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REPORT OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF THARAKA-NITHI

FOR THE YEAR ENDED 30 JUNE, 2021

REPUBLIC OF KENYA





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THARAKA NITHI COUNTY EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30th JUNE, 2021

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

THARAKA NITHI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the Financial Year Ended 30th June, 2021

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Glossary of Abbreviations

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

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

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

County Government of Tharaka Nithi

Our Core Values

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

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

Our Mission

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

Our Vision

A prosperous and citizen focused County

Theme: The Haven of Value Addition

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

b) Key Management

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

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

Table 1: The County Executive Committee Members

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

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

Table 2: Fiduciary Responsibility

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

d) Fiduciary Oversight Arrangements

- **County Executive Audit Committee**

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

Table 3: Audit Committee Members

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

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

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

Table 4: CBEF Members

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

Other Fiduciary Oversight Bodies include:

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

e) Entity Headquarters

County Headquarters Building
Kathwana Town
P.O. Box 10-60406
KATHWANA

f) County Executive Contacts

Telephone: **0800720370**
Email: info@ tharakanithi.go.ke
Website: www.tharakanithicounty.go.ke

g) Entity Bankers

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

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

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

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

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

6. Family Bank
   Chuka Branch
   P.O Box
   CHUKA

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

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

2. FORWARD BY THE CEC MEMBER FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Tharaka Nithi Executive, Reports and Financial Statements for the year ended 30th June 2021. The Financial Statements present the financial performance of the County Government executive over the past year.

(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 received 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 KUSP

Further County received revenue from National Government exchequer as conditional grants allocations on reimbursement of health facilities forgone user fee, allocation from Kenya Roads Board Road Maintenance Fuel Levy Funds and conditional grants for development of Youth Polytechnic.

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. However, during the year under review, our own sources of revenue decline from 272M in 2019/20 to Ksh. 254M in 2020/21 mainly due to economic challenges posed by lockdowns due to Covid-19 pandemic in the country. We expect a revamp of the economy with easing of movement cessations during the next financial year 2021/2022.

Amount of unspent fund balances relate to money that was not utilized during the previous financial year. Such balances are carried forward and re-appropriated during the subsequent financial year.

The table below analyses the revenue realization for the financial year 2020/21;

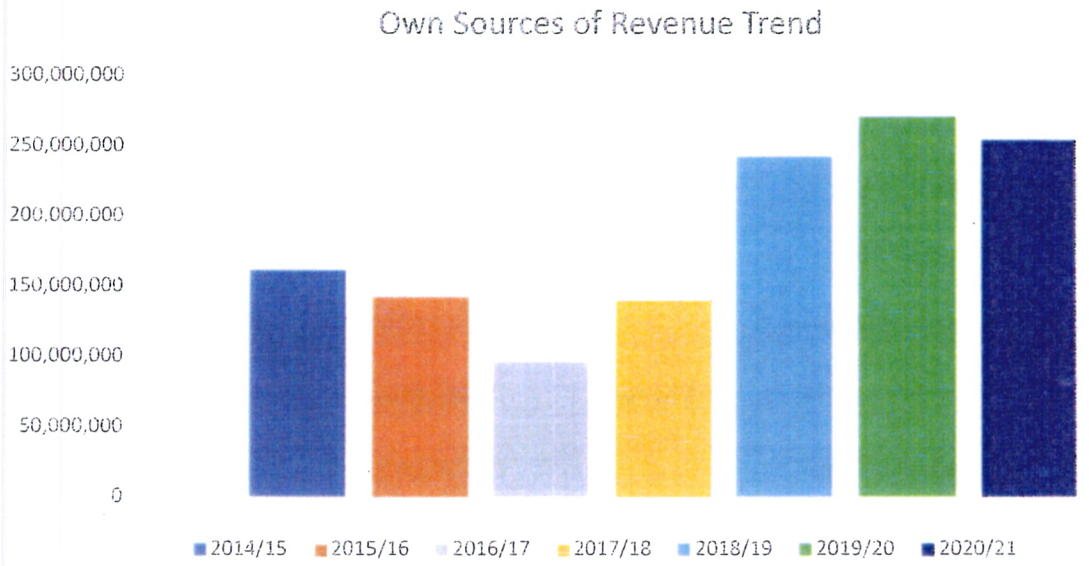
Table: 5 Summary of Revenue Realization

	Source of Revenue	Original Budget (Ksh)	Budget Supplementary Adjustment FY 2020/21 (Ksh)	Revised Approved Budget FY 2020/21 (Ksh)	Actual Cumulative Receipts (Ksh)	Level of Realization (%)
1	Equitable Share of National Revenue	3,861,300,000	400,815,600	4,262,115,600	4,262,115,600	100%
2	Danida Grant	11,160,000	-	11,160,000	11,160,000	100%
3	Compensation for forgone user fees	8,218,119	-	8,218,119	8,218,119	100%
4	Road Maintenance Fuel Levy	115,085,841	-	115,085,841	115,085,840	100%
5	World Bank - Transforming Health Systems	101,448,239	-	101,448,239	101,185,667	100%
6	ASDSP Grant	12,178,726	-	12,178,726	11,679,478	96%
7	Kenya Climate Smart Agriculture (KCSAP)	320,000,850	-	320,000,850	266,688,820	83%
8	KDSP Grant Level I & II	182,242,250	-	182,242,250	182,242,250	100%
10	KUSP – UDG	50,000,000	-	50,000,000	27,955,676	56%
11	Leasing of Medical Equipment	132,031,277	-	132,031,277	-	0%
12	Development of Youth Polytechnics	60,799,894	-	60,799,894	60,799,894	100%
13	Own Sources of Revenue	325,000,000	25,000,000	350,000,000	254,745,602	73%
14	Unspent Balances Brought Forward	-	252,554,178	252,554,178	252,554,178	100%
15	Other Receipts	-	-	-	18,450	100%
	Total Budget	**5,179,465,196**	**678,369,778**	**5,857,834,974**	**5,554,449,574**	**95%**

The County realized cumulative total revenue for the year amounting to Ksh. 5,554,449,574 against projected total revenue of Ksh. 5,857,834,974 representing 95% overall level of revenue realization resulting to revenue deficit of Ksh. 303,385,400

During the year under review, CARA Revenue constituting of Equitable Share, Danida Grant, Compensation for forgone user fees, Road Maintenance Fuel Levy funds, KDSP Grants Level I & II, Development of Youth Polytechnics were received full allocation, while THCS, ASDSP, KCSAP and UDG had slight deficit. The Leasing of Medical Equipment grant was fully utilized at National Government level.

The own sources of revenue reported a 6% decline from Ksh 272 M in 2019/20 to Ksh. 254 M in FY 2020/21. The decline was mainly due to economic challenges posed by lockdowns due to Covid-19 pandemic in the country. We expect a revamp of the economy with easing of movement cessations during the next financial year 2021/2022



(ii) Summary of Funds Utilization

The summary of funds utilization against the approved budget during the financial year 2020/21 was as follows:

Table 6: Summary of Funds Absorption

	Budget Category Executive	Original Budget FY 2020/21 (Ksh)	Budget Supplementary Adjustment FY 2020/21 Ksh	Revised Approved Budget FY 2020/21 (Ksh)	Actual Cumulative Expenditure (Ksh)	Level of Funds Absorption (%)
1	Development	1,697,450,808	237,811,159	1,935,261,967	1,346,399,471	70%
2	Recurrent	3,062,014,388	397,558,619	3,459,573,007	3,264,152,002	94%
3	County Assembly	420,000,000	43,000,000	463,000,000	429,024,953	93%
	Total Budget	**5,179,465,196**	**678,369,778**	**5,857,834,974**	**5,039,576,426**	**86%**

Sources: Approved Budget Tharaka Nithi County Supplementary Appropriation Act, 2020

The County reported overall absorption level at 86% for the year under review with **70%** and **94%** absorption rates for Development and Recurrent expenditure respectively. The failure to achieve full funds absorption can be attributed to revenue deficit and unrealised grant funds.

(iii) Summary of Budget Absorption by Expenditure Items

The table below present analysis overall budget absorption by expenditure item for the year under review;

Table 7: Summary of Expenditure by Item

Description	Approved Budget.	Cumulative Expenditure	Level of Budget Utilization %
Compensation of Employees	2,344,536,307	2,332,459,514	99%
Use of Goods and Services	783,239,299	693,584,133	88%
Transfers to Other Government Entities	463,000,000	429,024,953	93%
Other Grants and Transfers	624,097,463	462,001,584	74%
Govt Pension and Retirement Benefits	60,000,000	59,195,907	99%
Finance Costs	122,000	120,521	100%
Other Payments	5,000,000	-	0%
Acquisition of Assets	1,487,839,905	1,005,093,221	68%
Payable from Previous Financial Periods	90,000,000	58,096,593	65%
Total	**5,857,834,974**	**5,039,576,426**	**86%**

(iv) Cash flows

In the FY 2020/2021, the County experienced severe cash flow challenges due to delayed disbursement of CARA revenue with funds disbursement from Equitable Share of Revenue due in May and June disbursed by National Treasury on 30th June 2021. The revenue deficit on Own Sources of Revenue amounting to Ksh. 95 million affected service delivery and delayed payment for goods and services rendered to the County by our suppliers.

(v) Account receivables

Imprests management is a critical area of focus in County Government of Tharaka Nithi. Our aim is to adhere to the PFM regulations on imprests management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. We will place more emphasis on complying with the PFM regulations with regards to imprests. During the year under review the amount of outstanding imprest increases from Ksh. 1,907,330 in the year 2019/20 to Ksh. 21,512,623. This was as result of delayed payment of imprest requests which resulted in delayed surrender as at 30th June 2021.

(vi) Pending bills

The County Government pending bills as per previous financial year amounted to Ksh. 439 M additions during the year was Ksh. 152 million. During the year under review the County settled pending bills amounting to Ksh. 264 million. The amount of pending bills as at 30th June 2021 amounts to Ksh. **327 million**. Detailed schedule attached on **Annex III**.

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

(vii) Non-Current Assets

During the year under review the County acquired more non-current assets from construction of buildings in various health facilities, construction of ECDE Classes in all wards and purchase of utility vehicles, and office furniture and equipment at cost of Ksh. **586 million**. The cumulative non-current assets belonging to the County amount to Ksh. **4.6 billion**. Fixed Asset Schedule provided. **Annex VI**

(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 success 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.

for-money Achievements

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

Implementation Challenges of Strategic Objectives

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

Recommended Way Forward

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

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

Thank you very much and God bless Tharaka Nithi County



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

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

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

The County's 2018-2022 CIDP has identified eighteen (18) key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", SDGs and the MTP III.

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

The key development objectives of Tharaka Nithi County's 2018-2022 CIDP are to:

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

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

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

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

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	20%
Health Services	To increase access to quality and timely Preventive and promotive Health services	Reduced incidences of water-borne and sanitation related diseases	Coverage of Households that own any latrines (whether improved or unimproved)	80%
Health Services	To increase access to quality and timely Preventive and promotive Health services	Reduced incidences of water-borne and sanitation related diseases	% increase of food premises meeting minimum public Health Requirements	70%
Health Services	To increase access to quality and timely Preventive and promotive Health services	Reduced incidences of water-borne and sanitation related diseases	% increase of food, feed and water products/items meeting Health standards	70%
Health Services	To strengthen the provision and management of Health care services	Reduced incidences of priority communicable diseases targeted for eradication or elimination	TB treatment success rate	96%
Health Services	To strengthen the provision and management of Health care services	Reduced incidences of priority communicable diseases targeted for eradication or elimination	% reduction in new HIV Infections	60%
Health Services	To strengthen the provision and management of Health care services	Reduced incidences of priority communicable diseases targeted for eradication or elimination	Malaria Incidence	1%
Health Services	To strengthen the provision and management of Health care services	Improved maternal, newborn, child and adolescent Health	Proportion of children under one year fully immunized	77%

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

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

Department	Objective	Outcome	Indicator	Performance
Education, Gender, Culture and Social Services	Improving quality of education and training in Youth polytechnics	Increase technical training access, retention, completion and transition rate	% Increase in enrolment in YPS	20%
Education, Gender, Culture and Social Services	Development of sports at all levels in Tharaka Nithi County	Enhancing sport talents in Tharaka Nithi County	Increase in number of sports stadiums	3
Education, Gender, Culture and Social Services	Promote, conserve, and develop culture and arts	Harnessing and enhancing full potential of the peoples cultural heritage of Tharaka Nithi county	% Increase in number of children accessing care and protection services	5%
Lands, Physical Planning, Urban Development, Natural Resources	To have secure, accessible and conducive environment for doing business	Provision of urban services	Number of floodlights installed	20
Lands, Physical Planning, Urban Development, Natural Resources	To have secure, accessible and conducive environment for doing business	Provision of urban services	Number of markets constructed	10
Lands, Physical Planning, Urban Development, Natural Resources	To have secure, accessible and conducive environment for doing business	Provision of urban services	% recreational parks constructed	1
Lands, Physical Planning, Urban Development, Natural Resources	Ensure security of tenure	Protection of land rights	Number of completed adjudication sections completed	1

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	25
Water Services and Irrigation	Increase Access to clean & safe water	Ground water harvesting capacity increased	Number of solar powered boreholes	15
Water Services and Irrigation	Increase productivity through promotion of irrigated agriculture	Increase in irrigation agriculture	% increase in Ha under irrigation	5%
Environment and natural resources	To increase tree cover percentage and ensure access to clean and adequate water for sustainable development.	Increased forest cover	Number of Ha under forest	10,000

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

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT / SUSTAINABILITY REPORT

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

i. Sustainability strategy and profile

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

ii. Environmental Performance

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

iii. Employee Welfare

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

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

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

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

iv. Market place practices-

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

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

v. Community Engagements-

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

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 164 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a county government entity shall prepare financial statements in respect of that entity. Section 164 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The CECM in charge of Finance and Economic Planning is responsible for the preparation and presentation of the County Government of Tharaka Nithi financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on **30th June, 2021**. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CECM in charge Finance and Economic Planning of the County Government of Tharaka Nithi accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CECM Finance and Economic Planning is of the opinion that the entity's financial statements give a true and fair view of the state of County Government's transactions during the financial year ended **30th June, 2021**, and of the County Government's financial position as at that date. The CECM Finance and Economic Planning of the County Government of Tharaka Nithi further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the County Government financial statements as well as the adequacy of the systems of internal financial control.

The CECM Finance and Economic Planning of the County Government of Tharaka Nithi confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity'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 CECM Finance and Economic Planning confirms that the County Government of Tharaka Nithi 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 Government of Tharaka Nithi County Executive Financial Statements were approved and signed by the CEC Member of Finance and Economic Planning on **30th July 2021**



Dorothy I. K. Naivasha
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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF THARAKA-NITHI FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the County Executive of Tharaka-Nithi set out on pages 1 to 72, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Tharaka-Nithi as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

Basis for Qualified Opinion

1. Understatement of Compensation of Employees and Use of Manual Payroll

The statement of receipts and payments reflects an amount of Kshs.2,332,459,514 in respect of compensation of employees and as disclosed in Note 5 to the financial statements. Review of payrolls held by the County, which included IPPD, manual, contract and casuals' payroll reflects an understatement of compensation of employees by five months amounting to Kshs.3,522,099. In addition, an amount of Kshs.33,017,781 was paid through the manual payroll system. It was not clear why the Management maintained a manual payroll system. The use of manual payroll system requires manual calculation of gross pay, deductions and net pay by the human resource officers and constant monthly and/or annual updates of the data which could be prone to human error and manipulation.

Consequently, the accuracy and completeness of compensation of employees amounting to Kshs.2,332,459,514 could not be confirmed.

2. Use of Goods and Services and Acquisition of Assets

2.1 Unsupported Expenditure on Training

The statement of receipts and payments reflects an amount of Kshs.693,584,133 in respect of use of goods and services and as disclosed in Note 6 to the financial statements which includes training expenses amount of Kshs.6,934,665. However, there was no evidence that Management carried out this training. Further, included in the expenditure is Kshs.4,500,000 relating to trainings whose respective payment vouchers were not supported by attendance lists and travel documents.

2.2 Irregular Advance Payments for Undelivered Goods

Note 6 to the financial statements reflects an amount of Kshs.693,584,133 in respect of use of goods and services which includes expenditure of Kshs.85,054,780 in respect of

other operating expenses. Included in the expenditure is an amount of Kshs.7,656,550 paid as advance payment for artificial insemination services. A review of documents reflects various items with a value of Kshs.2,022,890 paid for but not delivered. It was not clear why the County Executive made full payment for goods before delivery contrary to Section 146 of the Public Procurement and Asset Disposal Act, 2015. Further, Management did not provide County own generated receipts for the sale of subsidized artificial insemination services.

2.3 Unsupported Expenditure on Catering Services

Note 6 to the financial statements reflects an amount of Kshs.693,584,133 in respect of use of goods and services which includes Kshs.89,885,305 in respect of hospitality supplies and services. Included in the expenditure is an amount of Kshs.2,760,000 paid to a firm for provision of catering services and accommodation for healthcare providers. However, audit of the expenditure revealed the following anomalies;

i. The signed attendance list for the healthcare providers for the three(3) months were not availed for audit.

ii. Nomination letters of participants selected for accommodation was not provided for audit.

iii. No explanation was provided why healthcare workers were provided with accommodation, yet they were paid allowances by the ministry of health during the Covid-19 period.

2.4 Unconfirmed Consumption of Fuel, Oil and Lubricants

Note 6 to the financial statements reflects use of goods and services amount of Kshs.693,584,133 which includes fuel, oil and lubricants expenditure of Kshs.60,265,815. However, review of documents relating to fuel usage at the hospitals and sub-counties revealed the following:

i. There are no internal control measures regarding requisition, approval and receipt of fuel at sub counties and hospitals.

ii. There was no reconciliation of the fuel register, work tickets and total fuel expenses.

iii. There were no monthly fuel expense returns by departments and hospitals to headquarter. Consequently, the basis upon which the fuel expense was included in the financial statements was not clear.

iv. Fuel payment vouchers did not have goods received vouchers (S13 cards) attached.

2.5 Unsupported Expenditure on Purchase of Motor Vehicles

Note 12 to the financial statements reflects acquisition of assets totalling Kshs.1,005,093,221, which includes an amount of Kshs.46,884,938 in respect of

purchase of vehicles and other transport equipment. Included in the expenditure is an amount of Kshs.27,000,000 spent on purchase of six (6) motor vehicles-double cab Isuzu-Dmax. However, payment vouchers amounting to Kshs.14,960,000, relating to purchase of motor vehicles were not availed for audit.

Consequently, the validity, accuracy and completeness of use of goods and services and purchase of vehicles and other transport equipment amounting to Kshs.693,584,133 and Kshs.46,884,938, respectively could not be confirmed.

3. Long Outstanding Imprests

Note 15 to the financial statements reflects account receivables balance of Kshs.22,374,541, which includes a balance of Kshs.21,512,623 in respect of outstanding imprest issued between 11 November, 2017 and 25 June, 2021. However, the imprest had not been surrendered or accounted for contrary to Section 93(5) of the Public Finance Management (County Government) Regulations, 2015. Further, it was noted that some officers held multiple imprests before surrendering contrary to Section 93(4)(b) of the Public Finance Management (County Government) Regulations, 2015.

Consequently, the validity and completeness of outstanding imprest balance of Kshs.21,512,623 could not be confirmed.

4. Lack of Ownership Documents

Annex vi to the financial statements reflects fixed assets with historical cost of Kshs.4,641,584,918 which includes Kshs.370,857,074 and Kshs.4,386,080 in respect of purchase of vehicles and other transport equipment and land respectively. However, details of the land including ownership documents were not provided for audit.

Further, documents provided for audit revealed that the County Executive owned one hundred and eighty-one (181) motor vehicles and one hundred and one (101) motor cycles. However, the Management provided ownership documents in respect of seventy-three (73) motor vehicles and forty-six (46) motor cycles, resulting to one hundred and eight (108) and fifty five (55) motor vehicles and motor cycles respectively whose ownership documents were not provided for audit.

In addition, out of the 181 motor vehicles, seventy (70) vehicles, representing 39%, were grounded. The Management did not explain steps taken to restore the conditions of the grounded motor vehicles and/or dispose them off to provide economic benefit to the County.

In the circumstances, the accuracy, valuation and ownership of land and motor vehicles balance of Kshs.375,243,154 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Tharaka-Nithi Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical

responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.5,857,834,974 and Kshs.5,554,449,574 respectively resulting to an under-funding of Kshs.303,385,400 or 5% of the budget. Similarly, the County Executive expended Kshs.5,039,576,426 against an approved budget of Kshs.5,857,834,974 resulting to an under-expenditure of Kshs.818,258,548 or 14% of the budget.

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

2. Shortfall of County Own Generated Receipts

Note 2 to the financial statements reflects an amount of Kshs.254,745,602 in respect of County own generated receipts against an approved budget of Kshs.350,000,000. This was a shortfall fall of 27.2% of the budgeted collection. A review of the revenue collected revealed the following;

i. The County Executive budgeted for revenue from land rates, cooperatives, miscellaneous plan application fees, health, physical planning, medical examination, excavation and enforcement but no collections were made during the year under review. Therefore, a pointer to unaccounted for revenue, revenue leakage and unrealistic budgeting mechanisms which require Management's attention.

ii. The County Executive did not budget for revenue from hire of hall & lorry, motor cycle operators, school inspection, food premises and private schools contrary to the provisions of County legislative framework.

iii. All the daily, weekly and monthly revenue reports, revenue cash book, revenue control sheets were not provided for audit.

