 2537202412001 0	08-Jan-25		2,446,987		2,446,987
571	Trimax Mediahouse Company	378	26-Nov-24	123	09-Jan-25		500,000		500,000
572	Permurit Automobile			365	10-Jan-25		15,000		15,000
573	Walker Automec	1906	10-Jan-25	427	10-Jan-25		70,500		70,500
574	Soysun Limited	2212	01-Mar-25	8	13-Jan-25		2,790,000		2,790,000
575	KEMSA	1668	19-Nov-24	Inv. 82321, 82318, 82323, 82324, 82325, 82322	15-Jan-25		31,407,426		31,407,426
576	University of Nairobi	17	28-Apr-25	7	17-Jan-25		3,900,000		3,900,000

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577	Associated Motors Limited	2007	12-Sep-24	18CW100316	20-Jan-25		31,718		31,718
578	Romma Motor Care Services			1136	20-Jan-25		89,900		89,900
579	Walker Automec	1904	20/1/2025	426	20-Jan-25		80,500		80,500
580	Biocare Health Systems	1710	20-Dec-24	BINV13036	20-Jan-25		2,014,400		2,014,400
581	Walker Automec	1909	21/1/2025	431	21-Jan-25		58,000		58,000
582	Walker Automec	1910	21/1/2025	432	21-Jan-25		58,000		58,000
583	Associated Motors Limited	1999	13/01/2025	18CW100317	24-Jan-25		29,088		29,088
584	Associated Motors Limited	2005	01-Sep-25	18CW100323	24-Jan-25		174,735		174,735
585	Associated Motors Limited	2002	20/01/2025	18CW100320	28-Jan-25		37,602		37,602
586	Associated Motors Limited	2011	29/10/2024	18CW100321	28-Jan-25		31,674		31,674
587	Associated Motors Limited	2000	14/1/2025	18CW100319	28-Jan-25		12,300		12,300
588	Mucore Enterprises Limited	1856	07-Feb-24	9	29-Jan-25		2,421,732		2,421,732
589	Associated Motors Limited	2008	13/12/2024	18CW100322	29-Jan-25		117,350		117,350
590	Walker Automec	1902	29/1/2025	433	29-Jan-25		35,000		35,000
591	Kathunikin Company Limited	432	01-Mar-25	210-220	29-Jan-25		446,320		446,320
592	Tredds Resorts	143	27-Jan-25	TNC0651/2025	30-Jan-25		82,500		82,500

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593	KEMSA	1668	19-Nov-24	inv 82325	30-Jan-25		438,000		438,000
594	Walker Automec	1907	31/1/2025	434	31-Jan-25		77,600		77,600
595	Summer Contractorss And General Supplies Limited	2072	30/10/2024	2	05-Feb-25		4,995,424		4,995,424
596	Winter Villas Resort And Spa Ltd	335	27-01-2025	047/24	05-Feb-25		280,000		280,000
597	Tredds Resorts	141	03-Feb-25	TNC0653/2025	06-Feb-25		37,500		37,500
598	Walker Automec			490	06-Feb-25		60,000		60,000
599	Walker Automec			491	06-Feb-25		75,000		75,000
600	Makinya Autogarage And Spares	2137	02-Mar-25	514	07-Feb-25		40,136		40,136
601	Jodoka Limited	293	29-Apr-24	103	10-Feb-25		2,513,154		2,513,154
602	Seir Automation Services	270	06-Apr-16	103	10-Feb-25		160,000		160,000
603	Romma Motocare Services Limited	2120	28-Jan-25	1152	11-Feb-25		264,480		264,480
604	Tredds Resorts			TNC0655/2025	12-Feb-25		26,550		26,550
605	Romma Motor Care Services			1151	12-Feb-25		35,032		35,032
606	National Media Group	925	11-Feb-25	147990	12-Feb-25		280,720		280,720
607	Tredds Resorts			TNC0656/2025	13-Feb-25		35,400		35,400
608	Pendoma Solutions	39	16-Feb-25	45	19-Feb-25		457,000		457,000