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

1. Unresolved Prior Year Audit Matters

There were issues raised in the audit report for 2019/2020 financial year. However, no report or recommendations from the County Executive Management and oversight bodies were submitted for verification and clearance. Further, the issues remain unresolved contrary to Section 149(2)(i) of the Public Finance Management Act, 2012 which require Accounting Officers designated for County Government entities to try to resolve any issues resulting from an audit that remain outstanding.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Preparation and Submission of Consolidated and Departmental Financial Statements

1.1 Non-Preparation of Consolidated Financial Statements

The County Treasury did not prepare and submit the financial statements and summaries to the Auditor-General and deliver a copy to The National Treasury, Controller of Budget and the Commission on Revenue Allocation contrary to Section 163(1)(4) of the Public Finance Management Act, 2012.

1.2 Non-Preparation and Submission of Departmental Financial Statements

During the year the County Executive did not prepare the annual financial statements in respect of all the County Government entities in format prescribed by the Public Accounting Standards Board and submit the financial statements to the Auditor-General and deliver a copy to the County Treasury, Controller of Budget, and the Commission on Revenue Allocation, contrary to Section 163(1) and 164(1) of the Public Finance Management Act, 2012.

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

2. Failure to Prepare and Publish Contract Awards

During the year the Management did not prepare and publish all contracts awarded through the Public Procurement Information Portal (PPIP) contrary to the directive contained in the Executive Order No.2 of 2018 and subsequent communication by the

Head of Public Service vide Circular Ref No. OP/CAB 39/1A of 28 June, 2018 that required all Public Entities (PEs) to implement the Executive Order by the publication of contract awards in the format and manner stated therein.

Further, a report to Public Procurement Regulatory Authority on preferences and reservations indicating compliance with Section 157(10)(12)(13) of the Public Procurement and Assets Disposal Act, 2015 indicating the number of youths, women and persons with a disability whose goods and services had been procured by the Executive was not provided for audit.

In addition, the County Executive did not avail reports on quarterly and annual inventory and stock take as required by Section 162(2) of the Public Procurement and Asset Disposal Act 2015.

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

3. Payment to Council of Governors

During the year under review, the County Executive made payments to the Council of Governors amounting to Kshs.1,000,000 as legal fees which had not been budgeted for. The Management has not explained why the expenditure was incurred on a function which falls under the National Government.

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

4. Procurement and Related Issues

4.1 Procurement Irregularities in Preparation of Tharaka-Nithi Spatial Development Plan

The consultancy services for preparation of Tharaka-Nithi spatial development plan was signed on 15 March, 2018 at a contract sum of Kshs.26,842,640 with a contract duration of ten (10) months. The scope of the consultancy services was digital topographical mapping and preparation of a ten-year spatial development plan.

The contract period has since expired and no evidence of milestones, terms of reference and any output to be achieved from the consultancies was presented for verification. The submitted draft report has not been tabled, discussed and adopted by the County Assembly as required by Section 110(3) the County Government Act, 2012.

Further, no evidence was availed to explain why the consultant was awarded the tender through use of direct procurement method contrary to Section 103 of the Public Procurement and Asset Disposal Act 2015.

4.2 Unconfirmed Procurement Process Under Fuel, Oil and Lubricants

Note 6 to the financial statements reflects use of goods and services amount of Kshs.693,584,133 which includes fuel, oil and lubricants expenditure of Kshs.60,265,815. Included in the fuel, oil and lubricant amount of Kshs.60,265,815 are contracts amounting

to Kshs.58,641,715 whose procurement process could not be confirmed since the County Executive did not avail the following documents;

i. The advertisement as required by Section 96(1) of the Public Procurement and Asset Disposal Act, 2015.

ii. Evaluation committee report signed and initialed on each page as well as the full names and designation of the members as per Section 83(3)(a)(b) of the Public Procurement and Asset Disposal Act, 2015.

iii. Confirmation that the head of procurement reviewed the evaluation report and gave a professional opinion as per Section 84 of the Public Procurement and Asset Disposal Act, 2015.

iv. Letter of notification of award to the successful tenderer was issued in accordance with Section 87 of the Public Procurement and Asset Disposal Act 2015.

v. Letter of acceptance from the successful bidder as per Section 87(2) of the Public Procurement and Asset Disposal Act 2015.

vi. Notification to unsuccessful bidders in accordance with Section 87(3) of the Public Procurement and Disposals Act, 2015.

4.3 Non Provision of Procurement Documents Under Purchase of Motor Vehicles

Note 12 to the financial statements reflects acquisition of assets totalling Kshs.1,005,093,221 which includes an amount of Kshs.46,884,938 in respect of purchase of vehicles and other transport equipment. Included in the expenditure is an amount of Kshs.27,000,000 spent on purchase of six (6) motor vehicles-double cab Isuzu-Dmax . However, tender documents, evaluation committee minutes, inspection reports, professional opinions from the head of procurement and contract agreements were not availed for audit. Further, as at the time of the audit, whereas the six vehicles were acquired in November, 2019, they were yet to be registered under the name of the County Executive contrary to Section 132(1) of the Public Finance Management (County Governments) Regulations, 2015.

4.4 Poor Workmanship and Non-Provision of Revised Bill of Quantities - Construction of Kathwana Social Hall

Note 12 to the financial statements reflects acquisition of assets amount of Kshs.1,005,093,221 which includes construction of buildings expenditure of Kshs.99,060,243. Included in the expenditure is an amount of Kshs.5,034,330 paid to a firm for construction of Kathwana social hall. However, physical verification revealed that the construction work was in progress with poor workmanship. Revised bills of quantities and site instructions to authorize project alterations were not provided for audit.

Consequently, the expenditure did not agree with the bill of quantities.

4.5 Non-Provision of Procurement Documents for Outpatient Block Department, Consultation Rooms and Renovation Works

Note 12 to the financial statements reflects acquisition of assets totalling Kshs.1,005,093,221 which includes an amount of Kshs.371,099,782 in respect of infrastructure and civil works. Included in the expenditure is an amount of Kshs.2,158,100 paid to a contractor for the construction of outpatient department, consultation rooms and renovation works at Magutuni Hospital. However, the contract agreement was not availed for audit and therefore the contract period could not be confirmed. The progress reports, records of site visits and bills of quantities were not provided for audit. Further audit inspection revealed the following;

i. Construction works are ongoing at the outpatient block consultation rooms.
ii. No renovation works have been done at Magutuni Hospital.
iii. There were no material specifications for the structures.
iv. There was no progress of work reports, approved interim certificates and valuation of works done to date.

4.6 Non-Provision of Procurement Documents for Construction of Laboratory and Pharmacy Units

Note 12 to the financial statements reflects acquisition of assets totalling Kshs.1,005,093,221 which includes an amount of Kshs.371,099,782 in respect of infrastructure and civil works. Included in the expenditure is an amount of Kshs.6,032,880 paid to a contractor for renovation and expansion of lab and pharmacy unit at Magutuni hospital. However, an audit of procurement and payment documents revealed that the contract period was not specified, progress reports and records of site visits, certificates of completion, approved Bill of Quantities were not provided audit.

4.7 Un Confirmed Works at Mwithaga Water Project Supply

Note 12 to the financial statements reflects acquisition of assets totalling Kshs.1,005,093,221 which includes an amount of Kshs.371,099,782 in respect of infrastructure and civil works. Included in the expenditure is an amount of Kshs.1,936,260 paid to a contractor for the construction of Mwithaga 4 km pipeline project. An audit of procurement and payment documents revealed that the contract period was not stated in the award letter. There were no progress reports and records of site visits provided for audit.

Further audit inspection revealed the following:

i. Except for BQs A (1,2,3,4 and 5) for works costing Kshs.218,360, no other works were done by the contractor.

ii. None of the works stated in BQ numbers B and C were undertaken by the contractor.

iii. No excavation and transportation was done as purported by the contractor at a cost of Kshs.449,800 and Kshs.220,000, respectively.

4.8 Unconfirmed Procurement Process on Purchase of Ambulances

Note 12 to the financial statements reflects acquisition of assets totalling Kshs.1,005,093,221 which includes an amount of Kshs.46,884,938 in respect of purchase of vehicles and other transport equipment. Included in the expenditure is an amount of Kshs.2,824,934 spent on clearing charges for two ambulances donated to the County Executive. However, no tender documents including, requisitions, quotations, tender opening and evaluation minutes, professional opinions, letters of notification and acceptance of awards and contract agreements were provided for audit. Further, the following anomalies were noted:

i. The Management procured clearing services without a market survey contrary to Regulations 95(f) of the Public Procurement and Assets Disposal Regulations, 2020.

ii. The Management did not report the direct procurement to the Public Procurement Regulatory Authority Kenya within fourteen days after the notification of the award of the contract contrary to Regulations 90(1) of the Public Procurement and Assets Disposal Regulations, 2020.

iii. As at the time of audit, whereas the two ambulances were acquired in November, 2020, they were yet to be registered under the name of the County Executive contrary to Regulations 132(1) of the Public Finance Management (County Governments) Regulations, 2015.

iv. A letter dated 29 April, 2020 from the donor indicated that they were to facilitate the donations of the two Mercedes sprinter ambulances to the County Executive. However, the County Executive incurred expenditure on clearing charges amounting to Kshs.2,824,934. Further, as stipulated in the letter, the executive was to incur shipping charges on the fire engine and not the two ambulances.

4.9 Single Sourcing of Leased Offices

Note 6 to the financial statements reflects Kshs.693,584,133 in respect of use of goods and services which includes an amount of Kshs.3,159,840 in respect of rentals of produced assets. Included in the expenditure is an amount of Kshs.2,679,840 paid as rent for rented offices for use by various departments and sectors of Tharaka-Nithi County Executive. However, the offices were single-sourced contrary to requirements of Section103(2)(a) of the Public Procurement and Assets Disposal Act, 2015.

4.10 Non-Provision of Documents on Purchase of Knapsack Sprayers and Mouth Masks

Note 12 to the financial statements reflects acquisition of assets totalling Kshs.1,005,093,221 which includes an amount of Kshs.12,366,700 in respect of purchase of certified seeds, breeding stock and live animals. Included in the expenditure is an amount of Kshs.1,766,700 spent on purchase of knapsacks sprayers and mouth masks. However, no tender documents including, requisitions, minutes of negotiation by the ad

hoc evaluation committee, professional opinion and contract agreements were provided for audit.

Further, the Management procured the goods without a market survey contrary to Regulations 95(f) of the Public Procurement and Assets Disposal Regulations, 2020 that states that the cost of the items to be procured are at prevailing indicative market prices obtained through a market survey.

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

5. Stalled Projects

5.1 Stalled Upgrading of Tunyai Nthaara Road to Bitumen Standards

Note 12 to the financial statements reflects acquisition of assets totalling Kshs.1,005,093,221 which includes an amount of Kshs.392,816,969 in respect of construction of roads. Included in the expenditure is an amount of Kshs.49,858,531 paid to a contractor for upgrading of Tunyai Nthaara road to bitumen standard. An audit of procurement and payment documents revealed that the contract for upgrading of Tunyai Nthaara Road to Bitumen Standards was awarded to a contractor at a contract sum of Kshs.689,341,600 on 22 October, 2018 with a contract period of 36 months. Examination of available records revealed that the contractor had been paid a total of Kshs.167,857,693 as at 30 June, 2021.

However, physical inspection of the project revealed that the works which were due for completion on 22 November, 2021 were incomplete and have since stalled with only 3.4km out of 20km done. Further, the contractor was not on site.

5.2 Stalled Upgrading to Bitumen Standard of Mitheru - Kaanwa Road

Note 12 to the financial statements reflects acquisition of assets totalling Kshs.1,005,093,221 which includes an amount of Kshs.371,099,782 in respect of infrastructure and civil works. Included in the expenditure is an amount of Kshs.49,815,772 paid to a contractor for upgrading to bitumen standard of Mitheru - Kaanwa road. Audit of contract documents, valuation certificates and other related documents revealed that the project was awarded to a contractor at a contract price of Kshs.247,899,400. The contract period was six (6) months with commencement date of 27 February, 2018 and completion date of 28 August, 2018. As at 30 June, 2021 the contractor had been paid a total of Kshs.211,000,722 for doing 5.5 kilometres. An extension was requested and approved on 12 September, 2018 for 4 months up to 09 December, 2018. Since then, no other extension was approved to continue with the works. In addition, no valid performance bond was availed for audit.

Consequently, the validity and value for money for expenditure on upgrading of the above roads to bitumen standards could not be confirmed.

6. Human Resource Management

6.1 Non-Compliance to the Fiscal Responsibility Principles

The statements of receipts and payments reflects an expenditure of Kshs.2,332,459,514 on compensation of employees representing 44% of the total receipts of Kshs.5,301,895,396. This is contrary to the provisions of Regulation 26(a) the Public Finance Management Regulations, 2015 which limits for expenditure on wages and benefits to not more than 35% of the total revenue for the year.

6.2 Payroll Deductions Exceeding Two-Thirds (2/3) of Employee's Basic Pay

Review of the payrolls revealed that some employees' salary deductions fell below 1/3 of the basic salary, against provisions of Section 19(3) of the Employment Act, 17 of 2007 which requires that deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages.

6.3 Non-Compliance with the Law in the Engagement of Temporary Workers

Analysis of the payroll data reflects payments amounting to Kshs.3,187,903 paid to three hundred and thirty three (333) casual staff engaged by the County Executive for more than three(3) months with majority having been engaged throughout the year contrary to Section 37 of the Employment Act, 2007.

6.4 Non-remittance of Withholding Tax Deduction

Note 16 to the financial statements reflects a balance of Kshs.131,064,333 in respect of accounts payables, which includes Kshs.43,489,221 in respect of withholding tax deducted but not remitted to the Commissioner of Income Tax and which remained unremitted as at time of audit in September, 2021 contrary to Rule 8 of Income Tax Act Cap.470 (Withholding Tax) Rules 2001. No explanation was provided for failure by Management to remit the statutory deductions.

6.5 Late Remittance of Statutory Deductions

Comparison of statutory deductions for manual payrolls against Internet Banking (IB) bank statements revealed that statutory deductions for NSSF, NHIF and PAYE amounting to Kshs.1,632,000, Kshs.671,300 and Kshs.2,401,444, respectively were not remitted to the respective authorities as per the stipulated timelines. Further, it was noted that PAYE and NHIF deductions for casual workers for the month of February and March, 2021 amounting to Kshs.461,452 and Kshs.96,900, respectively had not been remitted.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis of Conclusion

1. Lack of Risk Management Policy for Internal Audit

The County Executive did not have a Risk Management Policy contrary to Regulation 158 of the Public Finance Management (County Governments) Regulations, 2015 which requires that internal auditors shall have a duty to give reasonable assurance through the Audit Committee on the state of risk management, control and governance within the Organization.

In the circumstance, it was not possible to confirm how operational and other risks faced by the County Executive were identified, monitored and controlled during the year under review.

2. Non-Tagging of Assets and Non-Maintenance of Updated Register

Annex vi to the financial statements reflects summary of non-current assets with historical cost of Kshs.4,641,584,918 as at 30 June, 2021. However, review of fixed assets registers and physical verification of the assets revealed that the assets were not tagged for ease of identification and movement contrary to Section 132(1)(2) of the Public Finance Management (County Government) Regulations, 2015.

Further, examination of the detailed asset register availed for audit revealed that the asset register was not updated as it contained only the assets that were acquired during the financial year 2020/2021 and not cumulated assets acquired and owned by the County since inception.

Consequently, the validity, ownership and accountability assets for the County Executive 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 control, risk management and overall governance were

operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material

uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

03 June, 2022

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30th JUNE 2021

	Notes	2020-2021 Ksh.	2019-2020 Ksh.
RECEIPTS			
Exchequer Releases	1	5,047,131,344	4,116,647,949
County Own Generated Receipts	2	254,745,602	271,605,362
Other Receipts	4	18,450	85,332
TOTAL RECEIPTS		**5,301,895,396**	**4,388,338,643**
PAYMENTS			
Compensation of Employees	5	2,332,459,514	2,015,104,735
Use of Goods and Services	6	693,584,133	560,753,619
Transfers to Other Government Units	7	429,024,953	357,770,800
Other Grants and Transfers	8	462,001,584	332,357,013
Social Security Benefits	9	59,195,907	29,684,503
Finance Cost	10	120,521	85,900
Other Payments	11	-	15,116,817
Acquisition of Assets	12	1,005,093,221	936,366,271
Payable from Previous Financial Years	13	58,096,593	-
TOTAL PAYMENTS		**5,039,576,426**	**4,247,239,658**
SURPLUS		**262,318,970**	**141,098,985**

The accounting policies and explanatory notes to these financial statements form an integral part of the Financial Statements. Tharaka Nithi County Executive Financial Statements were approved on **30th July 2021** and signed by:

Zephaniah Rwanda Mbaka
Chief Officer, Finance and Economic Planning

CPA. E.K Nduati
ICPAK Reg No.**6720**
Head of Accounts

7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2021

		2020-2021	2019-2020
	Notes	Ksh.	Ksh
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	14A	533,127,911	260,050,205
Cash Balances	14B	293,948	4,010,430
Total Cash and Cash Equivalent		**533,421,859**	**264,060,635**
Accounts Receivables	15	22,374,541	1,907,330
TOTAL FINANCIAL ASSETS		**555,796,400**	**265,967,965**
FINANCIAL LIABILITIES			
Accounts Payables	16	131,064,333	103,554,869
NET FINANCIAL ASSETS		**424,732,066**	**162,413,096**
REPRESENTED BY			
Fund Balance B/ Forward	17	162,413,096	21,314,111
Surplus/Deficit for the year		262,318,970	141,098,985
NET FINANCIAL POSITION		**424,732,066**	**162,413,096**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. Tharaka Nithi County Executive Financial Statements were approved on **30th July 2021** and signed by:

Zephaniah Rwanda Mbaka
Chief Officer, Finance and Economic Planning

CPA. E.K Nduati
ICPAK Reg.No.**6720**
Head of Accounts

7.3 STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30th JUNE 2021

		2020-2021	2019-2020
Receipts from Operating Income	**Notes**	**Ksh**	**Ksh**
Exchequer Releases	1	5,047,131,344	4,116,647,949
County Own Generated Receipts	2	254,745,602	271,605,362
Other Receipts	4	18,450	85,332
Total Receipts		**5,301,895,396**	**4,388,338,643**
Payments for operating expenses			
Compensation of Employees	5	2,332,459,514	2,015,104,735
Use of Goods and Services	6	693,584,133	560,753,619
Transfers to Other Government Entities	7	429,024,953	357,770,800
Other Grants and Transfers	8	462,001,584	332,357,013
Social Security Benefits	9	59,195,907	29,684,503
Finance Cost	10	120,521	85,900
Other Payments	11	-	15,116,817
Payable from Previous Financial Periods	13	58,096,593	-
Total Payments Operating Activities		**4,034,483,205**	**3,310,873,387**
Adjusted for:			
Decrease in Account Receivables	15	(20,467,211)	999,300
Increase in Account Payables	16	27,509,464	30,311,248
Net Cash Flow from Operating Activities		**7,042,254**	**31,310,548**
Net cash flow from operating activities		**1,274,454,445**	**1,108,775,804**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	12	(1,005,093,221)	(936,366,271)
NET INCREASE IN CASH AND CASH EQUIVALENT		269,361,224	172,409,533
Cash and Cash Equivalent at Beginning of Year	14	264,060,635	91,651,102
Cash and Cash Equivalent at END of the Year		**533,421,859**	**264,060,635**

The accounting policies and explanatory notes to these financial statements form an integral part of the Financial Statements. Tharaka Nithi County Executive Financial Statements were approved on **30th July 2021** and signed by:

Zephaniah Rwanda Mbaka
Chief Officer, Finance and Economic Planning

CPA. Nduati E.K
ICPAK Reg.No.**6720**
Head of Account

7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30th JUNE 2021

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
RECEIPTS	a	b	c=a+b	d	e=c-d	f=d/c %
Exchequer Releases	4,854,465,196	400,815,600	5,255,280,796	5,047,131,344	(208,149,452)	96%
Own Sources of Revenue	325,000,000	25,000,000	350,000,000	254,745,602	(95,254,398)	73%
Unspent Balances Returned CRF	-	252,554,178	252,554,178	252,554,178	-	100%
Other Receipts	-	-	-	18,450	18,450	100%
TOTAL RECEIPTS	**5,179,465,196**	**678,369,778**	**5,857,834,974**	**5,554,449,574**	**(303,385,400)**	**95%**
PAYMENTS						
Compensation of Employees	1,950,306,906	394,229,401	2,344,536,307	2,332,459,514	(12,076,793)	99%
Use of Goods and Services	693,855,445	89,383,854	783,239,299	693,584,133	(89,655,166)	89%
Transfers to Other Government Entities	420,000,000	43,000,000	463,000,000	429,024,953	(33,975,047)	93%
Other Grants and Transfers	659,506,687	(35,409,224)	624,097,463	462,001,584	(162,095,879)	74%
Government Pension and Retirement Benefits	80,000,000	(20,000,000)	60,000,000	59,195,907	(804,093)	99%
Finance Cost	-	122,000	122,000	120,521	(1,479)	100%
Other Payments	20,000,000	(15,000,000)	5,000,000	-	(5,000,000)	0%
Acquisition of Assets	1,355,796,158	132,043,747	1,487,839,905	1,005,093,221	(482,746,684)	68%
Payable from Previous Financial Periods	-	90,000,000	90,000,000	58,096,593	(31,903,407)	65%
TOTAL PAYMENTS	**5,179,465,196**	**678,369,778**	**5,857,834,974**	**5,039,576,426**	**(818,258,548)**	**86%**