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609	Garnish Point	1740	19-Feb-25	64001	21-Feb-25		2,764,500		2,764,500
610	Romma Motor Care Services			1167	27-Feb-25		79,518		79,518
611	Tredds Resort	15	27-Feb-25	TNC 0661/2025	28-Feb-25		53,100		53,100
612	Romma Motor Care Services			1169	28-Feb-25		74,182		74,182
613	Metropolis Star Lab Kenya Limited	TNCG/11/2 021-2022	12-Aug-22	4000091	28-Feb-25		4,946,780		4,946,780
614	Romma Motocare Services Limited	2121	21/2/2025	1170	03-Mar-25		241,280		241,280
615	Liste Products	TNCG/10/2 024-2025	29-Nov-24	496	03-Mar-25		5,545,215		5,545,215
616	KEMSA	1719	27-Jan-25	inv 82321	03-Mar-25		7,996,360		7,996,360
617	Romma Motor Care Services			1018	06-Mar-25		74,298		74,298
618	Romma Motor Care Services			1009	06-Mar-25		168,258		168,258
619	Romma Motor Care Services			1004	06-Mar-25		79,692		79,692
620	Romma Motor Care Services			1006	06-Mar-25		49,764		49,764
621	Romma Motor Care Services			1003	06-Mar-25		74,008		74,008
622	Vyokim Enterprises	1835	23/5/2025	42B	06-Mar-25		2,793,700		2,793,700

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623	Pendoma Solutions	40	17-Feb-25	56	07-Mar-25		1,000,000		1,000,000
624	Permurit Automobile Repairs	2149	03-Jun-25	355	11-Mar-25		29,000		29,000
625	Walker Automec Garage	1984	11-Mar-25	441	11-Mar-25		74,600		74,600
626	Makinya Autogarage And Spares	2133	06-Mar-25	525	12-Mar-25		40,832		40,832
627	Makinya Autogarage And Spares	2134	06-Mar-25	526	12-Mar-25		41,064		41,064
628	Makinya Autogarage And Spares	2044	03-Oct-25	528	14-Mar-25		41,064		41,064
629	Makinya Autogarage And Spares	2135	03-Oct-25	671	14-Mar-25		38,744		38,744
630	Hydromasters Limited	1746	14-May-25	1025/2025	17-Mar-25		229,680		229,680
631	Makinya Autogarage And Spares	2136	03-Dec-25	675	18-Mar-25		45,472		45,472
632	Walker Automec	1983	03-Dec-25	442	18-Mar-25		107,000		107,000
633	KEMSA	1747	14-Mar-25	Inv 82337	19-Mar-25		4,498,687		4,498,687
634	Tredds Resorts	1720	18-Mar-25	Invoice 0672/2025	20-Mar-25		12,000		12,000
635	Alcor Limited	82	03-Jun-25	3209	20-Mar-25		933,000		933,000
636	Walker Automec	1913	03-Dec-25	447	20-Mar-25		70,000		70,000
637	Tredds Resorts	345	03-Jun-25	TNC0670/2025	21-Mar-25		26,550		26,550
638	Supp Merchants Ltd	1672	26-Apr-24	21	21-Mar-25		1,985,245		1,985,245
639	Permurit Automobile	2148	18/3/2025	363	21-Mar-25		36,300		36,300

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640	Tredds Resorts	1721	22-Mar-25	Invoice 0673/2025	24-Mar-25		30,000		30,000
641	Buzz Afrique Limited				25-Mar-25		75,000		75,000
642	Lumodeca Company Limited			20	26-Mar-25		2,013,400		2,013,400
643	Makinya Autogarage And Spares	2139	25/3/2025	672	28-Mar-25		19,836		19,836
644	Walker Automec	1991	20/3/2025	462	28-Mar-25		71,000		71,000
645	Amalfi Technonologies Ltd	928	25-Mar-25	2018	28-Mar-25		690,000		690,000
646	Amalfi Technonologies Ltd	928	25-Mar-25	2018	28-Mar-25		690,000		690,000
647	Vivo Energies	2248	28-Mar-25	1916/224	28-Mar-25		2,000,000		2,000,000
648	Makinya Autogarage And Spares	2141	25/3/2025	531	30-Mar-25		22,736		22,736
649	Walker Automec	1914	28/4/2025	453	31-Mar-25		73,000		73,000
650	Metropolis Star Lab Kenya Limited	TNCG/11/2 021-2022	12-Aug-22	4000100	31-Mar-25		5,053,220		5,053,220
651	Metropolis Star Lab Kenya Limited	TNCG/11/2 021-2022	12-Aug-22	4000100	31-Mar-25		615,486		615,486
652	Liste Products	TNCG/10/2 024-2025	29-Nov-24	531	01-Apr-25		2,232,792		2,232,792
653	Walker Automec	1992	03-Apr-25	465	04-Apr-25		57,600		57,600
654	Romma Motor Care Services			1014	06-Apr-25		204,236		204,236
655	Walker Automec			499	06-Apr-25		238,000		238,000
656	Permuit Automobile			368	08-Apr-25		31,000		31,000
657	Sandr Front Merchants Ltd	383	03-Jul-25	450	08-Apr-25		157,900		157,900