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 7-8 were approved on **30th July 2021** and signed by:

Zephaniah Rwanda Mbaka
Chief Officer, Finance and Economic Planning

CPA. Nduati E.K.
ICPAK Reg.No.**6720**
Head of Accounts

7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30th JUNE 2021

Receipt/Expense Item	Original Budget (a)	Adjustments (b)	Final Budget c = (a+b)	Actual on Comparable Basis (d)	Budget Utilization Difference (f)	% of Utilization
Exchequer Releases	3,137,014,388	143,908,864	3,280,923,252	3,274,320,927	(6,602,325)	100%
Own Sources of Revenue	325,000,000	25,000,000	350,000,000	254,745,602	(95,254,398)	73%
Returned CRF	-	251,649,755	251,649,755	251,649,755	-	100%
Other Receipts	-	-	-	18,450	18,450	100%
TOTAL RECEIPTS	**3,462,014,388**	**420,558,619**	**3,882,573,007**	**3,780,734,734**	**(101,856,723)**	**97%**
PAYMENTS						
Compensation of Employees	1,950,306,906	394,229,401	2,344,536,307	2,332,459,514	(12,076,793)	99%
Use of Goods and Services	610,887,945	124,450,246	735,338,191	669,436,623	(65,901,568)	91%
Transfers to other Government Entities	400,000,000	23,000,000	423,000,000	419,745,682	(3,254,318)	99%
Other Grants and Transfers	272,312,027	(108,485,694)	163,826,333	113,307,727	(50,518,606)	69%
Government Pension and Retirement Benefits	80,000,000	(20,000,000)	60,000,000	59,195,907	(804,093)	99%
Finance Costs	-	122,000	122,000	120,521	(1,479)	100%
Other Payments	20,000,000	(15,000,000)	5,000,000	-	(5,000,000)	0%
Acquisition of Assets	128,507,510	22,242,666	150,750,176	89,631,710	(61,118,466)	59%
Payables from Previous Financial Periods	-	-	-	-	-	0%
TOTAL PAYMENTS	**3,462,014,388**	**420,558,619**	**3,882,573,007**	**3,683,897,684**	**(198,675,323)**	**95%**

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 7-8 were approved on **30th July 2021** and signed by:

Zephaniah Rwanda Mbaka
Chief Officer, Finance and Economic Planning

CPA. Nduati E.K.
ICPAK Reg.No.**6720**
Head of Accounts

7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30th JUNE 2021

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
Exchequer releases	1,717,450,808	256,906,736	1,974,357,544	1,772,810,417	(201,547,127)	90%
Own Sources of Revenue	-	-	-	-	-	-
Returned CRF	-	904,423	904,423	904,423	-	100%
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	**1,717,450,808**	**257,811,159**	**1,975,261,967**	**1,773,714,840**	**(201,547,127)**	**90%**
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of Goods and Services	82,967,500	(35,066,392)	47,901,108	24,147,510	(23,753,598)	50%
Transfers to other Government Entities	20,000,000	20,000,000	40,000,000	9,279,271	(30,720,729)	23%
Other Grants and Transfers	387,194,660	73,076,470	460,271,130	348,693,857	(111,577,273)	76%
Government Pension & Retirement Benefits	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
Finance Cost	-	-	-	-	-	-
Acquisition of Assets	1,227,288,648	109,801,081	1,337,089,729	915,461,511	(421,628,218)	68%
Payables from Previous Financial Period	-	90,000,000	90,000,000	58,096,593	(31,903,407)	65%
TOTAL PAYMENTS	**1,717,450,808**	**257,811,159**	**1,975,261,967**	**1,355,678,742**	**(619,583,225)**	**69%**

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 7-8 were approved on **30th July 2021** signed by;

Zephaniah Rwanda Mbaka
Chief Officer, Finance and Economic Planning

CPA. Nduati E.K.
ICPAK Reg.No.**6720**
Head of Accounts

Explanation Notes to Financial Statements:

1. The County realised revenue from Exchequer Releases amounting to Ksh. **5,047,131,344** against the budget amount of Ksh. **5,255,280,796** resulting to deficit of Ksh. **208,149,452**. The deficit from Exchequer Releases were as follow;

CARA Revenue	Approved Budget	Actual Realized	Variance
Equitable Share of National Revenue	4,262,115,600	4,262,115,600	-
Danida Grant	11,160,000	11,160,000	-
Compensation for forgone user fees	8,218,119	8,218,119	-
Road Maintenance Fuel Levy	115,085,841	115,085,840	(1)
World Bank - Transforming Health Systems	101,448,239	101,185,667	(262,572)
ASDSP Grant	12,178,726	11,679,478	(499,248)
Kenya Climate Smart Agriculture (KCSAP)	320,000,850	266,688,820	(53,312,030)
KDSP Grant Level I & II	182,242,250	182,242,250	-
KUSP – UDG	50,000,000	27,955,676	(22,044,324)
Leasing of Medical Equipment	132,031,277	-	(132,031,277)
Development of Youth Polytechnics	60,799,894	60,799,894	-
Total Amount	**5,255,280,796**	**5,047,131,344**	**(208,149,452)**

2. The Own Sources of Revenue reported actual amount of Ksh. 254,745,602 against approved budget of Ksh. 350,000,000 resulting to revenue deficit of Ksh. 95,254,398 resulting to 73% performance level.

3. The unspent Balance return to CRF by executive from FY 2019/20 amounted to Ksh. 252,554,178

4. The revenue from other receipts amount of Ksh. 18,450 relate to unspent balances returned by the County Assembly from FY 2019/20.

5. The personnel expenditure reported actual expenditure of 2.3 million resulting to 99% level of absorption against the budget allocation.

6. The Use of Goods and Services, recorded a moderate expenditure at 89% following more austerity measures undertaken by the County Treasury to control expenditure on non-essential items and Covid pandemic control measures that resulted to reduced travel

7. The Transfer to other Government entities relate to allocation to County Assembly of Tharaka Nithi with total disbursement of Ksh. 429 million been 93% absorption level of the County Assembly budget. The short fall is attributed to revenue deficit.

8. Expenditure on Other Grants and Transfer relate to current transfers of grants to Youth Polytechnic Capitation grant, World Bank and DANIDA health facilities grants transfer, capital grant transfers for ASDSP, KCSAP and KUSP. The shortfall is attributed to unreleased grants from KSCAP and KUSP - UDG

9. During the Financial Year, the County paid gratuity for officers on contract term been monthly contribution amounting to Ksh. 59 million.

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

11. The County expenditure on acquisition of assets amounting to Ksh. 1.0 million constitute mainly development projects such as improvement of access roads, construction of buildings, purchase of motor vehicles, civil works and purchase of specialized equipment with absorption level of 68%.

12. The expenditure on Account Payables from Previous Financial Period was budgetary provision for paying off debt owed to Kenya Revenue Authority.

13. The overall funds absorption during the financial year 2020/21 was at 86%. The short fall can be attributed to revenue deficit as detailed above.

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

Statement of:	**Actual Receipts Ksh.**
Appropriation Recurrent and Development Combined	5,554,449,574
Receipts and Payments	5,301,895,396
Cash Flow	5,301,895,396
Variance	**252,554,178**

The Variance is the amount of unspent balances from previous financial year which is included among the receipts under the statement of Appropriation Recurrent and Development Combined as contained on (***Note No. 3)***. However, the revenue component is excluded under the Statement of Receipts and Payments, while in the Statement of Cash Flows, the amount is contained in the Cash and Cash Equivalent at the beginning of the Year (***Note No. 14***)

7.7 BUDGET EXECUTION BY PROGRAMME AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
3000			**0**	**0**	**0**
	0	Default - Non Programmatic	0	0	0
101003000			**612,248,693.00**	**609,859,017.60**	**2,389,675.40**
	101013610	Administration, Policy, Strategy and Management of Agriculture	147,289,034.00	151,650,161.35	-4,361,127.35
	101023610	General Administration Services	464,959,659.00	458,208,856.25	6,750,802.75
102003000			**280,075,367.00**	**216,904,081.75**	**63,171,285.25**
	102013610	Physical Planning Services	67,511,989.00	65,853,087.75	1,658,901.25
	102023610	Establishment and Promotion of Land Policy	0	0	0
	102033610	Land administration & management	212,563,378.00	151,050,994.00	61,512,384.00
	102043610	County Spatial Planning Services	0	0	0
103003000			**0**	**0**	**0**
	103013610	Promotion of Energy and Renewable Energy Sources	0	0	0
104003000			**0**	**0**	**0**
	104013610	Information Communication and Technology	0	0	0
105003000			**3,705,550.00**	**163,230.00**	**3,542,320.00**
	105013610	Crops Development, Agribusiness and Market Development	3,705,550.00	163,230.00	3,542,320.00
108003000			**1,855,000.00**	**2,073,042.90**	**-218,042.90**
	108013610	Public Works Services	1,855,000.00	2,073,042.90	-218,042.90
109003000			**11,976,110.00**	**1,113,710.00**	**10,862,400.00**
	109013610	SP1:Kathwana Urban Area Support	11,976,110.00	1,113,710.00	10,862,400.00
201003000			**31,551,600.00**	**31,616,104.70**	**-64,504.70**
	201013610	General Administration Services	31,551,600.00	31,616,104.70	-64,504.70
202003000			**592,640,948.00**	**623,410,568.65**	**-30,769,620.65**
	202013610	Rural Roads Improvement and Maintenance Services	592,640,948.00	623,410,568.65	-30,769,620.65
205003000			**24,578,690.00**	**21,483,730.90**	**3,094,959.10**
	205013610	ICT Infrastructure Development	24,578,690.00	21,483,730.90	3,094,959.10
301003000			**88,866,802.00**	**53,487,690.10**	**35,379,111.90**
	301013610	General Administration and Support Services	88,866,802.00	53,487,690.10	35,379,111.90
304003000			**1,148,500.00**	**38,380.00**	**1,110,120.00**
	304013610	Cooperative Advisory Services and Marketing	1,148,500.00	38,380.00	1,110,120.00
305003000			**8,787,448.00**	**4,934,648.00**	**3,852,800.00**
	305013610	Promotion of Industrial Products	3,812,370.00	1,699,170.00	2,113,200.00
	305023610	Wholesale and Retail Trade Development	0	0	0
	305033610	Industrial Development	0	0	0
	305043610	Consumer Protection & Fair-Trade Practices	4,975,078.00	3,235,478.00	1,739,600.00
401003000			**88,564,480.00**	**82,753,807.00**	**5,810,673.00**
	401013610	Primary Healthcare	88,564,480.00	82,753,807.00	5,810,673.00
	401023610	Pharmacy services	0	0	0
404003000			**1,501,407,425.00**	**1,627,583,237.35**	**-126,175,812.35**
	404013610	General Administration Services	242,232,780.00	185,247,917.70	56,984,862.30
	404023610	Health Records and Information Services	0	0	0

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
	404033610	Human resource management	1,009,693,954.00	1,278,546,113.65	-268,852,159.65
	404043610	Policy,Planning, Financing and Budgeting	247,980,571.00	162,817,086.00	85,163,485.00
	404053610	HMIS Monitoring and Evaluation	1,500,120.00	972,120.00	528,000.00
	404063610	Research and Development	0	0	0
	405043610	Mobile clinic (Beyond zero campaign)	0	0	0
501003000			**166,846,409.00**	**141,000,000.00**	**25,846,409.00**
	501013610	Administration Planning and Support Services	166,846,409.00	141,000,000.00	25,846,409.00
504003000			**169,366,637.00**	**97,227,014.00**	**72,139,623.00**
	504013610	Promotion of Basic Education (ECDE)	68,445,597.00	48,834,831.00	19,610,766.00
	504023610	Youth Training and Capacity Building	100,921,040.00	48,392,183.00	52,528,857.00
701003000			**27,508,972.00**	**27,305,195.00**	**203,777.00**
	701013610	Management of County Executive Services	0	0	0
	701023610	Human Resource Management & Development (County Secretary)	0	0	0
	701033610	Coordination of CMAs (Office of County Secretary)	17,729,700.00	18,094,463.00	-364,763.00
	701043610	Public Sector Advisory Services (Legal, Political, and Economic A	9,779,272.00	9,210,732.00	568,540.00
702003000			**21,988,678.00**	**18,248,746.00**	**3,739,932.00**
	702013610	Public Sector Advisory Services (Legal & Economic Advisors)	0	0	0
	702023610	County Public Service Board	950,000.00	730,750.00	219,250.00
	702033610	Communication and Strategy	18,488,678.00	15,571,746.00	2,916,932.00
	702043610	County Secretary	0	0	0
	702053610	Disaster Management and Coordination	2,550,000.00	1,946,250.00	603,750.00
703003000			**10,671,613.00**	**8,849,820.20**	**1,821,792.80**
	703013610	Economic Development, Planning and Coordination Services	0	0	0
	703023610	Monitoring and Evaluation Services	2,476,350.00	2,353,360.00	122,990.00
	703043610	Economic Development, Planning and Coordination Services	6,004,363.00	5,075,813.20	928,549.80
	703053610	County Statistics Services	2,190,900.00	1,420,647.00	770,253.00
704003000			**67,767,192.00**	**74,340,542.20**	**-6,573,350.20**
	704013610	Monitoring and Evaluation Services	49,003,787.00	55,332,477.20	-6,328,690.20
	704023610	Control and Management of Public Finances	0	0	0
	704033610	Procurement and Value Chain Management Services	2,390,000.00	1,830,550.00	559,450.00
	704043610	Revenue Management Serives	0	0	0
	704053610	Audit Services	3,750,780.00	3,198,440.00	552,340.00
	704063610	Budget Formulation and Cordination	8,930,275.00	11,123,075.00	-2,192,800.00
	704073610	Resource Mobilization and Management	0	0	0
	704083610	Accounting Services	3,692,350.00	2,856,000.00	836,350.00
705003000			**0**	**0**	**0**
	705013610	Urban Development and Settlement	0	0	0
706003000			**920,538,906.00**	**766,099,613.80**	**154,439,292.20**
	706013610	General Administration and Support Services	498,804,819.00	385,199,729.70	113,605,089.30
	706023610	Sub-County Administration and Field Services	4,500,000.00	3,389,760.00	1,110,240.00

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
	706033610	Coordination of Humanitarian Responses	0	0	0
	706043610	Management of County Affairs (Office of Governor)	108,272,192.00	106,049,065.30	2,223,126.70
	706053610	Coordination and Supervisory Services (Deputy Governor's Office)	8,690,000.00	7,794,535.00	895,465.00
	706063610	Office of the Clerk	0	0	0
	706073610	Policy, Law and Research Services	0	0	0
	706083610	Administrative Services	51,940,000.00	40,899,800.00	11,040,200.00
	706093610	Ward Administration Services	0	0	0
	706103610	Human Resource Management Services	248,331,895.00	222,766,723.80	25,565,171.20
707003000			**0**	**0**	**0**
	707013610	County Assembly Service Board	0	0	0
708003000			**160,444,926.00**	**73,293,842.00**	**87,151,084.00**
	708013610	County Assembly Services	117,082,332.00	42,889,450.00	74,192,882.00
	708023610	Coordination Services (Office of the Speaker)	5,442,530.00	3,526,100.00	1,916,430.00
	708033610	Procedure and Oversight Services (Committees)	37,920,064.00	26,878,292.00	11,041,772.00
710003000			**4,928,231.00**	**4,658,644.00**	**269,587.00**
	710013610	Urban Administrative Service	4,928,231.00	4,658,644.00	269,587.00
711003000			**650,000.00**	**508,850.00**	**141,150.00**
	711013610	County Public Service Board Services	650,000.00	508,850.00	141,150.00
712003000			**6,643,550.00**	**3,824,830.00**	**2,818,720.00**
	712013610	Revenue Administration	6,643,550.00	3,824,830.00	2,818,720.00
713003000			**288,657,943.00**	**38,268,997.00**	**250,388,946.00**
	713013610	Kenya Devolution Support Program	288,657,943.00	38,268,997.00	250,388,946.00
1001003000			**51,966,136.00**	**2,912,290.00**	**49,053,846.00**
	1001013610	Environment and Natural Resource	51,966,136.00	2,912,290.00	49,053,846.00
	1001023610	Water Services	0	0	0
1002003000			**201,364,339.00**	**170,648,270.85**	**30,716,068.15**
	1002013610	Domestic Water Services	190,436,659.00	161,769,140.85	28,667,518.15
	1002023610	Water Storage Services	1,329,000.00	671,200.00	657,800.00
	1002033610	Irrigation and Drainage Services	9,598,680.00	8,207,930.00	1,390,750.00
		Grand Total	**5,854,834,974.00**	**5,039,576,426.00**	**815,258,548.00**

7.8 SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shilling, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

4. In-kind contributions

In-kind contributions are donations that are made to the County Government of Tharaka Nithi in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Third Party Payments

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

6. Cash and Cash Equivalents

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

Restriction on Cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Ksh 23,367,668 compared to Ksh 11,506,457 in prior period as indicated on note 14 Cash and Bank Balances.

There were no other restrictions on cash during the year

7. Accounts Receivable

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

8. Accounts Payable

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Non- Current Assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements. Only acquisition of assets that have future economic value and ownership to County is recognised on Fixed Asset Register. Assets of consumable nature are excluded from the register.

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of Receipts and Payments in the year in which the payments are made.

11. Contingent Liabilities

A contingent liability is:

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

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

The County does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. There were no contingent liabilities in the year.

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Contingent Assets

The County does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Government of Tharaka Nithi budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 11th June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. There was two (2) number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

14. Comparative Figures

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

15. Subsequent Events

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

16. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

17. Related Party Transactions

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

7.9 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020-2021	2019-2020
	Ksh	Ksh
Exchequer Releases	5,047,131,344	4,116,647,949
Total	**5,047,131,344**	**4,116,647,949**

The above comprises transfers from the Exchequer from CARA, comprising of Equitable Share and donor funds released through the exchequer as detailed in A and B below.

A. Equitable Share

	2020-2021	2019-2020
	Ksh	Ksh
Total Exchequer Releases Quarter 1	337,515,600	682,880,400
Total Exchequer Releases Quarter 2	1,295,118,000	706,428,000
Total Exchequer Releases Quarter 3	981,150,000	1,118,511,000
Total Exchequer Releases Quarter 4	1,648,332,000	1,079,265,000
Total	**4,262,115,600**	**3,587,084,400**

B. Conditional Allocations to County Government by National Government as Per CARA 2020

	2020-2021	2019-2020
Description	Ksh	Ksh
Reimbursement for forgone User fees	8,218,119	8,218,119
Development of Youth Polytechnic	60,799,894	55,638,298
Road Maintenance Fuel Levy Fund	115,085,840	111,402,375
Covid-19 Emergency Grant	-	39,677,000
Frontline Health Workers Covid Allowances	-	40,470,000
TOTAL	**184,103,853**	**255,405,792**

C. Donor Funds Released Through Exchequer Releases as Per CARA, 2020

Name of Donor	2020-2021	2019-2020
Grants Received from Multilateral Donors (International Organizations)	**Ksh**	**Ksh**
Universal Healthcare in Devolved System Program (UHDSP) DANIDA	11,160,000	14,935,000
Transforming Health System for Universal Care Project (THSUC) World Bank	101,185,667	40,140,278
Agriculture Sector Development Support Programme (ASDSP) Sweden	11,679,478	15,348,408
Kenya Climate Smart Agriculture Project (KCSAP) World Bank	266,688,820	129,172,131
Kenya Urban Support Project - Urban Dev Grant (KUSP - UDG) World Bank	27,955,676	35,761,940
Urban Institutional Grant (UIG) World Bank	-	8,800,000
Kenya Devolution Support Programme (KDSP) World Bank	182,242,250	30,000,000
Total Amount	**600,911,891**	**274,157,757**

2. COUNTY OWN GENERATED RECEIPTS

	2020-2021	2019-2020
	Ksh	Ksh
Parking Fees	15,488,391	11,565,634
Plot/Land Rates & Rents and Stand Premiums	5,478,043	3,383,020
Single Business Permits, Advertisement & Promotion fee	59,880,042	53,762,321
Barter Market / Entrance Fee / Slaughter Fee	12,047,190	12,501,453
Rent / Lease County Houses and Stalls	2,833,471	4,238,149
Livestock & Agriculture Produce Cess	2,435,793	2,389,260
Natural Resources Excavation Cess (stone, marram, sand)	51,415,377	47,689,295
Hospital Fees	75,301,689	88,680,211
Property Fess (Transfer, Subdivision, Consent, clearances)	795,690	1,000,050
Technical Services (Building Plans Approval)	6,301,530	6,342,768
Administrative Fees and Charges	10,995,586	32,490,951
Tourism (Mt. Kenya Lodge)	736,030	879,000
Weights and Measures Fee	274,620	210,500
Liquor Licences	10,501,820	6,448,500
Veterinary Services	230,090	24,250
Co-operative Fees	30,240	-
Total	**254,745,602**	**271,605,362**

3. UNSPENT BALANCES RETURNED CRF

	2020-2021	2019-2020
	Ksh	Ksh
Tharaka Nithi Revenue Fund Account	136,669,453	1,540,539
Tharaka Nithi County Recurrent Account - CBK	2,947	7,643,060
Tharaka Nithi County Development Account - CBK	72,085	1,272,678
Tharaka Nithi Fuel Levy Fund Account - CBK	832,338	2,176,009
Tharaka Nithi County- Health Special Purpose - CBK	4,759,485	4,512,210
Tharaka Nithi County KDSP – CBK	21,415,693	6,009,772
Tharaka Nithi County Poly Grant - CBK	29,115,391	21,638
Tharaka Nithi County Urban Dev Grant – CBK	-	18,049,846
Tharaka Nithi County Covid – CBK	39,677,000	-
Tharaka Nithi County Deposit Account - CBK	-	36,945,209
Tharaka Nithi County Imprest Acct Co-Op Bank	4,456,350	94,282
Tharaka Nithi Revenue Acct. - Equity Bank	4,930,974	5,603,667
Tharaka Nithi Revenue Account - Trans Nation Sacco	3,963,716	437,573
Magutuni Hospital Account - KCB	17,824	77,802
Chuka District Hospital Account – KCB	147,220	867,891
Tharaka South District Hospital Management Board - Co-op Bank (Marimanti Hospital)	1,828,083	443,608
Kibung'a Sub District Hospital - Co-op Bank	655,189	582,042
Cash in Hand and Transit	4,010,430	5,373,276
Total Bank Balances	**252,554,178**	**91,651,102**

4. OTHER RECEIPTS

	2020-2021	2019-2020
	Ksh	Ksh
County Assembly Returned Unspent Balance	18,450	-
Returned Unpaid Transaction Previous Year - Recurrent	-	85,332
Total	**18,450**	**85,332**

5. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Ksh	Ksh
Basic Salaries of Permanent Employees	1,252,436,873	1,060,470,612
Basic Wages of Temporary Employees	33,624,000	43,606,598
Personal Allowances paid as part of Salary	995,709,313	899,605,545
Pension and other Social Security Contributions	50,689,328	11,421,980
Total	**2,332,459,514**	**2,015,104,735**

6. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Ksh	Ksh
Utilities, Supplies and Services	25,143,411	26,570,844
Communication, Supplies and Services	11,817,948	6,242,471
Domestic Travel and Subsistence	83,818,287	65,907,613
Foreign Travel and Subsistence	-	5,583,288
Printing, Advertising and Information Supplies & Services	18,491,733	24,668,150
Rentals of Produced Assets	3,159,840	4,227,470
Training Expenses	6,934,665	27,969,740
Hospitality Supplies and Services	89,885,305	47,346,012
Insurance Costs	15,850,597	18,880,983
Specialised Materials and Supplies	199,155,067	133,724,175
Office and General Supplies and Services	28,786,220	17,385,506
Fuels, Oil and Lubricants	60,265,815	47,007,640
Other Operating Expenses	85,054,780	82,503,786
Routine Maintenance – Vehicles and other Transport Equipment	38,547,379	31,193,476
Routine Maintenance – Other Assets	26,673,086	21,542,465
Total	**693,584,133**	**560,753,619**

7. TRANSFER TO OTHER GOVERNMENT ENTIES

Description	2020-2021	2019-2020
	Ksh	Ksh
County Assembly of Tharaka Nithi	429,024,953	357,770,800
TOTAL	**429,024,953**	**357,770,800**

8. OTHER GRANTS AND TRANSERS

	2020-2021	2019-2020
	Ksh	Ksh
Membership Fees and Dues and Subscriptions to International Organization	1,000,000	-
Scholarships and Other Educational Benefits	21,770,000	23,702,667
Other Capital Transfers and Grants	348,693,857	258,832,325
Other Current Transfers and Grants	90,537,727	49,822,021
TOTAL	**462,001,584**	**332,357,013**

Explanation Notes

The expenditure on Scholarship and other educational benefit relate to amount transferred to Tharaka Nithi County Bursary Fund as at 30th June 2021

The item of Other Capital Grants relate to grants transfers to KCSAP 297M, KUSP 14M, Youth Development Fund Ksh. 25M and ASDSP Ksh. 11M during the FY 2020/21

The Current Grant relate to transfers to Health Facilities World Bank and Danida grants, amounting to Ksh. 55M and Youth Polytechnic grants of Ksh. 35 M including other expenditure charges under grants.

9. SOCIAL SECURITY BENEFITS

	2020-2021	2019-2020
	Ksh	Ksh
Government Pension and Retirement Benefits	59,195,907	29,684,503
Total	**59,195,907**	**29,684,503**

Explanation Notes

The expenditure relates to payment of gratuity for employees under contract employment. The expenditure for the current year amount to Ksh. 59M after payment of amount owed from previous years.

10. FINANCE COST

	2020-2021	2019-2020
	Ksh	Ksh
Bank Charges & Fees	120,521	85,900
Total	**120,521**	**85,900**

11. OTHER PAYMENTS

	2020-2021	2019-2020
	Ksh	Ksh
Transfer to Emergency Fund	-	15,116,817
Total	**-**	**15,116,817**

12. ACQUISITION OF ASSETS

Non-Financial Assets	2020-2021	2019-2020
	Ksh	Ksh
Construction of Buildings	99,060,243	236,390,425
Refurbishment of Buildings	1,603,023	7,087,690
Construction of Roads	392,816,969	384,537,311
Infrastructure and Civil Works	371,099,782	191,234,203
Purchase of Vehicles and Other Transport Equipment	46,884,938	55,980,000
Purchase of Office Furniture and General Equipment	14,667,726	11,563,305
Purchase of Specialised Plant, Equipment and Machinery	51,359,240	21,567,662
Purchase of Certified Seeds, Breeding Stock and Live Animals	12,366,700	20,810,375
Research, Studies, Project Preparation, Design & Supervision	15,234,600	7,195,300
Total	**1,005,093,221**	**936,366,271**

13. PAYABLE FROM PREVIOUS FINANCIAL PERIODS

	2020-2021	2019-2020
	Ksh	Ksh
Domestic Payables from Previous Financial Period	58,096,593	-
Total	**58,096,593**	-

The expenditure relates to payment of amounts owes to KRA arising from Tax Audit Assessment conducted in March 2020. The gross amount demanded was Ksh. 121M with Ksh. 18M PAYE debt payment charged to Personnel Remunerations in FY 2019/20 and Ksh. 8M in FY 2020/21. The payment for Ksh. 58 relate to withholding VAT with Balance of Ksh. 36 M payable in the following year.

14. CASH AND BANK BALANCES

Name of Account & Bank	Account Number	Purpose	2020-2021	2019-2020
			Ksh	Ksh
Tharaka Nithi Revenue Fund Account	1000171707	Revenue Fund	345,126,913	136,669,453
Tharaka Nithi County Recurrent Account - CBK	1000171375	Recurrent Acct	398,473	2,947
Tharaka Nithi County Development Account - CBK	1000171359	Development Act	104,394	72,085
Tharaka Nithi Fuel Levy Fund Account - CBK	100251988	Fuel Levy Fund	10,318,393	832,338
Tharaka Nithi County- Health Special Purpose - CBK	1000287691	Grants	53,804,585	4,759,485
Tharaka Nithi County KDSP - CBK	1000394676	Grants	25,848,040	21,415,693
Tharaka Nithi County KCSAP SP – CBK	1000365568	Grants	-	-
Tharaka Nithi County ASDSP SP - CBK	1000365579	Grants	-	-
Tharaka Nithi County Poly Grant - CBK	1000368675	Grants	45,615,033	29,115,391
Tharaka Nithi County Urban Institution - CBK	1000371943	Grants	-	-
Tharaka Nithi County Urban Dev Grant – CBK	1000371951	Grants	13,717,617	-
Tharaka Nithi County Covid - CBK	1000454628	Grants	-	39,677,000
Tharaka Nithi County Deposit Account - CBK	1000251988	Deposits	22,367,668	11,506,457
Tharaka Nithi County Covid 19 Account - Family Bank	054000008257	Project Account	113,147	-
Tharaka Nithi County Imprest Acct Co-Op Bank	01141527727500	Imprest Account	20,461	4,456,350

Name of Account & Bank	Account Number	Purpose	2020-2021	2019-2020
			Ksh	Ksh
Tharaka Nithi Revenue Acct. - Equity Bank	0210260871230	Revenue Acct	15,302,291	4,930,974
Tharaka Nithi Revenue Account - Trans Nation Sacco	68260800224701	Revenue Acct	168,436	3,963,716
Magutuni Hospital Account - KCB	1129976870	Revenue Acct	-	17,824
Chuka District Hospital Account – KCB	1103743147	Revenue Acct	16,450	147,220
Tharaka South District Hospital Management Board - Co-op Bank (Marimanti Hospital)	1141058220502	Revenue Acct	84,721	1,828,083
Co-op Bank	1141057871700	Revenue Acct	121,289	655,189
Total Bank Balances (A)			**533,127,911**	**260,050,205**
Cash in Hand	Cash at Hand	Revenue	251,410	3,997,069
Cash in Transit	Mpesa Balances	Revenue	42,538	13,361
Total Cash in Hand (B)			**293,948**	**4,010,430**
Total Cash and Cash Equivalent			**533,421,859**	**264,060,635**

Cash in Hand and Transit analysed as follows:

Revenue Collection Centres	2020-2021 Cash at Hand	2020-2021 M-pesa Balances	2019-2020 Cash at Hand	2019-2020 M-pesa Balances
Marimati Level Four Hospital	8,380	1,073	922,036	-
Tharaka South Sub County	6,500	-	16,400	-
Tharaka North Sub County	135,300	-	25,850	-
Mwimbi Sub County	800	2,700	200	-
Muthambi Sub County	-	-	21,450	-
Igamba Ngombe Sub County	49,030	1,400	27,650	6,524
Chogoria Town	-	4,000	120	3,000
Marimati Town	9,490	4,450	2,000	-
Chuka Sub County	7,900	1,400	15,850	400
Chuka Town	4,740	13,700	3,160	2,000
Chuka General Hospital	29,270	10,560	2,381,873	1,050
Kibunga Sub District Hospital	-	-	91,800	-
Magutuni Hospital	-	3,255	441,480	387
Veterinary Services	-	-	47,200	-
Total Cash in Hand and Transit	**251,410**	**42,538**	**3,997,069**	**13,361**

15. ACCOUNT RECEIVABLES (Annex IV)

Description	2020-2021	2019-2020
	Ksh	Ksh
Government Imprests	21,512,623	1,907,330
Recoverable Payments from Suppliers	861,918	-
Total Account Receivables	**22,374,541**	**1,907,330**
Increase / (Decrease)	20,467,211	(999,300)

15 (B) ACCOUNT RECEIVABLE BY DEPARTMENT

Description	2020-2021	2019-2020
	Ksh	Ksh
Office of the Governor	2,939,530	1,907,330
Roads and Public Works	3,200,000	-
Lands and Urban Development	9,322,480	-
Medical Services	30,000	-
Public Administration	557,500	-
Education	46,000	-
Trade	2,459,000	-
Finance and Economic Planning	1,154,918	-
Water and Irrigation	643,513	-
Public Health	815,500	-
Livestock	1,206,100	-
Total Account Receivables	**22,374,541**	**1,907,330**

16. ACCOUNT PAYABLES (Annex II)

	2020-2021	2019-2020
	Ksh	Ksh
Retentions from Contractors	87,575,112	68,499,673
Withholding VAT and Income Taxes	43,489,221	35,055,196
Total Account Payables	**131,064,333**	**103,554,869**
Increase / (Decrease)	27,509,464	30,311,248

17. FUNDS BALANCES BROUGHT FORWARD

	2020-2021	2019-2020
	Ksh	Ksh
Bank Accounts	260,050,205	86,277,826
Cash in hand and Transit	4,010,430	5,373,276
Accounts Receivable	1,907,330	2,906,630
Accounts Payable	(103,554,869)	(73,243,621)
Total	**162,413,096**	**21,314,111**

18. CHANGES IN ACCOUNTS RECEIVABLE

Description	2019-2020	2018-2019
	Ksh	Ksh
Outstanding Imprest as at 1st July 2020 (A)	1,907,330	2,906,630
Imprest issued during the year and recoverable from supplier (B)	133,678,291	84,237,062
Imprest surrendered during the Year (C)	(113,211,080)	(85,236,362)
Net changes in account receivables D= A+B-C	**22,374,541**	**1,907,330**

19. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTIONS

	2020-2021	2019-2020
	Ksh	Ksh
Deposit and Retentions as at Beginning of the Year (A)	103,554,869	-
Deposit and Retentions held during the year (B)	58,289,747	68,499,673
Deposit and Retentions paid during the Year (C)	(39,214,308)	-
Withholding Tax Payable (D)	8,434,025	35,055,196
Net changes in account receivables D= A+B-C+D	**131,064,333**	**103,554,869**

7.10 OTHER IMPORTANT DISCLOSURES

1. PENDING BILLS ACCOUNTS PAYABLES (Annex III)

	As at 30th June 2020	Additions during the Year	Payments During the year	As at 30th June 2021
	Ksh	Ksh	Ksh	Ksh
Construction of Buildings	51,186,441	18,176,700	14,382,431	54,980,710
Construction of Civil Works	185,985,923	36,864,871	147,714,916	75,135,878
Supply of Goods	170,509,047	69,579,383	99,317,716	140,770,714
Supply of Services	31,639,807	27,483,599	2,628,217	56,495,189
Total	**439,321,218**	**152,104,553**	**264,043,280**	**327,382,491**

2. RELATED PARTIES DISCLOSURES

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

The following comprise of related parties to the County Government:

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

Related Party Transactions

	2020- 2021	2019-2020
	Ksh	Ksh
Key Management Compensation (Governors, CECMs and COs)		
Governor	11,088,000	11,088,000
Deputy Governor	7,455,000	7,455,000
CEC Members (7 Members)	27,103,125	26,981,288
Chief Officers (13 Officers)	35,633,360	31,041,984
Total to Key Management Compensation	**81,279,485**	**76,566,272**
Transfers to related parties		
Transfer to the County Assembly	429,024,953	351,999,598
Transfers to other County Government Entities	348,693,857	165,703,570
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g. schools and welfare	35,671,000	18,405,220
Expenses paid on behalf of Kathwana Municipality	7,833,967	5,740,387
Total Transfers to related parties	**821,223,777**	**729,390,237**
Transfers from related parties		
Transfers from the Exchequer	5,047,131,344	4,116,647,949
Transfers from MDAs (FLF)	-	-
Total Transfers from related parties	**5,047,131,344**	**4,116,647,949**

3. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

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

4. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

Name of Bank, Account No	2020 - 2021	2020 - 2020
	Ksh	Ksh
Equity Bank a/c 0210260871230	15,302,291	4,930,974
Trans Nation Sacco a/c 68260800224701	168,436	3,963,716
Magutuni Hospital Account - KCB A/C 1129976870	-	17,824
Chuka District Hospital Account - KCB A/C 01103743147	16,450	147,220
Tharaka South District Hospital Management Board - Co-op Bank (Marimanti Hospital) A/C 01141058220502	84,721	1,828,083
Kibung'a Sub District Hospital - Co-op Bank A/C 01141057871700	121,289	655,189
Cash in hand and Mpesa Pay Bills balances	293,948	4,010,430
Total	**15,987,135**	**15,553,436**

5. LEASING OF MEDICAL EQUIPMENT

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2020/21 amounts relating to leased medical equipment was Ksh. 132,031,277 (2019/2020 Ksh. 131,914,894)

6. COVID -19 FUNDS

Description	2020-2021	2019-2020
	Ksh	Ksh
Receipts		
Receipts from the National Government	-	39,677,000
Unspent Balance Brought Forward	39,677,000	-
Total Receipts	**39,677,000**	**39,677,000**
Payments		
Isolation Accommodation of Staff	3,045,000	-
Purchase of Covid 19 Materials	19,468,577	-
Repair of Hospital Equipment	120,000	-
Refurbishment of Building	1,743,510	-
Purchase of tents and Chairs	870,960	-
Purchase of Hospital Beds and ICU Units	14,297,486	-
Bank Charges	18,320	-
Total Payment	**39,563,853**	**0**
Balance in the covid 19 Fund	**113,147**	**39,677,000**

7.11 PROGRESS ON FOLLOW UP OF AUDITORS RECOMMEDATIONS FY 2018/19 AUDIT REPORT

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved based on Draft Report FY 2019/2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
BASIS OF QUALIFIED OPINION					
1.0 Inaccuracies in the Financial Statements	The County Executive financial statements for the year under review reflects Kshs.856,871,162 in respect to four (4) items. However, the respective supporting schedules reflects Kshs.781,778,915 on the same items resulting to unexplained variance of Kshs.75,092,247	We take note of the findings by the Auditor where the Statement of Appropriation Recurrent and Development Combined description rows were inadvertently interchanged resulting to indicated variances. We hereby confirm the necessary corrections have been made on the amended Financial Statements. With regard to variance of an amount of Ksh. 75,092,247 on Unspent balances brought forward, we make a clarification that, the actual amount as per the Audited Financial Statement FY 2018/19 was Ksh. 91,651,102, however the approved budget had an amount of Ksh. 166,743,349 as figure Unspent	Nduati E.K Director Accounting	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		balances. The Statement of Appropriation: Recurrent and Development Combined compares the Approved Budget against the actual receipts hence represent an accurate performance level in respect to Unspent Balanced Returned to CRF for the year ended 30th June 2020.			
1. Own Generated Revenue 1.1 Veterinary Services	Note 2 to the financial statements reflects county own generated revenue totalling Kshs.271,605,362 which includes Kshs.24,250 in respect to veterinary fees (meat inspection fees and artificial insemination services). However, daily, weekly, monthly revenue reports, revenue control sheets and records showing number of animals inspected were not provided for audit review. Further, banking slip showing revenue banked in County Revenue Fund (CRF) from meat inspection fee collected from the forty-three (43) slaughter houses	The County Executive takes note of the Audit finding in respect to Veterinary Fees. The County allowed the meat inspectors to collect the revenue and remit the same hence minimizing cost of revenue collections. The County shall undertake revenue enhancement survey to identify all key and potential revenue collection streams for proper budgeting and monitoring.	Lawrence Kaburu Director Revenue	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	across the county and revenue from artificial insemination services were not provided for audit review. In addition, review of documents provided for audit review revealed that meat inspection fees are collected by meat inspectors without any authority instead of county revenue collectors contrary to Section 62.(1) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the receiver of revenue shall, authorize a public officer or any of the county government entities to be a collector of revenue for collection of, and accounting for, such items of revenue as the receiver of revenue may specify. Further, review of the budget revealed that revenue from veterinary services was not included in the approved budget for the year 2019-2020.				