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658	Tredds Resorts	1745	07-Apr-25	Invoice 683/2025	09-Apr-25		37,500		37,500
659	Romma Motor Care Services			1181	09-Apr-25		88,798		88,798
660	Romma Motor Care Services			1179	09-Apr-25		78,880		78,880
661	Romma Motor Care Services			1180	09-Apr-25		79,460		79,460
662	Chanti Ventures			CVS1428	10-Apr-25		180,000		180,000
663	Romma Motor Care Services			1186	11-Apr-25		72,848		72,848
664	Romma Motor Care Services			1185	11-Apr-25		75,748		75,748
665	Kathunikin Company Limited	443	04-Mar-25	2012-2014	15-Apr-25		325,620		325,620
666	Rugavid Limited	1748	15-Apr-25	68	16-Apr-25		560,000		560,000
667	Swiftask Enterprises Limited	42	02-Apr-25	83	17-Apr-25		2,199,600		2,199,600
668	Bantuspace Investments	41	03-Apr-25	83	17-Apr-25		1,493,000		1,493,000
669	Meraki Mukuru Limited	765	10-Apr-25	10425	20-Apr-25		144,000		144,000
670	Romma Motor Care Services			1188	30-Apr-25		34,800		34,800
671	Metropolis Star Lab Kenya Limited	TNCG/11/2 021-2022	12-Aug-22	25000010	30-Apr-25		5,426,106		5,426,106
672	Martjo Limited	1784	23/1/2025	4	30-Apr-25		1,952,860		1,952,860
673	Associated Motors Limited	2010	12-Jun-24	18CW100335	02-May-25		76,140		76,140
674	Damascene And Sons Ltd	12	26/2/2025	5	03-May-25		2,388,800		2,388,800

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Balance as at 30th June 2024 Ksh.	Addition During the Year Ksh	Payment During the Year Ksh	Balance as at 30 June 2025 Ksh
675	Kathunikin Company Limited	447	24-Apr-25	2008-2011	03-May-25		305,450		305,450
676	Pendoma Solutions	454	15-Apr-25	19	05-May-25		456,000		456,000
677	Walker Automec	2078	05-Feb-25	472	05-May-25		63,000		63,000
678	Kiwela Limited	272	23-Aug-23	37124	06-May-25		2,548,225		2,548,225
679	Walker Automec			690	06-May-25		57,600		57,600
680	Rismo Limited	1750	15/14/2025	122	07-May-25		2,259,000		2,259,000
681	Orientalwise Auto Garage Limited	2084		434	08-May-25		9,709,270		9,709,270
682	Kenric Investment Limited	2087	05-Aug-23	31	09-May-25		3,332,100		3,332,100
683	Romma Motor Care Services			1191	09-May-25		79,460		79,460
684	Meraki Makuru Limited			40	10-May-25		50,500		50,500
685	Meraki Mukuru Limited	461	24-Apr-25	10525	11-May-25		870,000		870,000
686	Walker Automec	2129	07-May-25	484	12-May-25		104,000		104,000
687	Walker Automec	2127	07-May-25	482	12-May-25		100,100		100,100
688	Walker Automec	2128	07-May-25	483	12-May-25		125,000		125,000
689	Kiwela Limited	9	13-Mar-25	37145	12-May-25		838,350		838,350
690	Walker Automec	2126	05-Jul-25	481	13-May-25		73,000		73,000

County Government of Tharaka Nithi
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Annual Report and Financial Statements for the Year Ended 30th June, 2025