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
2.1 Technical Services (Building Plans Approval)	Note 2 to the financial statements reflects county own generated revenue totalling Kshs.271,605,362 which includes Kshs.6,342,768 in respect to technical services (building plans approval). However, revenue summary report and revenue performance report provided for audit reflects Kshs.3,639,412 and Kshs.5,690,749 respectively in respect to building plan approval fee. No explanation and reconciliation was provided on the variance between the financial statements and the two (2) reports. In the circumstances, the accuracy of the Kshs.6,342,768 revenue collected for the year ended 30 June 2020 could not be ascertained.	We take note of the Audit Finding and wish to state that, the actual amounts received from Technical Services for the year ended 30th June 2020 amount to Ksh. 6,342,768 as per IFMIS Report. The reports contained in the performance management report were not updated hence the actual and final report is as per the IFMIS generated Miscellaneous Report.	Nduati E.K Director Accounts	Resolved	24th Nov 2020
2.2 Administrative Fees and Charges	Note 2 to the financial statements reflects county own generated revenue totalling Kshs.271,605,362 which includes Kshs.32,490,951 in respect to	We take note of the Audit Finding and wish to state that, the actual amounts received from Administrative Fees and Charges amount Ksh.	Nduati E.K Director Accounts	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	administrative fees and charges. However, review of revenue summary report and Integrated Financial Management Information Services (IFMIS) revenue report revealed that administrative fees and charges reflected Kshs.44,714,511 and Ksh.32,882,177 respectively. No explanation and reconciliation was provided on the variance between the financial statements and the two (2) reports.	32,490,951 as per IFMIS Report. The reports contained in the performance management report were not updated hence the actual and final report is as per the IFMIS generated Miscellaneous Report. The quoted figure of Ksh. 32,882,177 excludes revenue receipts from Fines, Penalties and Forfeitures which constitute Administrative Fees and Charges amounting to Ksh. 391,166			
3.0 Use of Goods and Services 3.1 Domestic Travel and Subsistence	Note 7 to the financial statements reflects Kshs.560,753,619 in respect to use of goods and services which includes Kshs.65,907,613 in respect to domestic travel which further includes Kshs.598,000 paid as allowances to officers. However, work ticket/bus ticket, approved request, program of activities and back to office report were not provided for audit review	We take note of the Audit finding in respect Domestic Travel and Allowances for an amount of Ksh. 598,000 as follows: The necessary support documents have since been availed for Audit Review	Nduati E.K Director Accounts	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
3.2 Other Operating Expenses	Note 7 to the financial statements reflects Kshs.560,753,619 in respect to use of goods and services which includes Kshs.81,399,486 in respect to other operating expenses which further includes Kshs.1,236,300 paid as imprest to officers. However, documents showing how the imprests was surrendered and accounted for was not provided for audit review.	We take note of the Audit finding in respect Other Operating Expenses for an amount of Ksh. 1,236,300. The necessary support documents have since been availed for Audit Review.	Nduati E.K Director Accounts	Resolved	24th Nov 2020
3.3 Printing, Advertising and Information Supplies and Services	Note 7 to the financial statements reflects Kshs.560,753,619 in respect to use of goods and services which includes Kshs.24,668,150 in respect to printing, advertising and information supplies and services which further includes Ksh.2,100,000 and Ksh.428,040 both totalling to Ksh.2,528,040 paid to Nation Media Group for advertising. However, approved requisition and Local Service Orders (LSOs) were not provided for audit review. Further, included in the Kshs.2,100,000	We take note of the Audit finding in respect Printing, Advertising and Information Supplies and Services expenditure amounting to Ksh. 2,528,040 The necessary support documents have since been availed for Audit Review. We also take note of omission of the claim from pending bills for FY 2017/18 and 2018/19.	Nduati E.K Director Accounts	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	was Ksh.1,114,760 which related to expenditures incurred in the year 2017/18. Review of the financial statements revealed that the same was not included as pending bills in the financial statements for 2017/18 and 2018/19.				
4.0 Construction of Roads 4.1 Measurements of Work Done	Note 14 to the financial statements reflects Kshs.936,366,271 in respect to acquisition of assets which includes Ksh.384,537,311 in respect to construction of roads which further includes Ksh.52,649,111 spent in respect to routine maintenance and spot improvement of various roads However, measurements of work done were not provided for audit review.	We take note of the Audit finding in respect to Construction of roads where the measurements for works were not provided for audit. The measurements for works done on construction of roads during the year ended 30 June 2020 submitted for audit review	Betsy Njagi Chief Office – Road and Infrastructure	Resolved	24th Nov 2020
4.2 Gravelling	Note 14 to the financial statements reflects Kshs.936,366,271 in respect to acquisition of assets which includes Kshs.384,537,311 in respect to construction of roads which further includes	We take note of the Audit finding in respect to gravelling of roads where the records for works were not provided for audit.	Betsy Njagi Chief Office – Road and Infrastructure	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Kshs.25,202,050 spent on gravelling of various roads. However, records showing the vehicle number, time of delivery and tonnage of vehicles which delivered the gravel was not provided for audit review.	The measurements for works done on construction of roads during the year ended 30 June 2020 availed for audit review.			
4.3 Hire of Crawler Tractor	Note 14 to the financial statements reflects Kshs.936,366,271 in respect to acquisition of assets which includes Kshs.384,537,311 in respect to construction of roads which further includes Kshs.13,276,973 spent on hire of crawler tractor. However, approved records showing the crawler number and hours worked was not provided for audit review	We take note of the Audit finding in respect to hire of crawler tractor where the records for works were not provided for audit. We hereby submit the measurements for works done on construction of roads during the year ended 30 June 2020	Betsy Njagi Chief Office – Road and Infrastructure	Resolved	24th Nov 2020
5.0 Summary of Fixed Asset Register **5.1 Assets Register**	Annex VI to the financial statements reflects summary of non-current assets with historical cost of Kshs.4,085,131,808 as at 30 June 2020. However, fixed assets register made available for audit review reflects list of assets acquired during the financial year ended 30 June 2020 without	We take note of the Audit finding in respect of the Assets register with purchase of 7 laptops. We wish to clarify that the purchase of the laptops was done during the FY 2018/19 but paid as pending bill during	Martin Mwenda Head of Supplies Chain Management	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	reflecting their respective costs or historical value. Further, the register did not include assets acquired in the previous financial years. Further, included in the Kshs.4,085131,808 was Kshs.187,064,472 in respect to purchase of ICT equipment, software and other ICT assets which further includes Kshs.745,218 and Kshs.280,000 both totalling Kshs.1,025,218 paid to two suppliers for supply of seven (7) laptops. However, the laptops were not included in the assets register provided for audit review	the FY 2019/20. The laptops have been properly recorded on Asset Register.			
5.2 Ownership Documents	Annex VI to the financial statements reflects fixed assets with historical cost of Kshs.4,085,131,808 as at 30 June 2020 which include Kshs.323,972,136 and Kshs.4,386,080 both totalling Kshs.328,358,216 in respect to purchase of vehicles and other transport equipment and land.	The County Executive confirms being in possession of motor vehicle with historical cost values amounting to Ksh. 328,358,216 However, some of county vehicles inherited for defunct local authorities' logbooks	Martin Mwenda Head of Supplies Chain Management	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	However, details of the land including ownership documents were not provided for audit review. Further, documents provided for audit review revealed that the County Executive owned one hundred and seventy-eight (178) vehicles. However, only thirty (30) vehicles ownership documents were provided for audit review resulting to one hundred and forty-eight (148) motor vehicles whose ownership documents were not provided for audit review. In addition, individual motor vehicles cost and date of purchase were not provided for review.	could not be traced. The process of obtaining duplicate logbooks has been initiated and ongoing. Copies of police abstract attached and process of tape lifting is ongoing. We have since managed to obtain 21 more duplicate log books out of 77 that were been replace. Further, Seventy One (71) vehicles are GK registered vehicles whose logbooks are not yet handed over from National government ministries whose functions were devolved. This process is currently ongoing under the office of Inter-Governmental and Relations Technical Committee (IGRTC) as per the Gazette Notice 57111 of 21st June 2019			
6.0 Pending Bills Accounts Payables 6.1 Accuracy of Pending Bills	Disclosure 1 of other important disclosures at page 29 to the financial statements reflects pending bills accounts payable brought forward from 2018/2019	We take note of the Audit finding in respect Pending Bills report as at 30 June 2020 where the financial statement figure under **Other**	Nduati E.K Director Accounts	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
Accounts Payables	of Kshs.493,228,840 and a closing balance Kshs.439,186,069 for 2019/2020 resulting to a net decrease of Kshs.54,042,771 comprising of additions and payments during the year under review of Kshs.27,432,119 and Kshs.81,474,890 respectively However, the creditors' ledgers were not made available to ascertain the creditors' movement during the year. Further, annex III to the financial statements at page 72 reflects Kshs.439,321,218 in respect to pending bills reflects resulting into unexplained and unreconciled variance of Kshs.135,149. In addition, bills totalling to Kshs.18,238,781 were not supported by supporting documents contrary to Section 99 (3), 104(1) and 117(3) of the Public Finance Management (County Governments)	**Disclosures** (Pending Bills) vary with schedule annexed to Financial Statement. The figure under notes omitted additional pending Bills accrued during the current financial amounting to Ksh. 135,149 one of supplier whose payment was returned unpaid. We have amended the Financial Statements and corrected the Notes to Financial Statements with correct figure of Pending bills amounting to Ksh. Kshs.439,321,218			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Regulations, 2015 which stipulates that every entry in the accounts shall be supported by a voucher containing the full details, clear narrations and particulars of the item or items to which it relates and shall be supported by appropriate authority and documentation and the accounting officer shall ensure appropriate mechanism are put in place for safeguarding and tracking them.				
6.2 Payment of Unbudgeted Pending Bills	Note 14 to the financial statements reflects Kshs.936,366,271 in respect to acquisition of assets which includes Kshs.191,234,203 in respect to construction and civil works which further includes Kshs.19,494,689 spent on payment of pending bills. However, review of the budget for the year 2019-2020 revealed that the same pending bills had not been included in the list of pending bills in the approved budget for 2019-2020 contrary to	The County Executive takes note of the findings by the Auditor General in respect to payment of pending bills. The County executive confirms payment of pending bills amounting to Ksh. 19,494,689 in accordance to Public Finance Management Act Regulations 2015, Regulation 41 (2) which provides that debt service payment shall be the first charge to County Revenue	Nduati E.K Director Accounts	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Section 50 (2) (3) of Public Finance Management (County Government) Regulations, 2015 which stipulates that expenditure commitments for goods and services shall be controlled against spending and procurement plans approved by the responsible accounting officer, based on allocations and allotments from approved budgets. Review of the financial statements revealed that included in the Kshs.19,494,689 was Kshs.3,324,560, Kshs.3,771,639, Kshs.3,993,580 and Kshs.8,404,919 all totaling to Kshs.38,989,387 incurred in years 2015/16, 2016/17, 2017/18 and 2018/2019 respectively. However, the bills were not included as a pending bills in the financial statements of the respective years. In the circumstances, the accuracy of the Kshs.19,494,689 in respect to pending bills for the	Fund. The County prioritized settlement of pending bills found eligible for payment			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	year under review could not be ascertained				
Other Matters					
1.0 Budgetary Control and Performance 1.1 Revenue Analysis	The summary statement of appropriation – recurrent and development combined reflects a final receipts budget of Kshs.5,119,073,806 and actual receipts of Kshs.4,479,989,745 (88%) resulting to a net revenue shortfall of Kshs.639,084,061 comprising of an under collection of Kshs.639,169,393 on three (3) items and an over collection of Kshs.85,332 on one	We take note of the Audit finding in respect to under realization of budgeted receipt by an amount of Ksh. 639,084,061 The deficit was as result of failure by the National Treasury failure to disburse June Equitable Share of Revenue amounting to Ksh. 337,515,600 In addition, several Grants as provided through CARA were not disbursed such as KSCAP Grant Ksh. 23,202,049, KUSP – UDG Ksh. 32,287,906 while County allocation for Construction of County headquarter and Lease of Medical Equipments of Ksh. 1,152,184 and Ksh. 131,914,894 respectively was	Lawrence Micheni Director Budget	Not Resolved	30th June 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		utilized by National Government Ministries. The County Own Sources of Revenue realized Ksh. 271 Million against budgeted amount of Ksh. 350M. The shortfall may be attributed to harsh economic condition as result of Covid 19 pandemic that lead to lock down for over four months.			
1.2 Expenditure Analysis	The summary statement of appropriation – recurrent and development combined reflects an expenditure budget of Kshs.5,119,073,806 and actual expenditure of Kshs.4,247,239,658 (83%) resulting to a net under expenditure of Kshs.871,834,148 comprising of an under expenditure of Kshs.871,920,048 on four (4) items and an over expenditure of Kshs.85,900 on one item.	We take note of the Audit finding in respect to under absorption of budgeted expenditure by an amount of Ksh. 871,920,048 reporting 83% level of funds absorption. The budget under absorption can be attributed to failure by the National Treasury failure to disburse June Equitable Share of Revenue amounting to Ksh. 337,515,600 In addition, several Grants as provided through CARA were	Lawrence Micheni Director Budget	Not Resolved	30th June 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		not disbursed such as KSCAP Grant Ksh. 23,202,049, KUSP – UDG Ksh. 32,287,906 while County allocation for Construction of County headquarter and Lease of Medical Equipments of Ksh. 1,152,184 and Ksh. 131,914,894respectively was utilized by National Government Ministries. The County Own Sources of Revenue realized Ksh. 271 Million against budgeted amount of Ksh. 350M. The shortfall may be attributed to harsh economic condition as result of Covid 19 pandemic that lead to lock down for over four months. The reported Cash and Bank Balanced as at 30th June 2020 was mainly Covid Grant Ksh. 39 Million and Allowances for Frontline workers Ksh. 40 M which was disbursed to the County towards the end of the			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		financial year hence not in position to utilize the funds.			
2.0 Unrealistic Receipts Budget **2.1** Liquor Licenses	Note 2 to the financial statements reflects Kshs.271,605,362 in respect to county own generated revenue which includes Kshs.6,448,500 in respect to liquor licenses. However, approved budget and actual receipts for years 2019-20 and 2018-19 reflects Kshs.6,160,000 and Kshs.15,704,110 respectively in respect to liquor license resulting to Kshs.9,544,110 (61%) budget drop without justification. This may be may be a pointer to unaccounted revenue, revenue leakage or very low set target by the management. In addition, daily, weekly, monthly revenue reports, and revenue control sheets were not availed for audit review.	We take note of the Audit finding in respect to unrealized liquor licenses fees. The actual receipt of Ksh. 6,448,500 against approved budget of Ksh. 6,160,000. During the FY 2018/19 the actual revenue amounting to Ksh. 15,704,110 consist of revenue realized from business that paid in arrears for two financial years when the county had not constituted the Liquor Board.	Lawrence Kaburu Director Revenue	Resolved	24th Nov 2020
2.2 Administrative Fees and Charges	Note 2 to the financial statements reflects Kshs.271,605,362 in respect to county own generated	We take note of the Audit finding in respect to overcollection on	Lawrence Kaburu	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	revenue which includes Kshs.32,490,951 in respect to administrative fees and charges. However, the approved budget provided for audit review reflects Kshs.5,600,000 in respect to administrative fees and charges resulting to revenue over collection of Kshs.26,850,951. Consequently, the revenue over collection of Kshs.26,890,951 between the approved budget of Kshs.5,600,000 and the actual receipt of Kshs.32,490,951 being 480% increase need to be investigated with a view to establishing the root cause. Further, receipt books, daily, weekly, monthly revenue reports, and revenue control sheets were not provided for audit review.	Administrative Fees and Charges with approved budget of Ksh. 5,600,000 and actual receipt of Ksh. 32,490,951 reporting to over collection of Ksh. 26,890,951. The high amount of over collection was as result of enhanced enforcement on fees and charges.	Director Revenue		
2.3 Parking Fees	Note 2 to the financial statements reflects Kshs.271,605,362 in respect to county own generated revenue which includes Kshs.32,490,951 in respect to parking fees. However, approved budget and actual receipts for years 2019-20 and 2018-19	We take note of the Audit finding in respect to huge increase in revenue budgetary estimate from parking fee of Ksh. 53,900,000 against actual receipt of Ksh. 10,077,815	Lawrence Kaburu Director Revenue	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	reflects Kshs.53,900,000 and Kshs.10,077,815 respectively in respect to parking fees resulting to Kshs.43,822,185 (435%) increase in budget without justification. This may be may be a pointer to unaccounted revenue, revenue leakage or very low set target by the management. Further, daily, weekly, monthly revenue reports and revenue control sheets were not provided for audit review.	The County increased the revenue target following successful automation of collection parking fee in Chuka main stage. However, due to covid lock down in the months of March to June 2020, the parking fee fall short of the set target with Ksh. 32,490,951 realised.			
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES					
1.0 Human Resources Management **1.1** Use of Manual Payroll	Note 5 to the financial statements for the year ended 30 June 2020 reflects Kshs.2,015,104,735 in respect to compensation of employees. However, the County Executive had two payroll systems in operation; a manual payroll system and Integrated Personnel and Payroll Database (IPPD) system. The use of the manual system requires manual calculation of deductions and net pay by the human resource	We take note of the Audit Finding with regard to personnel expenditure of an amount of Ksh. 14,006,614 paid through manual payroll. The County Executive wish to clarify that the Manual Payroll was occasioned by the directive by the Ministry of Public Service, Youth and Gender affairs that effective January 2020 Payroll numbers	Alex Muratha Director Human Resources	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	officers and constant monthly and/or annual updates of the data which could be prone to human error and manipulation. Further, analysis of the payrolls revealed that out of the Kshs.2,015,104,735 paid as compensation to employees, Kshs.14,006,614 was through the manual payroll while Kshs.2,001,098,121 was paid through IPPD system.	were to be allocated through Universal Payroll Numbers (UPN) allocation process. Despite this directive, there arose the following challenges; i. The usual payroll numbers request system was deactivated ii. The ministry took long to allocate user rights to the Counties iii. The Government Human Resource Information System (GHRIS) where UPN is anchored remained inactive for some times. iv. It took time for some employees to be cleared by their former employers The County has since registered all employees on IPPD.			
1.2 Non-Compliance to the Fiscal	The statement of receipts and payments reflects total revenue of Kshs.4,388,338,643 and a	We take note of the Audit Finding with regard to non-compliance to Fiscal	Lawrence Micheni Director Budget	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
Responsibility Principles	compensation of employees expenditure at Kshs.2,015,104,735 (46%) contrary to Section 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that county government's expenditure on wages and benefits for its public officers, shall not exceed thirty five (35) percent of the county government's total revenue	Responsibility Principles on personnel expenditure at 45% of county revenue exceeding the 35% as set on PFM Regulations,2015. The high reported ratio on personnel expenditure at 45% was as result of minimal revenue realization in particular the equitable share of national revenue and own sources of revenue. Further the failure by the National Treasury to disburse the June 2020 equitable share of revenue led to low revenue realized			
1.3 Irregular Employment Contract Terms	Note 5 to the financial statements reflects Kshs.2,015,104,735 in respect to compensation of employees However, review of the personal files provided for audit revealed that ten (10) employees were employed on five (5) year contract contrary to Section B.20 (4) of the Human Resource Policies and Procedures Manual for Public Service, 2016	We take note of the Audit Finding with regard to employees employed on 5 years contract. The County executive has initiated the process to amend the Terms of Contract for employees engaged for more than 3 years with instruction to County Public Service	Alex Muratha Director Human Resources	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	which stipulates that contract appointments will be limited to a maximum period of three (3) years, renewable subject to demonstrable performance and other terms of the contract.	Board to regularize the appointments forthwith			
1.4 Officers Working Beyond 60 Years	During the year under review, the County Public Service Board renewed a contract for an Early Childhood Development Education (ECDE) teacher for a period of one year from 1 March 2020 to 28 February 2021. However, a review of documents and payroll revealed that, the teacher who was on a two-year contract from 1 March 2018 to 28 February 2020 had already attained the age of 60 years at the time of expiry of the contract. No explanation was provided as to why the County Service Public Board renewed the contract to contrary to Section D.21 of the Human Resource Policies and Procedures Manual for Public Service stipulates that all officers shall retire from the service on	We take note of the Audit Finding with regard to employee over 60 years of age The ECDE care givers offers specialized services to the children which requires well trained and experienced personnel. This is in addition to the proper attachment with the children especially those with special needs. The two ECDE care givers aged 62 and 61 years respectively fell in the above category having trained children with special needs for a long period at Ikuu School for the special Children were awarded 1year contract for a smooth transition. They were allocated other ECDE teachers	Alex Muratha Director Human Resources	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue [illegible]	Status: [illegible]	Timeframe: [illegible]
	attaining the mandatory retirement age of 60 years	to work under them in that period as a succession management for mentorship. This why they were awarded only 1year contract to facilitate the transition			
2.0 Use of Goods and Services **2.1** Reallocation of Expenses	Note 7 and 14 to the financial statements reflects Kshs.560,753,619, and Kshs.936,366,271 in respect to use of goods and services, and acquisition of assets respectively both totalling to Kshs.1,496,015,590 which further includes Kshs.4,368,081 in respect to four (4) items. However, the expenditures were reallocated to four (4) other items that did not relate to the expenditure without approval	We take note of the Audit finding in respect to items wrongly charged to Purchase of Specialized Equipments, printing, advertising and information supplies & services and Membership Fees and Subscription to International organization. The necessary Journals have been posted to correct the erroneously charged expenditure	Nduati E.K Director Accounts	Resolved	24th Nov 2020
2.2 Printing, Advertising and Information Supplies & Services 2.2.1 Splitting of Tenders	Note 7 to the financial statements reflects use of goods and services totalling Kshs.560,753,619 which includes Kshs.24,668,150 in respect to printing, advertising and information supplies & services which further includes Kshs.5,278,000 spent on branding of assorted items.	We take note of the Audit Finding in respect to printing, advertising and information supplies & services We hereby wish to confirm that the items procured been supply of branded umbrellas and T-shirts from Kendee	Martin Mwenda Head of Procurement	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	However, the supply was split into three (3) and awarded to three (3) different suppliers at Kshs.1,972,000, Kshs.1,821,200 and Ksh.1,484,800 respectively using request for quotation method of procurement contrary to Section 54. (1) of the Public Procurement and Asset Disposal Act 2015 and first schedule to legal notice number 106 of the Public Procurement and Disposal (Amendment) Regulations, 2013 which stipulates that no procuring entity may structure procurement as two or more procurements for the purpose of avoiding the use of a procurement procedure. The maximum level of expenditure on use of request for quotation of goods is Kshs.2,000,000	Enterprises at Ksh. 1,972,000, wall calendar, notebooks and desk calendar at Ksh. 1,821,200 form Flexnet Networks, branded thermos, bottles, pens carrier bags and digitizing from Confiance Communication at cost of Ksh. 1,484,800 The items were procured from different suppliers since the products were considered as varied and hence sourced differently. This therefore did not amount to tender splitting			
2.2.2 Goods Received After LPO Validity	Note 7 to the financial statements reflects Kshs.560,753,619 in respect to use of goods and services which includes Kshs.24,668,150 in respect to printing, advertising and information supplies & services	We take note of the Audit Finding in respect to printing, advertising and information supplies & services The procured items involved printing of hospital	Martin Mwenda Head of Procurement	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	which further includes Kshs.553,000 paid to a supplier for supply of stationeries. Review of documents provided for audit revealed that, the Local Purchase Orders (LPO) were issued on 6 March 2020. However, the stationeries were delivered on 11 July 2020 approximately three (3) months after contrary to Section 52. (1) (2) of the Public Finance Management (County Governments) Regulations 2015 which stipulates that local purchase order or local service order shall be valid for a period of thirty days from the date of issue and any public officer who receives goods or services beyond the stipulated period specified commits an offence	accountable documents which required longer duration to produce the items and therefore the supplier had requested for extension of delivery time			
2.3 Foreign Travel and Subsistence	Note 7 to the financial statements reflects Kshs.560,753,619 in respect to use of goods and services which includes Kshs.5,583,288 in respect to foreign travel and subsistence which further includes Kshs.685,983 paid to an officers.	We take note of the Audit Finding in respect to expenditure on Foreign Travel amounting to Ksh. 685,983 We wish to hereby confirm that the officer spent his own money to travel for seminar in	Martin Mwenda Head of Procurement	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Included in the Kshs.685,983 was Kshs.160,000 paid to a supplier for provision of air ticket. However, the supplier was not in the updated list of registered suppliers provided for audit review contrary Section 95(3) of Public Procurement and Asset Disposal Act, 2015 which stipulates that a procuring entity shall invite tenders from only the approved persons who have been pre-qualified	Japan and therefore he paid air ticket out of pocket and the refund was made upon return from trip. Therefore, the sourcing of air ticket provider was not subjected to tendering process			
3.0 Acquisition of Assets **3.1** Construction of ECDE Classes in Igambang'ombe Ward	Note 14 to the financial statements reflects Kshs.936,366,271 in respect to acquisition of assets which includes Kshs.236,390,425 in respect to construction of buildings. Review of documents provided for audit revealed that a contractor was awarded tender to construct five (5) Early Childhood Development Education (ECDE) classes in Igambangombe Ward. However, tender evaluation carried out on 16 April 2020 indicated a contract amount of	We take note of the Audit Finding regarding the Procurement of ECDE Classes at Igambang'ombe We wish to make the following clarification regarding the different figures as follows; - Ksh. 3,976,422 was figure as contained on tender document and the Evaluation report. - Ksh. 3,968,215 as indicated on award letter was erroneous and had no	Martin Mwenda Head of Procurement	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Kshs.3,976,422, notification dated 3 May 2020 indicated Kshs.3,968,215 while Local Purchase Order dated 22 May 2020 indicated Kshs.2,500,000. No explanation or reconciliation was provided for the variances between the three (3) documents contrary to Section 68 (2)(d) (ii) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that an accounting officer shall keep procurement records that shall include the price, or basis of determining the price, and a summary of the other principal terms and conditions of the tender, proposal or quotation	basis. This was noted and proper award letter issued. - Ksh. 2,500,00 Budgetary allocation for construction of the ECDE Classroom during the FY 2019/20 The necessary documents have been availed for Audit review			
3.2 Construction and Civil Works 3.2.1 Construction of Githioroka Bridge	Note 14 to the financial statements reflects Kshs.936,366,271 in respect to acquisition of assets which includes Kshs.191,234,203 in respect to construction and civil works which further includes Kshs.8,334,832 spent on construction of Githioroka bridge. However, only Kshs.7,000,000 was approved out of a contract	We take note of the Audit finding in respect to construction of Kithioroka Bridge and wish to confirm that an amount of Ksh. 8,334,832 against an approved budget was Ksh. 7,000,000 resulting to over expenditure of Ksh. 1,334,832	Betsy Njagi Chief Officer – Roads and Infrastructure	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	sum of Kshs.12,501,320 resulting into over expenditure of Kshs.1,334,832 whose source of funding has not been explained. Further, review of documents provided for audit revealed that a contractor was awarded the tender for the construction of the bridge construction at contract sum of Kshs.12,501,320. However, the Kshs.4,166,488 in respect to balance of funds required for completion of the project was not included in the 2020- 2021 budget of the County Executive contrary to Section 116 (2) of the Public Financial Management (County Government) Regulations, 2015 which stipulates that an accounting officer shall ensure that the funds are re-voted for the project in the following financial year in order to continue the implementation of the project. No explanation was provided as to how the Executive intended to complete the project	The Contract Sum for the project was amount of Ksh. 12M hence the County paid the amount being the first interim certificate for higher amount from savings realized on procurement of various bridges approved budget.			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
3.2.2 Levelling & Improvement of Kairuni Playground	Note 14 to the financial statements reflects Kshs.936,366,271 in respect to acquisition of assets which includes Kshs.191,234,203 in respect to construction and civil works which further includes Kshs.4,597,451 paid for levelling & improvement at Kairuni playground at a contract cost of Kshs.12,993,654 on 22 February 2019. Review of bills of quantities revealed that the contractor was supposed to construct project manager's office, store, install water and electricity at cost of Kshs.305,000 which has already been paid for. However, physical verification carried out in September 2020 revealed that the contractor was not on site and work appeared to have stalled. No explanation was provided as to how the County Executive intended to complete the project Further, although the works had not been completed, no budgetary	We take note of the Audit finding in respect of Construction of Kairuni stadium. The County has instructed the contractor to resume the site and undertake any works in full as per the contract agreement before any further payment is made. The County will be allocating funds through supplementary budget to utilize funds unspent in the previous year through budget reappropriation	Aggrey Karani Chief Officer – Sports	Not Resolved	30th June 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	allocation had been provided for the completion of the project in the year 2019/2020 and 2020/2021 budgets contrary to Section 116 (2) of the Public Financial Management (County Government) Regulations, 2015 which stipulates that an accounting officer shall ensure that the funds are re-voted for the project in the following financial year in order to continue the implementation of the project.				
3.2.3 Construction of Chiakariga Water Project	Note 14 to the financial statements reflects Kshs.936,366,271 in respect to acquisition of assets which included construction and civil works balance of Kshs.191,234,203 which further includes Kshs.3,771,630 paid to a supplier for construction of water tank, pump house and connection of main water supply pipes at Chiakariga market. Physical verification carried out in September 2020 revealed that the pump house and water tank were constructed but were not in use	We take note of the Audit finding in respect of Chiakariga Water Project and subsequent payment of Ksh. 3,771,630 being payment for works done as per Pending Bills Committee report. We wish to clarify that the, amount paid of Ksh. 3,771,630 was for work done as verified by the Pending Bills Committee and the works not done as enumerated in the audit finding were not paid for since the contractor	Mr. John Njue Gichoni Chief Officer – Water and Irrigation	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	since the same was not connected to the main water supply. Further, review of payment made during the year, bills of quantities and physical verification carried out in September 2020 revealed that seven (7) items in the bill of quantities valued at Kshs.303,850 had been paid for but not supported by relevant documents since the works not been done contrary to Section 104. (1) of the Public Financial Management (County Government) Regulations, 2015 which stipulates that all payments shall be properly supported by payment vouchers, appropriate authority and documentation	did not finish the works awarded at contract sum of Ksh. 6,381,410			
3.3 Purchase of Vehicles and Other Transport Equipment	Note 14 to the financial statements reflects Kshs.936,366,271 in respect to acquisition of assets which includes which include Kshs.55,980,000 in respect to purchase of vehicles and other transport equipment which further includes Kshs.38,400,000	We take note of the Audit findings on purchase of motor vehicles; The Finance Department procured 10 pick ups and 3 SUVs after revising the procurement plan following an amended need assessment.	Martin Mwenda Head of Procurement	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	paid to a supplier for purchase of fourteen (14) motor vehicles. Review of approved procurement plan, revealed that the department of finance and economic planning budgeted to purchase eleven (11) double cabin pickups at Kshs.66,000,000. However, the department purchased ten pickups and three (3) Sports Utility Vehicles (SUVs). Further, included in Kshs.55,980,000 was Kshs.17,580,000 spent by health department on purchase of three (3) double cab pickup. However, review of approved health department procurement plan revealed that the purchase of the three (3) motor vehicles was not included in the health department approved procurement plan. In addition, review of the health departments approved procurement plan revealed that Kshs.5,860,000 was budgeted for purchase of an ambulance but the	The purchase of 3 motor vehicles for Health Department as per approved County Budget and Procurement Plan. The purchase of Double Cab for Health Department was for supervision of World Bank funded THSUCP projects. However, the budget was erroneously indicated as Purchase of Ambulance			

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	same was spent on purchase of Toyota Double Cab. No explanation was provided as to why the departments deviated from their approved procurement plan contrary to Section 50 (2) (3) of Public Finance Management (County Government) Regulations, 2015 which stipulates that expenditure commitments for goods and services shall be controlled against spending and procurement plans approved by the responsible accounting officer, based on allocations and allotments from approved budgets.				
3.4 Unauthorized Expenditure on Purchase of Specialized Plant, Equipment and Machinery	Note 14 to the financial statements reflects Kshs.936,366,271 in respect to acquisition of assets which includes Kshs.21,567,662 in respect to purchase of specialized plant, equipment and machinery which further includes Kshs.4,634,100 spent on shipping cost and associated fire kits for two (2) fire engines that were	We take note of the Audit finding in respect to payment for shipping of 2 fire engines been donations from UK The necessary documents have now been availed for Audit verification. - Approved budget Supplementary allocation under	Nduati E.K Director Accounts	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	donated to the County Executive by a donor from United Kingdom. However, review of documents provided for audit review revealed that County Executive Committee member (CECM) for finance's authority to pay for the shipping and associated fire kits costs was not provided for audit review contrary to Section 138 (6)(b) of the Public Finance Management Act, 2012 which stipulates that if a project that is being financed by a grant or donation from a development partner requires county government funding, the project may only be started when the County Executive Committee member for finance has given a written authorization for the project to begin. Further, review of approved budget for the year 2019-2020 revealed that the expenditure had not been budgeted for contrary to Section 138 (6)(a) of the Public Finance Management Act 2012	Maintenance of Motor Vehicle Inventory of fire kits			

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management Response</th><th>Focal Point person to resolve the issue (Name and designation)</th><th>Status: (Resolved / Not Resolved)</th><th>Timeframe: (Put a date when you expect the issue to be resolved)</th></tr>
<tr><td></td><td>which stipulates that grant or donation from a development partner may be started when funding has been appropriated in accordance with this Act or is otherwise authorized by legislation</td><td></td><td></td><td></td><td></td></tr>
<tr><td>4.0 Other Account Receivables (Debtors)</td><td>Annex V to the financial statements reflects Kshs.52,693,052 in respect to other accounts receivables (debtors) as at 30 June 2020 which relates to plot rent outstanding. However, aging analysis of plot rent arrears to determine how long the arrears have been outstanding was provided for audit review. Further, measures taken by management to ensure collection of the outstanding rents as required by Section 63.(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that an accounting officer shall take adequate measures to obtain payment of any outstanding amounts</td><td>We take note of the Audit finding in respect to Other Account receivable / Debtors outstanding as at 30th June 2020 amounting to Ksh. 52,693,052

The County executive wish to hereby submit the Ageing Report

<table><tr><td>Age</td><td>Amount</td></tr><tr><td>0-90 days</td><td>9,484,750</td></tr><tr><td>Under 1 year</td><td>18,969,500</td></tr><tr><td>Over 1 year</td><td>24,238,802</td></tr><tr><td>Total</td><td>52,693,052</td></tr></table></td><td>Lawrence Kaburu

Director Revenue</td><td>Resolved</td><td>24th Nov 2020</td></tr>
</table>

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	including legal action where appropriate. In the circumstances, the County Executive is in breach of the law and the recoverability of the Kshs.52,693,052 outstanding plot rents is doubtful.				
5.0 Accounts Payables	Note 18 to the financial statements Kshs.103,359,807 in respect to accounts payables which includes Kshs.68,499,673 in respect to retentions from contractors. However, a review of deposit accounts bank statements, where retention money is banked revealed Kshs.9,803,376 balance as at 30th June 2020 resulting into unexplained variance of Kshs.58,696,297. This is an indication that the management spent supplier's retention money from the deposits account. Further, review of the bank statements revealed that Kshs.36,945,209 was transferred from the deposits account on 29 July 2019 to recurrent account contrary to Section 47(1) (e) of	We take note of the Audit finding in respect to restricted funds under contractor's retention. The County had transferred funds to CRF and the money is available for paying of supplier retention. Further, the County has made budgetary provision of Ksh. 100,000,000 under Domestic Account Payable towards the payment of the outstanding Account Payables. Approved budget FY 2020/21	Lawrence Micheni Director Budget	Not resolved	30th June 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	the Public Finance Management (County Government) Regulations, 2015 which stipulates that allocations earmarked by the County Treasury for a specific purpose may not be used for other purposes except with the Treasury's approval. No explanation was provided as to how the management intended to replenish the account and pay retention money to suppliers when due.				
6.0 Account Receivables (Outstanding Imprests)	Annex IV to the financial statements reflects Kshs.1,907,330 in respect to account receivables (outstanding imprests) as at 30 June 2020 which were issued between 11 November 2017 and 20 April 2020. However, the imprest had not been surrendered or accounted for at the time of audit in September 2020 which is thirty four (34) months since the imprests were issued contrary to Section 93 (5) of the Public Finance Management (County	The County executive confirms holding outstanding imprests amounting to Ksh. 1,907,330 as at 30th June 2020 The outstanding imprest relate to officers who left service in 2017 have yet to obtain clearance with the County. The officers will be required to account for the imprest before they can be allowed to access any money payable to them in form of gratuity	Alex Muratha Director Human Resources	Not Resolved	30th June 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Government) Regulations, 2015 which stipulates that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station. Further, explanation on measures taken to recover the long outstanding imprests was not provided for audit review				
7.0 Stalled Projects	Note 14 to the financial statements reflects Kshs.936,366,271 in respect to acquisition of assets which includes Kshs.236,390,425 in respect to construction of buildings. However, physical verification carried out in September 2020 revealed that projects valued at Kshs.5,931,195 had not been completed and appear to have stalled contrary to Sections 7 (1) and 129 (c) of the Public Financial Management (County Government) Regulations, 2015 which require the accounting officer to carry out public participation during planning and budget making	We take note of the Audit finding in respect to stalled projects valued at Ksh. 5,931,195. The County will allocate funds for completion of the projects in the subsequent financial years budget	Lawrence Micheni Director Budget	Resolved	30th June 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	process and to measure the outcome or results indicators of the projects which shall capture the expected effects on intended beneficiaries of the project. Further, budgetary allocation for completion of the project had not been made in the financial year 2020/2021. No explanation was provided as to how the County Executive intended to complete the projects.				
8.0 Presentation of the Financial statements	Review of the financial statements for the year ended 30 June 2019 revealed that the statements of receipts and payments, statement of cash flows, summary statement of appropriation: recurrent and development combined did not indicate the period they related to - 'for the year ended 30 June 2020' contrary to implementation guideline on pages 73 to 77 of the International Public Sector Accounting Standard (IPSAS) number 1 on presentation of financial statements. Further, the	We take note of the Audit finding in Presentation of the Financial Statements; The necessary amendments have been made to rectify the typographical errors; - Office of the Auditor General (Page iv) - Statement of Receipts and Payments for the Year Ended 30 June 2020	Nduati E.K Head of Accounts	Resolved	24th Nov 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	statement of assets and liabilities did not include as at 30 June 2019 contrary to the same IPSAS. Further, key entity information and management on page iv to the financial statements revealed t□at t□e □□itor □eneral' □o□ice is referred to as Kenya National Audit Office instead of the Office of the Auditor General.	- Statement of Assets and Liabilities as at 30 June 2020 - Statement of Cash Flow for the Year Ended 30 June 2020 - Statement of Appropriation: Recurrent and Development Combined for the yead ended 30 June 2020 - Statement of Appropriation: Recurrent for the yead ended 30 June 2020 Statement of Appropriation: Development for the yead ended 30 June 2020			
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE					
1.0 Information Communication Technology (ICT) Environment	Review of the County Executive's ICT environment revealed that there was no formal approved ICT policy in place as at 30 June 2020. The policy would have included data	We take note of the Audit finding in respect of County ICT Environment. The County executive undertake to finalize on	Samuel Muigai Director ICT	Not Resolved	30th June 2021

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Response	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	security, data integrity and disaster recovery plans. In the circumstances, the security and reliability of the County Executive's data including the management information system could not be ascertained.	developing the ICT policy with the process now at an advanced stage with draft policy having been submitted to County Executive Committee for consideration and approval.			

Guidance Notes:

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

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

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

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

Sign.....**Date. 30th July 2021**
Dorothy I. K. Naivasha
CECM – FINANCE, ECONOMIC PLANNING, TRADE AND INDUSTRY

7.12 ANNEXURES

I. ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Exchequer Releases	Q1	Q2	Q3	Q4	Cumulative Amount Ksh
Equitable Share	337,515,600	1,295,118,000	981,150,000	1,648,332,000	4,262,115,600
Reimbursement for forgone User fees	-	-	0	8,218,119	8,218,119
Development of Youth Polytechnic	-	-	30,399,947	30,399,947	60,799,894
Road Maintenance Fuel Levy Fund	-	28,771,460	28,771,460	57,542,920	115,085,840
Universal Healthcare in Devolved System Program (UHDSP) DANIDA	-	5,580,000	-	5,580,000	11,160,000
Transforming Health System for Universal Care Project (THSUC) World Bank	-	-	51,032,370	50,153,297	101,185,667
Agriculture Sector Development Support Programme (ASDSP) Sweden	-	-	11,515,825	163,653	11,679,478
Kenya Climate Smart Agriculture Project (KCSAP) World Bank	-	120,546,485	-	146,142,335	266,688,820
Kenya Urban Support Project - Urban Dev Grant (KUSP - UDG) World Bank	-	14,238,060	-	13,717,616	27,955,676
Kenya Devolution Support Programme (KDSP) World Bank	-	-	45,000,000	137,242,250	182,242,250
Total Amount	**337,515,600**	**1,464,254,005**	**1,147,869,602**	**2,097,492,137**	**5,047,131,344**

II. ACCOUNT PAYABLES

(a) Contractors' Retention

Voucher	Payee	Retention Date	30th June 2020	Additions During the Year	Payments During the Year	Balance 30th June 2021
10002443	DAROL CONTRACTORS KENYA LIMITED	08-Oct-18	1,115,473.70	0.00	0.00	1,115,473.70
10002444	KENSTAR ELECTRICALS AND HARDWARE LTD	08-Oct-18	1,068,272.50	0.00	0.00	1,068,272.50
10002451	Hardi Enterprises Limited	08-Oct-18	3,989,434.30	0.00	0.00	3,989,434.30
10002452	Comtrends Enterprises Limited	08-Oct-18	1,000,000.00	0.00	0.00	1,000,000.00
10002453	DAROL CONTRACTORS KENYA LIMITED	08-Oct-18	619,013.30	0.00	0.00	619,013.30
10002722	PROBASE KENYA LIMITED	19-Dec-18	3,500,000.00	0.00	0.00	3,500,000.00
10002779	Hardi Enterprises Limited	09-Jan-19	1,672,059.10	0.00	0.00	1,672,059.10
10002811	Betga Enterprises Limited	17-Jan-19	18,286.40	0.00	0.00	18,286.40
10002850	STARKEN SUPPLIERS AND CONTRACTORS LTD	06-Feb-19	200,524.60	0.00	200,524.60	0.00
10002994	KENSTAR ELECTRICALS AND HARDWARE LTD	20-Mar-19	740,507.60	0.00	740,507.60	0.00
10002996	DAROL CONTRACTORS KENYA LIMITED	20-Mar-19	605,080.90	0.00	0.00	605,080.90
10002999	PILOT GLASSMART AND GENERAL CONTRACTOR LTD	20-Mar-19	26,857.50	0.00	0.00	26,857.50
10003005	Micva Contractors Limited	20-Mar-19	31,414.80	0.00	0.00	31,414.80
10003010	BLUE ICON SOLUTIONS LIMITED	20-Mar-19	81,214.30	0.00	0.00	81,214.30
10003163	TARGET GENERAL MERCHANTS LTD	02-May-19	154,976.00	0.00	154,976.00	0.00
10003184	BARETU GENERAL CONSTRUCTION COMPANY LIMITED	10-May-19	134,583.20	0.00	134,583.00	0.20
50000159	Nkuru Kenya Construction Co. Limited	10-May-19	708,064.00	0.00	708,064.00	0.00
10003257	kemuart limited	17-May-19	404,392.20	0.00	0.00	404,392.20
10003289	JUSTIN ELECTRICAL SERVICES LTD	23-May-19	444,375.10	0.00	444,375.00	0.10
10003293	KAGAKI INVESTMENTS LTD	23-May-19	178,964.30	0.00	178,964.00	0.30
10003295	FORTEC MEDIX SUPPLIES LIMITED	23-May-19	548,970.05	0.00	548,970.05	0.00
10003311	Denaki Ideal LiMITED	24-May-19	10,779.55	0.00	0.00	10,779.55
10003317	RAFIKIHOST LTD	24-May-19	14,909.60	0.00	0.00	14,909.60
10003331	Hardi Enterprises Limited	29-May-19	2,458,339.30	0.00	0.00	2,458,339.30
10003404	Westomaxx Investment Limited	04-Jun-19	630,014.50	0.00	630,014.50	0.00
10003659	MELLY AND LELLY GENERAL CONTRACTORS LTD	20-Jun-19	3,500,000.00	0.00	0.00	3,500,000.00
10003739	ORIENTALWISE AUTOGARAGE LTD	24-Jun-19	420,000.00	0.00	420,000.00	0.00
10003859	Wisdom Logistics Limited	27-Jun-19	137,157.00	0.00	0.00	137,157.00
10003906	FORTEC MEDIX SUPPLIES LIMITED	27-Jun-19	638,000.00	0.00	638,000.00	0.00
10003932	Nkuru Kenya Construction Co. Limited	30-Jun-19	199,650.50	0.00	0.00	199,650.50
10003970	Hardi Enterprises Limited	27-Sep-19	953,089.30	0.00	0.00	953,089.30