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Balance as at 30th June 2024 Ksh.	Addition During the Year Ksh	Payment During the Year Ksh	Balance as at 30 June 2025 Ksh
691	Tredds Resorts	440	05-May-25	TNC0681/2025	14-May-25		47,200		47,200
692	Tredds Resorts	89	05-Dec-25	TNC0680/2025	14-May-25		73,750		73,750
693	Romma Motor Care Services			1020	14-May-25		113,193		113,193
694	Romma Motor Care Services			1195	14-May-25		100,688		100,688
695	Romma Motor Care Services			1199	15-May-25		35,032		35,032
696	Tredds Resorts	1765	12-May-25	Invoice Tncg0688/2025	16-May-25		87,500		87,500
697	Jodoka Limited	10	13/3/2025	111	19-May-25		1,998,200		1,998,200
698	Inchape Kenya Limited	2237	13-May-25	3	19-May-25		162,101		162,101
699	KEMSA	1820	02-May-25	INV82551, 82548, 553, 555, 557	20-May-25		29,774,986		29,774,986
700	Meraki Mukuru Limited	123	12-May-25	21	20-May-25		50,500		50,500
701	Tredds Resorts	1760	20-May-25	Invoice Tncg0691/2025	22-May-25		52,500		52,500
702	Fifi Solutions Limited	2101	05-Sep-25	003/25	22-May-25		722,000		722,000
703	Mucore enterprises Ltd	2105	15-Apr-25	203	22-May-25		2,506,760		2,506,760
704	Naka Petroleum Limited	2213	21-May-25	4	22-May-25		2,000,000		2,000,000
705	Mucore Enterprises Limited	2105	30-Sep-24	203	22-May-25		2,506,760		2,506,760
706	Nyamuki Contractors Ltd	2106	15/11/2024	20	23-May-25		3,816,400		3,816,400
707	Darol Contractors Limited	288	21-Dec-23	286	26-May-25		2,470,859		2,470,859

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Balance as at 30th June 2024 Ksh.	Addition During the Year Ksh	Payment During the Year Ksh	Balance as at 30 June 2025 Ksh
708	Walker Automec	2131	22/5/2025	488	26-May-25		70,000		70,000
709	Walker Automec	2130	22/5/2025	489	26-May-25		70,000		70,000
710	Walker Automec	2132	21/5/2025	485	26-May-25		103,500		103,500
711	Gtk Ventures Limited	1837	23-May-25	#NV009001	26-May-25		487,000		487,000
712	Dairy Investors Ltd	14	23/05/2025	28-06-00	26-May-25		1,080,000		1,080,000
713	Gentle Deylanex Investments	27	23/05/2025	85	27-May-25		686,000		686,000
714	Stingray Power Mechanics Ltd	320	28-Feb-25	Inv '005	27-May-25		4,622,951		4,622,951
715	Walker Automec			492	27-May-25		74,000		74,000
716	Walker Automec			493	28-May-25		76,000		76,000
717	Walker Automec			495	28-May-25		68,500		68,500
718	Walker Automec			494	28-May-25		85,600		85,600
719	Tredds Resorts	1765	27-May-25	Invoice Tncg 0669/2025	29-May-25		225,000		225,000
720	Gentle Deylanex Investment	43	12-May-25	0021 and 0011	30-May-25		1,082,000		1,082,000
721	Meraki Mukuru Limited	345	22-May-25	23	30-May-25		43,000		43,000
722	Metropolis Star Lab Kenya Limited	TNCG/11/2 021-2022	12-Aug-22	25000012	31-May-25		5,041,253		5,041,253
723	Liste Products	TNCG/10/2 024-2025	29-Nov-24	531	02-Jun-25		5,545,215		5,545,215

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Balance as at 30th June 2024 Ksh.	Addition During the Year Ksh	Payment During the Year Ksh	Balance as at 30 June 2025 Ksh
724	Liste Products	TNCG/10/2 024-2025	29-Nov-24	531	02-Jun-25		5,545,215		5,545,215
725	Papii Seecurity Services	TNCG/11/2 024-2025	29-Nov-24	47	03-Jun-25		1,785,000		1,785,000
726	Abrazin Ventures Limited Company	1827	20-May-25	AVT/05/0315	03-Jun-25		2,752,450		2,752,450
727	Seamast Enterprises	1829	23-May-25	SE/05013	03-Jun-25		2,163,450		2,163,450
728	Soysun Limited	1837	26-May-25	SL/5/25-215	03-Jun-25		2,182,000		2,182,000
729	Royal Delta Contractors Limited	2073	15/10/2024	17	05-Jun-25		4,968,280		4,968,280
730	Kenya Power Lighting Company				05-Jun-25		644,258		644,258
731	Naka Petroleum Limited	2214	05/Jun?25	5	05-Jun-25		2,000,000		2,000,000
732	Nyamuki Contractors Ltd	2176	15/11/2024	21	07-Jun-25		1,088,080		1,088,080
733	Walker Automec			496	07-Jun-25		60,600		60,600
734	Dataloop Africa Limited	47	14-May-25	311 and 312	09-Jun-25		2,349,000		2,349,000
735	Romma Motor Care Services			1017	09-Jun-25		134,154		134,154
736	Vada Solutions Limited	1735	28-Feb-25	V	09-Jun-25		2,558,400		2,558,400
737	Permurit Automobile			367	10-Jun-25		19,000		19,000
738	Romma Motor Care Services			1021	10-Jun-25		88,160		88,160
739	Tredds Resorts	153	28-May-25	TNCG/0697202 5	11-Jun-25		60,000		60,000