Voucher	Payee	Retention Date	30th June 2020	Additions During the Year	Payments During the Year	Balance 30th June 2021
10003974	ORIENTALWISE AUTOGARAGE LTD	27-Sep-19	871,464.00	0.00	871,464.00	0.00
10003977	STARKEN SUPPLIERS AND CONTRACTORS LTD	27-Sep-19	424,190.00	0.00	424,190.00	0.00
10003982	Jaytton Enterprise Limited	27-Sep-19	430,571.00	0.00	430,571.00	0.00
10003986	KENSTAR ELECTRICALS AND HARDWARE LTD	27-Sep-19	126,921.00	0.00	126,921.00	0.00
10003992	ORIENTALWISE AUTOGARAGE LTD	08-Oct-19	408,572.00	0.00	408,572.00	0.00
10003995	MATCH ELECTRICALS LIMITED	08-Oct-19	99,600.00	0.00	0.00	99,600.00
10004001	BOSMA ELECTRICALS	08-Oct-19	98,000.00	0.00	98,000.00	0.00
10004005	MATCH ELECTRICALS LIMITED	08-Oct-19	246,900.00	0.00	0.00	246,900.00
10004013	Westomaxx Investment Limited	09-Oct-19	200,000.00	0.00	0.00	200,000.00
10004014	ORIENTALWISE AUTOGARAGE LTD	09-Oct-19	950,000.00	0.00	0.00	950,000.00
10004024	MELLY AND LELLY GENERAL CONTRACTORS LTD	09-Oct-19	2,418,358.60	0.00	0.00	2,418,358.60
10004025	kenric investment limited	09-Oct-19	1,783,216.95	0.00	1,783,216.95	0.00
10004026	kenric investment limited	09-Oct-19	1,796,719.35	0.00	1,796,719.35	0.00
10004029	Hardi Enterprises Limited	22-Oct-19	2,969,899.70	0.00	0.00	2,969,899.70
10004033	Hardi Enterprises Limited	25-Oct-19	1,000,000.05	0.00	0.00	1,000,000.05
10004038	Machant Construction Limited	25-Oct-19	108,479.10	0.00	0.00	108,479.10
10004047	ORIENTALWISE AUTOGARAGE LTD	12-Nov-19	845,446.70	0.00	0.00	845,446.70
10004063	KENSTAR ELECTRICALS AND HARDWARE LTD	11-Dec-19	299,700.00	0.00	299,700.00	0.00
10004066	Rofkim Investments ltd	11-Dec-19	249,600.00	0.00	249,600.00	0.00
10004071	Visual Works Limited	11-Dec-19	247,750.00	0.00	247,750.00	0.00
10004075	ORIENTALWISE AUTOGARAGE LTD	19-Dec-19	388,314.40	0.00	0.00	388,314.40
10004079	kenric investment limited	19-Dec-19	769,034.00	0.00	0.00	769,034.00
10004081	STARKEN SUPPLIERS AND CONTRACTORS LTD	19-Dec-19	184,838.00	0.00	184,838.00	0.00
10004086	KENSTAR ELECTRICALS AND HARDWARE LTD	19-Dec-19	202,845.80	0.00	202,845.80	0.00
10004091	Jaytton Enterprise Limited	19-Dec-19	158,294.10	0.00	158,294.10	0.00
10004105	STARKEN SUPPLIERS AND CONTRACTORS LTD	20-Dec-19	943,575.00	0.00	943,575.00	0.00
10004113	MELLY AND LELLY GENERAL CONTRACTORS LTD	20-Dec-19	1,429,679.10	0.00	0.00	1,429,679.10
10004120	MELLY AND LELLY GENERAL CONTRACTORS LTD	20-Dec-19	1,417,500.00	0.00	0.00	1,417,500.00
10004126	BOSMA ELECTRICALS	20-Dec-19	99,000.00	0.00	99,000.00	0.00
10004127	KENSTAR ELECTRICALS AND HARDWARE LTD	20-Dec-19	159,342.90	0.00	159,342.90	0.00
10004130	BOSMA ELECTRICALS	20-Dec-19	196,500.00	0.00	196,500.00	0.00
10004137	MELLY AND LELLY GENERAL CONTRACTORS LTD	20-Dec-19	1,417,500.00	0.00	0.00	1,417,500.00
10004168	Rofkim Investments ltd	07-Jan-20	199,200.00	0.00	199,200.00	0.00
10004187	DAILY INVESTORS LTD	15-Jan-20	59,091.00	0.00	59,091.00	0.00
10004196	STARKEN SUPPLIERS AND CONTRACTORS LTD	16-Jan-20	943,575.00	0.00	943,575.00	0.00
10004209	kemuart limited	17-Jan-20	82,197.60	0.00	0.00	82,197.60

Voucher	Payee	Retention Date	30th June 2020	Additions During the Year	Payments During the Year	Balance 30th June 2021
10004227	SOFTCOM BUSINESS SOLUTIONS LIMITED	20-Jan-20	624,395.00	0.00	624,395.00	0.00
10004231	SOFTCOM BUSINESS SOLUTIONS LIMITED	20-Jan-20	194,532.00	0.00	194,532.00	0.00
10004471	MELLY AND LELLY GENERAL CONTRACTORS LTD	22-Jan-20	1,417,500.00	0.00	0.00	1,417,500.00
50000229	AXISCO ENGINEERING COMPANY LIMITED	05-Feb-20	663,365.70	0.00	663,365.70	0.00
10004568	kenric investment limited	09-Mar-20	899,770.00	0.00	0.00	899,770.00
10004590	Comtrends Enteprises Limited	12-Mar-20	334,991.30	0.00	0.00	334,991.30
50000233	kenric investment limited	12-Mar-20	602,513.20	0.00	0.00	602,513.20
50000236	Jaytton Enterprise Limited	12-Mar-20	613,848.80	0.00	0.00	613,848.80
10004667	Hardi Enterprises Limited	21-Apr-20	440,000.05	0.00	0.00	440,000.05
50000242	KENSTAR ELECTRICALS AND HARDWARE LTD	21-Apr-20	597,996.00	0.00	597,996.00	0.00
50000243	Conslog Engineering Services LTD	21-Apr-20	693,040.80	0.00	693,040.80	0.00
50000255	Jaytton Enterprise Limited	30-Apr-20	743,096.00	0.00	743,096.00	0.00
50000256	STARKEN SUPPLIERS AND CONTRACTORS LTD	30-Apr-20	649,252.00	0.00	649,252.00	0.00
50000257	MUCORE ENTERPRISES LTD	30-Apr-20	569,515.50	0.00	569,515.50	0.00
50000265	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	30-Apr-20	741,897.20	0.00	741,897.20	0.00
10004702	Westomaxx Limited	04-May-20	304,545.00	0.00	0.00	304,545.00
50000269	Glovima logistics limited	07-May-20	735,170.30	0.00	735,170.30	0.00
50000277	DAROL CONTRACTORS KENYA LIMITED	27-May-20	765,020.00	0.00	765,020.00	0.00
50000279	kemuart limited	28-May-20	657,487.70	0.00	657,487.70	0.00
10004840	KENSTAR ELECTRICALS AND HARDWARE LTD	29-May-20	149,850.00	0.00	149,850.00	0.00
10004849	Jomvick Enterprises Limited	29-May-20	49,540.80	0.00	49,540.00	0.80
10004853	WAKEH HOLDINGS LIMITED	29-May-20	99,930.00	0.00	99,930.00	0.00
10004857	Jaytton Enterprise Limited	29-May-20	49,780.00	0.00	0.00	49,780.00
10004881	Hardi Enterprises Limited	03-Jun-20	1,563,620.60	0.00	0.00	1,563,620.60
10004895	ORIENTALWISE AUTOGARAGE LTD	04-Jun-20	833,483.20	0.00	0.00	833,483.20
10004953	WAKEH HOLDINGS LIMITED	15-Jun-20	49,880.00	0.00	49,880.00	0.00
10004960	kenric investment limited	15-Jun-20	99,880.00	0.00	99,880.00	0.00
10004963	ORIENTALWISE AUTOGARAGE LTD	15-Jun-20	99,830.00	0.00	0.00	99,830.00
10005000	MELLY AND LELLY GENERAL CONTRACTORS LTD	19-Jun-20	1,842,686.10	0.00	0.00	1,842,686.10
50000282	DAROL CONTRACTORS KENYA LIMITED	19-Jun-20	833,013.60	0.00	0.00	833,013.60
10005082	WACIAMA COMPANY LIMITED	29-Jun-20	149,963.20	0.00	0.00	149,963.20
10005214	MELLY AND LELLY GENERAL CONTRACTORS LTD	20-Aug-20	0.00	1,824,207.30	1,824,207.30	0.00
10005239	kenric investment limited	24-Sep-20	0.00	445,248.00	445,248.00	0.00
10005242	Jaytton Enterprise Limited	24-Sep-20	0.00	610,200.00	610,200.00	0.00
10005249	ORIENTALWISE AUTOGARAGE LTD	06-Oct-20	0.00	676,291.00	676,291.00	0.00
10005269	Kamasher Ventures Limited	13-Oct-20	0.00	306,954.20	306,954.00	0.20

Voucher	Payee	Retention Date	30th June 2020	Additions During the Year	Payments During the Year	Balance 30th June 2021
10005279	ORIENTALWISE AUTOGARAGE LTD	13-Oct-20	0.00	232,928.00	0.00	232,928.00
10005283	MUCORE ENTERPRISES LTD	13-Oct-20	0.00	149,948.60	0.00	149,948.60
10005287	KENSTAR ELECTRICALS AND HARDWARE LTD	13-Oct-20	0.00	501,923.10	0.00	501,923.10
10005303	WACIAMA COMPANY LIMITED	13-Oct-20	0.00	44,683.20	0.00	44,683.20
10005308	WACIAMA COMPANY LIMITED	13-Oct-20	0.00	149,963.20	0.00	149,963.20
10005311	kenric investment limited	13-Oct-20	0.00	1,858,075.70	0.00	1,858,075.70
10005325	Westomaxx Investment Limited	16-Oct-20	0.00	497,843.00	0.00	497,843.00
10005338	WACIAMA COMPANY LIMITED	16-Oct-20	0.00	198,315.00	0.00	198,315.00
10005339	STAWEJA COMPANY LIMITED	19-Oct-20	0.00	375,341.20	0.00	375,341.20
10005343	MELLY AND LELLY GENERAL CONTRACTORS LTD	22-Oct-20	0.00	1,778,193.00	0.00	1,778,193.00
10005349	Jaytton Enterprise Limited	27-Oct-20	0.00	488,170.00	0.00	488,170.00
10005353	MPUKU CONTRACTORS AND GENERAL SUPPLIERS LIMITED	27-Oct-20	0.00	50,000.00	0.00	50,000.00
10005357	Jomvick Enterprises Limited	27-Oct-20	0.00	347,700.00	347,700.00	0.00
10005367	Jomvick Enterprises Limited	29-Oct-20	0.00	396,000.00	396,000.00	0.00
10005371	Jaytton Enterprise Limited	29-Oct-20	0.00	498,030.00	0.00	498,030.00
10005375	Pamed Contractors Limited	29-Oct-20	0.00	333,000.00	0.00	333,000.00
10005379	Hardi Enterprises Limited	29-Oct-20	0.00	747,438.00	0.00	747,438.00
10005383	Hardi Enterprises Limited	29-Oct-20	0.00	1,165,772.00	0.00	1,165,772.00
28570	JUSTIN ELECTRICAL SERVICES LTD	02-Nov-20	0.00	31,450.00	0.00	31,450.00
10005386	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	02-Nov-20	0.00	349,173.00	349,173.00	0.00
10005399	ORIENTALWISE AUTOGARAGE LTD	04-Nov-20	0.00	266,925.00	0.00	266,925.00
10005402	Deira Engineering And Construction Limited	04-Nov-20	0.00	221,145.00	0.00	221,145.00
10005406	GEKMAN BUILDING CONTRACTORS LIMITED	05-Nov-20	0.00	170,165.40	170,165.40	0.00
10005412	CHUKA GENERAL CONSTRUCTION COMPANY LIMITED	10-Nov-20	0.00	35,200.00	0.00	35,200.00
10005423	Fesi Investors Limited	11-Nov-20	0.00	276,107.20	0.00	276,107.20
10005427	Jaytton Enterprise Limited	12-Nov-20	0.00	544,755.00	0.00	544,755.00
10005439	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	19-Nov-20	0.00	276,022.00	276,022.00	0.00
10005454	MUCORE ENTERPRISES LTD	23-Nov-20	0.00	236,736.00	0.00	236,736.00
10005537	REZWORLD SERVICES	08-Dec-20	0.00	99,384.50	0.00	99,384.50
10005483	MOPOA CONTRACTORS LIMITED	26-Nov-20	0.00	58,627.80	0.00	58,627.80
10005488	STARKEN SUPPLIERS AND CONTRACTORS LTD	26-Nov-20	0.00	232,720.00	0.00	232,720.00
10005492	Genpely Contractors Limited	26-Nov-20	0.00	246,950.00	0.00	246,950.00
10005499	AXISCO ENGINEERING COMPANY LIMITED	27-Nov-20	0.00	192,275.70	0.00	192,275.70
10005502	Policy Options Limited	27-Nov-20	0.00	34,200.00	0.00	34,200.00
10005516	kenric investment limited	02-Dec-20	0.00	503,433.00	503,433.00	0.00

Voucher	Payee	Retention Date	30th June 2020	Additions During the Year	Payments During the Year	Balance 30th June 2021
10005521	MPOFU TRADERS	03-Dec-20	0.00	86,155.20	0.00	86,155.20
10005530	AXISCO ENGINEERING COMPANY LIMITED	08-Dec-20	0.00	140,700.00	140,700.00	0.00
10005536	REZWORLD SERVICES	08-Dec-20	0.00	96,225.00	96,225.00	0.00
10005560	FORTEC MEDIX SUPPLIES LIMITED	17-Dec-20	0.00	638,960.00	0.00	638,960.00
10005568	FORTEC MEDIX SUPPLIES LIMITED	17-Dec-20	0.00	159,740.00	159,740.00	0.00
10005574	kenric investment limited	18-Dec-20	0.00	200,692.00	0.00	200,692.00
10005581	Westomaxx Investment Limited	18-Dec-20	0.00	304,545.00	304,545.00	0.00
10005618	DAROL CONTRACTORS KENYA LIMITED	24-Dec-20	0.00	179,359.20	0.00	179,359.20
10005628	kemuart limited	24-Dec-20	0.00	165,068.00	165,068.00	0.00
10005636	Kamasher Ventures Limited	24-Dec-20	0.00	100,000.80	0.00	100,000.80
10005641	Glovima logistics limited	31-Dec-20	0.00	240,352.00	0.00	240,352.00
10005646	ORIENTALWISE AUTOGARAGE LTD	06-Jan-21	0.00	990,760.00	990,760.00	0.00
10005650	DAROL CONTRACTORS KENYA LIMITED	06-Jan-21	0.00	298,654.30	0.00	298,654.30
10005663	TOLERANCE CONTRACTORS LIMITED	12-Jan-21	0.00	376,315.00	0.00	376,315.00
10005672	KENSTAR ELECTRICALS AND HARDWARE LTD	13-Jan-21	0.00	410,981.80	410,981.80	0.00
10005739	Jaytton Enterprise Limited	19-Jan-21	0.00	415,199.00	415,199.00	0.00
10005747	DAROL CONTRACTORS KENYA LIMITED	26-Jan-21	0.00	275,770.80	275,770.80	0.00
10005739	Jaytton Enterprise Limited	19-Jan-21	0.00	415,199.00	0.00	415,199.00
10005753	Fesi Investors Limited	26-Jan-21	0.00	370,978.40	0.00	370,978.40
10005735	STARKEN SUPPLIERS AND CONTRACTORS LTD	18-Jan-21	0.00	281,267.00	0.00	281,267.00
10005762	DAROL CONTRACTORS KENYA LIMITED	27-Jan-21	0.00	603,288.00	603,288.00	0.00
10005766	Westomaxx Investment Limited	27-Jan-21	0.00	222,720.00	0.00	222,720.00
10005770	GELLY ENTERPRISES	27-Jan-21	0.00	364,240.00	0.00	364,240.00
10005775	ASIGI HOLDINGS COMPANY LIMITED	27-Jan-21	0.00	412,345.20	0.00	412,345.20
30144	TALLY INTERNATIONAL CONSULTANCY	29-Jan-21	0.00	130,866.50	0.00	130,866.50
10005793	ALPHASAM LTD	29-Jan-21	0.00	239,853.20	0.00	239,853.20
10005801	Kamasher Ventures Limited	29-Jan-21	0.00	150,000.10	150,000.10	0.00
10005807	Sky-link Engineering Services Limited	29-Jan-21	0.00	299,974.85	0.00	299,974.85
10005821	WACIAMA COMPANY LIMITED	29-Jan-21	0.00	130,860.80	0.00	130,860.80
10005824	WAKEH HOLDINGS LIMITED	01-Feb-21	0.00	137,443.20	0.00	137,443.20
10005828	STAWEJA COMPANY LIMITED	01-Feb-21	0.00	246,328.80	246,328.80	0.00
10005832	Glovima logistics limited	01-Feb-21	0.00	385,099.70	385,099.70	0.00
10005837	Deira Engineering And Construction Limited	01-Feb-21	0.00	313,930.80	0.00	313,930.80
10005840	ORIENTALWISE AUTOGARAGE LTD	01-Feb-21	0.00	307,742.20	0.00	307,742.20
10005845	Hardi Enterprises Limited	02-Feb-21	0.00	973,424.40	0.00	973,424.40
10005857	kenric investment limited	05-Feb-21	0.00	200,692.00	0.00	200,692.00
10005860	kenric investment limited	05-Feb-21	0.00	1,246,811.60	1,246,811.60	0.00
10005870	Kamasher Ventures Limited	09-Feb-21	0.00	100,000.80	100,000.80	0.00

Voucher	Payee	Retention Date	30th June 2020	Additions During the Year	Payments During the Year	Balance 30th June 2021
10005874	Dunways Construction Limited	11-Feb-21	0.00	216,881.30	0.00	216,881.30
10005884	kemuart limited	12-Feb-21	0.00	397,516.85	397,516.85	0.00
10005892	DAROL CONTRACTORS KENYA LIMITED	17-Feb-21	0.00	215,810.00	0.00	215,810.00
10005898	DYLENE ENTERPRISES	17-Feb-21	0.00	276,357.60	0.00	276,357.60
95000175	Luck And Jim Enterprises Limited	18-Feb-21	0.00	123,419.40	123,419.40	0.00
10005910	Jaytton Enterprise Limited	22-Feb-21	0.00	489,950.00	0.00	489,950.00
10005915	ORIENTALWISE AUTOGARAGE LTD	22-Feb-21	0.00	598,545.50	0.00	598,545.50
10005918	Jaytton Enterprise Limited	22-Feb-21	0.00	106,808.00	0.00	106,808.00
50000311	STARKEN SUPPLIERS AND CONTRACTORS LTD	24-Feb-21	0.00	667,052.30	667,052.30	0.00
50000317	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	24-Feb-21	0.00	768,241.30	768,241.30	0.00
10005935	STARKEN SUPPLIERS AND CONTRACTORS LTD	02-Mar-21	0.00	225,627.65	0.00	225,627.65
10005940	MUCORE ENTERPRISES LTD	02-Mar-21	0.00	175,914.00	0.00	175,914.00
50000320	MUCORE ENTERPRISES LTD	02-Mar-21	0.00	627,185.15	627,185.15	0.00
10005948	ORIENTALWISE AUTOGARAGE LTD	03-Mar-21	0.00	214,449.00	0.00	214,449.00
10005952	MUCORE ENTERPRISES LTD	03-Mar-21	0.00	335,325.25	0.00	335,325.25
10005972	Oxygen Cags Limited	12-Mar-21	0.00	180,865.80	180,865.80	0.00
50000331	KAGAKI INVESTMENTS LTD	23-Mar-21	0.00	631,240.70	0.00	631,240.70
50000338	Dunways Construction Limited	23-Mar-21	0.00	703,221.60	0.00	703,221.60
50000341	kenric investment limited	24-Mar-21	0.00	643,298.90	0.00	643,298.90
10006003	MUCORE ENTERPRISES LTD	25-Mar-21	0.00	45,883.90	0.00	45,883.90
10006007	ORIENTALWISE AUTOGARAGE LTD	08-Apr-21	0.00	1,905,608.55	0.00	1,905,608.55
10006011	ORIENTALWISE AUTOGARAGE LTD	08-Apr-21	0.00	1,697,968.55	0.00	1,697,968.55
10006015	STAWEJA COMPANY LIMITED	08-Apr-21	0.00	363,718.00	363,718.00	0.00
10006019	Jaytton Enterprise Limited	08-Apr-21	0.00	278,717.50	278,717.50	0.00
10006022	Westomaxx Investment Limited	16-Apr-21	0.00	301,407.00	0.00	301,407.00
95000178	CIFYNET HOLDINGS LIMITED	20-Apr-21	0.00	289,957.00	0.00	289,957.00
10006027	Genpely Contractors Limited	22-Apr-21	0.00	296,808.60	0.00	296,808.60
10006031	ORIENTALWISE AUTOGARAGE LTD	22-Apr-21	0.00	292,250.40	0.00	292,250.40
10006035	ORIENTALWISE AUTOGARAGE LTD	22-Apr-21	0.00	139,014.40	0.00	139,014.40
10006040	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	22-Apr-21	0.00	448,200.80	448,200.80	0.00
10006043	Sarjei Contractors Co. Ltd	23-Apr-21	0.00	433,730.25	433,730.25	0.00
10006048	ASIGI HOLDINGS COMPANY LIMITED	26-Apr-21	0.00	509,860.60	509,860.00	0.60
10006089	FAIRFACE CONSTRUCTION COMPANY LIMITED	02-Jun-21	0.00	300,911.00	0.00	300,911.00
10006093	ORIENTALWISE AUTOGARAGE LTD	04-Jun-21	0.00	495,178.00	0.00	495,178.00