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Balance as at 30th June 2024 Ksh.	Addition During the Year Ksh	Payment During the Year Ksh	Balance as at 30 June 2025 Ksh
740	Mawicar Enterprises Limited	2181	12-Sep-24	7	12-Jun-25		3,944,000		3,944,000
741	Kerri Works Limited			246	12-Jun-25		1,299,200		1,299,200
742	Walker Automec			497	12-Jun-25		26,500		26,500
743	Acon Medical Supplies Ltd	1703	21-May-25	3005	12-Jun-25		2,326,600		2,326,600
744	Acon Medical Supplies Ltd	1736	23-May-25	3006	12-Jun-25		1,711,180		1,711,180
745	Walker Automec			498	13-Jun-25		128,000		128,000
746	Volksliftea	Tncg/52/20 19-2020			13-Jun-25		3,807,500		3,807,500
747	Moinno Enterprises	1707	26-May-25	980	13-Jun-25		2,712,500		2,712,500
748	Romma Motor Care Services			1198	14-Jun-25		35,032		35,032
749	Walker Automec			500	14-Jun-25		76,600		76,600
750	Tija General Supplies	384	05-Jul-25	606-608	16-Jun-25		1,171,816		1,171,816
751	Volnom Supplies Limited	1838	29-May-25	INV-004	16-Jun-25		196,500		196,500
752	KEMSA	1820	02-May-25	Inv. 82660, 82663, 62664 ,82669, 82662, 826680, 82683	16-Jun-25		6,161,565		6,161,565
753	Kenya Power Lighting Company	13	27-Jun-25	N253720250500 01	17-Jun-25		5,176,577		5,176,577
754	Walker Automec			692	17-Jun-25		177,500		177,500

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Balance as at 30th June 2024 Ksh.	Addition During the Year Ksh	Payment During the Year Ksh	Balance as at 30 June 2025 Ksh
755	Kendia Pharmaceuticals Ltd	1843	28/5/2025	KPL/05-1012	17-Jun-25		2,217,930		2,217,930
756	Medifare Tassia Pharmacy And Laboratory Services Ltd	1847	29-May-25	MTPLSL-5/101	17-Jun-25		2,647,740		2,647,740
757	Marmamet Enterprises Limited	1837	27-May-25	19	18-Jun-25		411,620		411,620
758	Hardi Enterprises Limited	2164	06-Jul-25	7220	18-Jun-25		2,034,146		2,034,146
759	Telemetric Venture Ltd	348	04-Apr-25	432	18-Jun-25		1,470,000		1,470,000
760	Kevnac Limited	441	02-Jul-25	Inv002/TNC/05/20	18-Jun-25		499,320		499,320
761	Damasscene & Sons Limited	1845	28-May-25	235	18-Jun-25		2,796,500		2,796,500
762	Kathunikin Company Limited	465	06-Feb-25	2001-2007	18-Jun-25		688,560		688,560
763	Venture Water Technology Limited	321	28-Feb-25	iNV029	19-Jun-25		4,976,700		4,976,700
764	Inchape Kenya Limited	2235	17-Jun-25	4	20-Jun-25		150,220		150,220
765	Cray Enterprises Limited	TNCG/QT/1373654-1/2023-2024	N/A	N/A	23-Jun-25		738,500		738,500
766	Cray Enterprises Limited	TNCG/QT/1373657-3/2023-2024	N/A	N/A	23-Jun-25		634,490		634,490
767	Jodoka Limited	TNCG/QT/1881950/2024-2025	30/05/2025	125	24-Jun-25		3,043,310		3,043,310
768	Romma Motor Care Services			1032	24-Jun-25		137,228		137,228
769	Romma Motor Care Services			1035	24-Jun-25		128,760		128,760
770	Netkams Limited	929	23-Jun-25	25-26	25-Jun-25		399,940		399,940

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Balance as at 30th June 2024 Ksh.	Addition During the Year Ksh	Payment During the Year Ksh	Balance as at 30 June 2025 Ksh
771	Jodoka Limited	TNCG/QT/1883014/2024-2025	30/5/2025	104	25-Jun-25		2,145,860		2,145,860
772	Jodoka Limited	TNCG/QT/1882089/2024-2025	30/05/2025	126	25-Jun-25		884,950		884,950
773	Kiwela Limited	TNCG/QT/1881877/2024-2025	30-May-25	37139	25-Jun-25		724,935		724,935
774	Kiwela Limited	TNCG/QT/1882253/2024-2025	30-May-25	37137	25-Jun-25		634,490		634,490
775	Total Energies	2243	26-Jun-25	MM/ CC/512 / 2025	26-Jun-25		1,000,000		1,000,000
776	Kenya Power Lighting Company	14		E250009	27-Jun-25		187,082		187,082
777	Romma Motor Care Services			1038	27-Jun-25		116,630		116,630
778	Romma Motor Care Services			1031	27-Jun-25		78,600		78,600
779	Romma Motor Care Services			1029	27-Jun-25		82,940		82,940
780	Murimakah Construction Limited	257	03-May-23	79	30-Jun-25		2,411,400		2,411,400
781	Musecol Enterprises Limited	280	21-Nov-23	5	30-Jun-25		1,075,935		1,075,935
782	Chanti Ventures Limited	52	25-Apr-24	CVS1388	30-Jun-25		71,750		71,750
783	Tredds Resorts	478	30-Jun-25	TNC0704/2025	30-Jun-25		70,800		70,800
784	Tredds Resorts			TNC0607/2024	30-Jun-25		141,000		141,000
785	Tredds Resorts	320	20-03-2025	TNC0671/2025	30-Jun-25		354,000		354,000
786	County Staff				30-Jun-25		6,288,150		6,288,150
787	Bluesteak Systems Limited	442	02-Jul-25	In 442/001/2025	30-Jun-25		1,196,694		1,196,694
788	Benma Technical Services Limited	23	05-Jul-24	1444	30-Jun-25		5,367,020		5,367,020
789	Dekap Limited	440	07-Feb-25	Inv 068	30-Jun-25		1,716,450		1,716,450
790	Romma Motor Care Services			1015	30-Jun-25		52,200		52,200

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Balance as at 30th June 2024 Ksh.	Addition During the Year Ksh	Payment During the Year Ksh	Balance as at 30 June 2025 Ksh
791	PRD Rigs Kenya Limited	328	03-May-25		30-Jun-25		2,000,000		2,000,000
792	Liste Products	TNCG/10/2 024-2025	29-Nov-24	577	30-Jun-25		5,545,215		5,545,215
793	Metropolis Star Lab Kenya Limited	TNCG/11/2 021-2022	12-Aug-22	25000013	30-Jun-25		5,692,849		5,692,849
794	Papii Seecurity Services	TNCG/11/2 024-2025	29-Nov-24	53	30-Jun-25		1,785,000		1,785,000
795	Kathunikin Company Limited	476	16-Jun-25	263-265	30-Jun-25		121,790		121,790
796	Nithi Water nd Sanitation Co Limited				30-Jun-25	9,259,814	9,111,193	9,259,814	9,111,193
	Total					678,538,336	409,537,128	411,439,316	676,636,147

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IV. INTER – ENTITY TRANSFERS

Ref	Entity	Q1	Q2	Q3	Q4	Cumulative Amount Transferred Ksh.	Confirmed Amount Received Ksh.
1	KISIP				167,000,000	167,000,000	167,000,000
2	NAVCDP				77,251,060	77,251,060	77,251,060
3	ASDSP				32,309,300	32,309,300	32,309,300
4	Pry Heath				12,741,000	12,741,000	12,741,000
	Total				289,301,360	289,301,360	289,301,360



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 Director of Finance
 County Executive

Date: 22nd July 2025



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 Director Accounting Services
 County Funds

Date: 22nd July 2025