Voucher	Payee	Retention Date	30th June 2020	Additions During the Year	Payments During the Year	Balance 30th June 2021
10006097	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	04-Jun-21	0.00	99,992.50	0.00	99,992.50
10006101	GREEN PALM CONSTRUCTION COMPANY LIMITED	04-Jun-21	0.00	126,391.80	0.00	126,391.80
10006115	WAKEH HOLDINGS LIMITED	04-Jun-21	0.00	249,925.00	0.00	249,925.00
10006119	TARGET GENERAL MERCHANTS LTD	04-Jun-21	0.00	623,012.80	0.00	623,012.80
50000356	kemuart limited	04-Jun-21	0.00	863,272.00	0.00	863,272.00
50000360	JIMRO ENTERPRISES LIMITED	04-Jun-21	0.00	559,502.55	0.00	559,502.55
32368	VICOW CONSTRUCTION COMPANY LTD	16-Jun-21	0.00	212,910.45	0.00	212,910.45
10006146	CRESTEA LIMITED	24-Jun-21	0.00	303,606.80	0.00	303,606.80
10006126	MELLY AND LELLY GENERAL CONTRACTORS LTD	16-Jun-21	0.00	1,334,000.00	0.00	1,334,000.00
50000364	KINSAM INVESTMENTS	16-Jun-21	0.00	997,739.20	0.00	997,739.20
50000368	Keywest Builders Limited	16-Jun-21	0.00	656,130.80	0.00	656,130.80
50000370	AXISCO ENGINEERING COMPANY LIMITED	16-Jun-21	0.00	659,982.60	0.00	659,982.60
10006141	KAGAKI INVESTMENTS LTD	22-Jun-21	0.00	375,453.65	0.00	375,453.65
10006155	Jaytton Enterprise Limited	24-Jun-21	0.00	382,650.00	0.00	382,650.00
10006161	SUMMER CONTRACTORS AND GEN SUPPLIES LTD	25-Jun-21	0.00	655,575.10	0.00	655,575.10
10006162	SUMMER CONTRACTORS AND GEN SUPPLIES LTD	25-Jun-21	0.00	410,176.00	0.00	410,176.00
10006163	Genpely Contractors Limited	25-Jun-21	0.00	410,176.00	0.00	410,176.00
10006169	kemuart limited	25-Jun-21	0.00	349,062.55	0.00	349,062.55
10006172	ORIENTALWISE AUTOGARAGE LTD	25-Jun-21	0.00	367,836.00	0.00	367,836.00
10006176	Westomaxx Investment Limited	25-Jun-21	0.00	120,802.40	0.00	120,802.40
10006181	Oxygen Cags Limited	25-Jun-21	0.00	198,315.00	0.00	198,315.00
10006184	MURIMAKAH CONSTRUCTION	25-Jun-21	0.00	126,379.20	0.00	126,379.20
10006188	GREEN PALM CONSTRUCTION COMPANY LIMITED	25-Jun-21	0.00	399,011.00	0.00	399,011.00
10006192	TOLERANCE CONTRACTORS LIMITED	25-Jun-21	0.00	218,964.00	0.00	218,964.00
10006200	AXISCO ENGINEERING COMPANY LIMITED	25-Jun-21	0.00	195,536.25	0.00	195,536.25
10006204	CRAY ENTERPRISES LTD	25-Jun-21	0.00	194,101.75	0.00	194,101.75
10006208	Jaytton Enterprise Limited	30-Jun-21	0.00	306,510.00	0.00	306,510.00
95000200	SUMMER CONTRACTORS AND GEN SUPPLIES LTD	30-Jun-21	0.00	54,095.00	54,095.00	0.00
95000202	REZWORLD SERVICES	30-Jun-21	0.00	167,427.50	0.00	167,427.50
10006210	STARKEN SUPPLIERS AND CONTRACTORS LTD	01-Jul-21	0.00	365,878.70	0.00	365,878.70
10006224	Jasray Construction Limited	02-Jul-21	0.00	283,029.40	0.00	283,029.40
10006239	CRESTEA LIMITED	05-Jul-21	0.00	116,089.30	0.00	116,089.30
10005240	kenric investment limited	24-Sep-20	0.00	445,248.00	0.00	445,248.00
			68,499,673.00	**58,289,746.90**	**39,214,307.70**	**87,575,112.20**

(b) Withholding VAT and Income Tax

Voucher	Payee	Withholding Date	Balance 30th June 2020	Additions	Payments	Balance 30th June 2021
Various	COMMISSIONER OF Income TAX	Various	588,433.00	5,480,764.00	0.00	6,069,197.00
Various	COMMISSIONER OF VAT	Various	34,466,763.00	2,953,261.00	0.00	37,420,024.00
			35,055,196.00	**8,434,025.00**	**0.00**	**43,489,221.00**

III. PENDING BILLS

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
1	Tommon Ltd	986936	18/5/2015	10	18-Aug-15	2,500,000	Develop chiakariga cultural centre arena	Building
2	Capiton Construction Limited	909490	05/12/2015	207	22-Nov-16	1,585,307	Proposed completion works for maternity and basement offices at chuka hospital	Building
3	Capiton Construction Limited	909491	05/12/2015	252	22-Nov-16	1,959,301	Proposed completion works for maternity and basement offices at chuka hospital	Building
4	Nyakstel Contractors	contract Agreement		1542	17/05/2017	991,028	Proposed construction of Dispensary Block at Kasarani Dispensary	Building
5	Lawmar Construction Co Ltd	396	18/05/2017	212	30-May-17	3,692,052	Construction of pumping unit for Makanyanga water project	Building
6	Syluxel Contractors Limited	1562692	21/5/2018	017	21-Jun-18	531,864	Construction of ecde classes fy 17/18 - gatunga	Building
7	Supp Merchants	1070151	30/11/2016	28	28-Dec-18	1,401,048	Rehabilitation of Nkarini Dispensary	Building
8	Jobpoa Contractors Limited	1625201	12/07/2018	053	05-Feb-19	1,424,480	Construction of ecde classes fy 18/19 - gatunga ward	Building
9	Betga Enterprises Limited	1562695	21/5/2018	210	20-Mar-19	206,257	Construction of ecde-chiakariga ward	Building

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
10	Tucent Enterprises Limited	1625207	12/07/2018	028	27-Mar-19	1,381,026	Construction of ECDE classes FY 18/19 - Muthambi Ward	Building
11	Namlink Company Limited	1625205	12/07/2018	074	29-May-19	3,944,370	Construction of ECDE classes FY 18/19 - Chogoria	Building
12	Meckyni Contractors Limited	1625210	12/07/2018	001	29-May-19	1,396,780	Construction of ECDE classes FY 18/19 - Ganga ward	Building
13	Palista Investment Limited	Contract agreement	18/02/2020	08/02/1900	23-Jun-19	997,884	Construction of ablution block and laboratory at Uturini dispensary	Building
14	Nkuru Kenya Construction Co. Limited	1625548	12/07/2018	15	25-Jun-19	2,396,025	Construction of ECDE classes FY18/19 - Karingani ward	Building
15	Kamunti General Suppliers Limited	1625206	12/07/2018	731	06-Oct-19	1,558,020	Construction of ECDE classes FY 18/19 - Igambang'ombe ward	Building
16	Endaline Construction Co. Ltd	1043477	05/12/2015	422	01-Apr-20	2,340,346	Construction of Mukothima stadium flatform	Building
17	Pilot Glassmart And General Contractor Ltd	1562699	21/5/2018	152	02-May-20	1,823,346	Construction of ecde classes Igambang'ombe	Building
18	Warrior Construction Limited	1562693	21/5/2018	014	02-May-20	2,606,186	Construction of ecde classes fy 17/18 - mugwe	Building
19	Cabera Solutions Limited	1625583	29/03/2019	42	16-Jun-20	872,110	Extention of one number dispensary block and	Building

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
							fencing at Makengi Dispensary	
20	Roman Green Co. Limited	1625970	24/05/2019	7549	16-Jun-20	968,180	Construction of power house for Chuka Hospital	Building
21	Roman Green Co. Limited	1625969	24/05/2019	7550	16-Jun-20	1,030,420	Construction of power house for Marimanti Hospital	Building
22	Yvescom			102	26-Aug-20	374,729	Construction of 2No dispensary rooms at Rukurini dispensary	Building
23	Haraka Realtors Limited	132	27/4/2021	HRL002/06/ 2021	07-Jan-21	2,098,700	Construction of 2 no ECDE classes Mitheru Ward	Building
24	Green Palm Construction Co.Ltd	135	05/04/2021	2080	07-Jan-21	1,347,125	Construction of 2no ECDE classes Karingani Ward	Building
25	Haraka Realtors Limited	131	28/4/2021	HRL002/06/ 2021	07-Jan-21	1,488,790	Construction of a workshop at Murugi Youth polytechnic	Building
26	Blue Icon Solution Ltd	136	15/3/2021	2080	07-Jan-21	1,039,850	Construction of 3no ECDE classes Chiakariga Ward	Building
27	Tonilo Builders	contract Agreement		1062	25-Feb-21	1,997,525	Completion works at Mucwa dispensary	Building
28	Pemuda Enterprises Co. Ltd	contract Agreement		5	03-Jun-21	2,555,446	Proposed waiting bay and ablution block at Marimanti Hospital	Building
29	Summer Contractors And General Supplies Ltd	contract Agreement		41	18-Jun-21	610,515	Completion works at Maragwa disp, phase II	Building

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
30	Weru Seven Electricals	62	12/01/2021	N/A	24-Jun-21	912,079	Remeasurement works cert. No. 1 For construction of Mugumango Dairy offices-Ganga ward	Building
31	Wachiama Company	64	25/01/2021	N/A	28-Jun-21	2,474,250	Remeasurement works cert. No. 1 For construction of Chuka Cooperative Office	Building
32	Weru Seven Electrical Co Ltd	61				1,844,029	Construction of Kathwana stadium	Building
33	Dylene Enterprises	contract Agreement	18/02/2019			1,092,990	Proposed completion of Kitchen block at Muthambi Health centre	Building
34	Close Beams Construction	Contract agreement	05/07/2013			340,672	Construction Works at Mwonge Dispensary	Building
35	Meckyni Contractors Limited	1625210	12/07/2018	001	29-May-19	1,197,980	Construction of ECDE classes FY 18/19 - Ganga ward	Building
36	Tangerine Auto Hardaware	1063784	29/05/2015	479	15/06/2016	5,206,020	Excavating and laying of pipes for Kavando irrigation project	Civil Works
37	Mbuubu Investment Ltd	NCG/TR/0045/16-17	03/09/2016	1	07-Sep-16	381,871	Construction of stage sheds at Kithaga market	Civil Works
38	Supp Merchants Ltd	TNC/MKT/19B/2015-2016	21/04/2016	23	29-Sep-16	440,693	Works at Kathathani market	Civil Works
39	Supp Merchants Ltd	TNCG/MKT/GHNG/01/2015-2016	21/04/2016	25	30-Sep-16	537,573	Work for Gachiongo market	Civil Works

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40	Supp Merchants Ltd	TNCG/SHD/001/2015-2016	05/09/2016	24	03-Feb-17	1,745,336	Proposed stage sheds at nkarini, Makutano ma Chiakariga na ma Marimanti & Materi market	Civil Works
41	Recksars General Suppliers			86	05-Jun-17	3,324,560	Grading and spot improvement of igamba ngombe various roads	Civil Works
42	Supp Merchants Ltd	TNCG/BDG/MKT/01/16-17	21/11/2016	26	21-Dec-18	519,958	Construction of bodaboda sheds at Kthangachini market	Civil Works
43	Supp Merchants	LSO-101	29/06/2017	27	18-Jan-19	4,132,500	Routine maintenance spot improvement of Gitugu-Mubura Road	Civil Works
44	Mopoa Contractors Limited	TNCG/12/BDG/TRD/2016-2017		15	18-Feb-19	586,278	Additional works Tunyai market	Civil Works
45	Oxygen Cags	1625149	06/04/2019	1	15-Jun-19	887,000	Installation of pipes for Muthambi Gitije water project	Civil Works
46	Namlink Company	1625141	30/05/2019	058	19-Jun-19	498,593	Renovation of fire fighters quarters	Civil Works
47	Tolerance Contr. Ltd	TNCG/QT/283/18-19	13/05/2019	973	28-Jun-19	691,951	Construction of septic tank at Chuka market	Civil Works
48	Datanet Holding Company Limited	TNCG/13/2019-2020	11/11/2019	4	25-Mar-20	1,799,737	Routine maintenance spot improvement of Chiakariga-Kaunguni-kamanyaki road	Civil Works

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49	Oxygen Cags	1665723	06/06/2020	52	24-Jun-20	674,848	Rehabilatation works for Kavando irrigation project	Civil Works
50	Oxygen Cags	1665722	06/06/2020	54	24-Jun-20	1,801,575	Rehabilatation of Mbogoni irrigation project	Civil Works
51	Waciama Company Ltd	1665705	06/04/2020	1	27-Jun-20	2,346,000	Civil Works for Mukui Uri Mbugi Water project	Civil Works
52	Captal Base Ltd	1665725	06/01/2020	116	28-Jun-20	3,323,700	Pipe laying for Nkongo Nkobole Irrigation project	Civil Works
53	Captal Base Ltd	1625947	06/06/2020	114	28-Jun-20	1,998,147	Improvement of main lines Gitogo Kamaindi water project	Civil Works
54	Autoconcept Ltd	1665726	06/06/2020	1	29-Jun-20	3,582,000	Construction of Nithi kari irrigation project	Civil Works
55	Makaburu Ltd	TNCG/26/2019-2020	10/10/2019	18	06-Nov-20	3,233,500	Routine maintenance & spot improvement of Katharaka-Chiakanyinga-Mukui road	Civil Works
56	Sengo-Orace Ventures	594	06/04/2021	2	17-May-21	2,990,000	Proposed installation of cooking jikos at Chuka Hospital	Civil Works
57	Kagaki Investment Ltd	TNCG/31/2020-2021		18	06-Jun-21	5,396,900	Construction of Kaiga bridge and Kaare Ngaani footbridge- Mwimbi ward	Civil Works
58	Summer Contractors & General Supplies Ltd	878168-2020/2021		10	21-Jun-21	3,490,196	Grading and gravelling of various roads in Marimanti ward	Civil Works

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59	Glovima Logistics(k) ltd	69	12/04/2021	N/A	28-Jun-21	2,038,890	Remeasurement works cert. No. 1 For construction of an acoustic padding to walls and specialized works at Chuka Cooperative Office.	Civil Works
60	Darol Contractors (k) Ltd.	73	12/04/2021	N/A	28-Jun-21	3,575,432	Remeasurement works cert. No. 1 For construction of Kitchenette ablution block and landscaping in Chuka Co-operative Office.	Civil Works
61	Kamasher Ventures	TNCG/20/2020-2021		4		7,001,910	Construction of Mukothima Structures	Civil Works
62	Lojom General Contractors	TNCG/106/2018-2019	18/02/2019	918		5,901,454	Construction of Ithiru Bridge	Civil Works
63	Janton Investments		25/1/2019		25-Jan-19	3,792,617	Levelling and Improvement of Kairuni Playground	Civil Works
64	Hydrotech interservices	1625812	21/02/2020			1,461,750	landscapping and fencing at Mugumango Dairy coop society	Civil Works
65	warrior construction ltd	48	15/02/2021	TNCG/149/2018-19		1,774,839	Construction ofa ramp at the executive block	Civil Works
66	Sophkia Enterprises	2009123	14/03/2014	7	20-Mar-14	123,200	Supply of foodstuff to Chuka Hospital	Goods
67	Sophkia Enterprises	2303093	15/10/2014	8	17-Oct-14	157,500	Supply of foodstuff to Chuka Hospital	Goods
68	Sophkia Enterprises	2023829	11/06/2014	9	19-Nov-14	192,500	Supply of foodstuff to Chuka Hospital	Goods

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
69	Total Hospital Solution Ltd	2342082	02/03/2015	SNV00001 242	09-Feb-15	317,100	Supply of medical equipments	Goods
70	Total Hospital Solution Ltd	2342014	16/12/2014	SNV00001 241	09-Feb-15	2,364,000	Supply of medical equipments	Goods
71	Total Hospital Solution Ltd	2342081	02/03/2015	SNV00001 243	09-Feb-15	712,250	Supply Of Non-Pharmaceuticals	Goods
72	Total Hospital Solution Ltd	2342016	16/12/2014	SNV00004 239	12-Feb-15	840,000	Supply of medical equipments	Goods
73	Total Hospital Solution Ltd	2342018	16/12/14	SNV00001 237	12-Feb-15	28,750	Supply Of Non-Pharmaceuticals	Goods
74	Sophkia Enterprises	2361203	28/05/2015	7	06-Mar-15	137,800	Supply of foodstuff to Chuka Hospital	Goods
75	Tangerine Auto Hardaware	2409442	27/05/2015	651&652	29-May-15	999,780	Supply of pipes and fittings for Karuma ka nderi water project	Goods
76	Nechal Enterprises	22155439	14/09/2015	735	29-Sep-15	150,000	Printing and designing A3 Posters	Goods
77	Nyati Enterprises Ltd	316	27/10/2015	1	10-Nov-15	817,705	Supply of foodstuff to Marimanti Hospital	Goods
78	Travotech Agencies	3251127	14/10/2015	158319-69	09-Jan-16	1,330,199	Supply of Non-Pharmaceuticals To Chuka Hospital	Goods
79	Total Hospital Solution Ltd	2361265	11/03/2015	SNV00001 545	22-Mar-16	1,533,600	Supply of medical equipments	Goods
80	Total Hospital Solution Ltd	2361264	11/03/2015	SNV00001 544	22-Mar-16	1,328,250	Supply of medical equipments	Goods

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
81	Neo-Industrial Smart Enterprises	2303158	21/03/2016	57	08-Apr-16	556,200	Supply of Laptops	Goods
82	Neo-Industrial Smart Enterprises	2303162	18/04/2016	58	22-Apr-16	381,200	Supply of Laptops	Goods
83	Supp Merchants limited	2761855 2761856 2761857	15/092016	13,14	15-Sep-16	5,052,950	Supply of Cleaning Materials and Uniforms	Goods
84	Kathwana Energies F.St.	2215270	16/09/2016	31	10-Oct-16	200,000	Supply of Fuel	Goods
85	Jasho Prime Supermarket	2215973	03/03/2016	672	03-Dec-16	142,500	Supply of sodium hypochloride to Chuka Hospital	Goods
86	Above And Beyond Expectations Co. Ltd	347	21/03/2017	105	27/03/2017	410,000	Supply of tyres	Goods
87	Jemra Supplies Limited	16	04/12/2017	1, 02	06-May-17	981,000	supply of office equipment (ipad and laptops)	Goods
88	Travotech Agencies	2815404/05	27/04/2017	158366/67/ 85	24-May-17	175,166	Supply of Laboratory Reagents To Magutuni Hospital	Goods
89	Kinro Enterprises	1	15/06/2017	28	24-May-17	353,500	Supply of office equipments	Goods
90	Kemrah Enterprises	305	15/02/2017	16	03-Jun-17	475,000	Supply of printers	Goods
91	Kimwere Investment	34	06/07/2017	907	30-Aug-17	392,000	Supply of pipes at Kairini Pry School	Goods

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
92	Mutindwa Chemist			16276/77/18175/97/46/49/50/36/37/55/51/50	30-Jan-18	492,180	supply of medical drugs to Marimanti Hospital	Goods
93	Darom Limited		09/01/2018		17-Jun-18	55,448	Supply of canvas shoes & branded t-shirts	Goods
94	Travotech Agencies	2761734-47	06/06/2018	159928/43/44	24-Sep-18	522,620	Supply of Laboratory Reagents To Marimanti Hospital	Goods
95	Kenya Literature Bureau	3251479--481	24/1/2019	0254609-610	26-Mar-19	9,532,068	Supply of ecde materials	Goods
96	Muhoti Suppliers	3115131	17/04/2019	3	17-Apr-19	105,900	supply of computer accessories	Goods
97	Captal Base Ltd	3251366	3/0/2019	1	04-May-19	898,500	Supply of pipes for Matiri Mutonga water project	Goods
98	Mpofu Traders	3251363	26/03/19	18	13-May-19	69,575	Supply of Cleansing materials to Magutuni Hospital	Goods
99	Drekeys Enterprises	3251232	18/04/2019	067/068	15-May-19	1,625,630	Supply of Medical equipments to new Dispensaries	Goods
100	Alegios Systems Solutions	3251231	18/04/2020	807/808/809	27-May-19	1,920,500	Supply of furniture for new faciliites	Goods
101	Oxygen Cags	1625146	06/03/2019	1	06-Jun-19	417,400	Supply and installation of pipes improvement of Murigi water project	Goods

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102	Mac Levis Group Limited	3251371	26/04/2019	7	13-Jun-19	1,999,200	Supply of water pipes to Mukami irrigation project	Goods
103	Avic Shantui Construction Machinery East Africa Company Ltd	LPO-3377796	26/09/2019	ASCM2019026	10-Sep-19	11,888,750	Supply of Shantui bulldozer-part of payment	Goods
104	Dochcake Enterprises	3251, 403, 402, 404	14/05/2019	1	06-Nov-19	1,988,200	Supply of water pipes to Sisi kwa sisi irrigation project	Goods
105	Kemsa	3377866	15/11/2019	75910	25-Nov-19	3,541,100	Supply of Linen	Goods
106	Mpofu Traders	3377897	08/02/2019	1	13-Feb-20	397,850	supply of stationery to Marimanti and kibunga hospital	Goods
107	DWanduh Logistics and Supplies Limited	3115014	02/10/2020	49	14-Feb-20	398,000	Supply of Revenue Receipt Books	Goods
108	Simlaw Seeds Company Ltd	3231930	12/05/2020	220366	26-Feb-20	2,001,125	Supply of Brachairia molato and Boma Rhodes grass seeds	Goods
109	Mpofu Traders	3377898	08/02/2019	042/043	28-Feb-20	395,000	supply of medical files to marimanti and kibunga hospitals	Goods
110	Zupharc limited	3115044	14/02/2020	5	09-Mar-20	405,490	Supply of disease serveillance materials	Goods
111	Nechal Enterprise	3377896	08/02/2019	357	23-Mar-20	534,500	Supply of medical file to Chuka and Magutuni Hospitals	Goods
112	Bundi Traders	3115006	24/03/2020	1	03-Apr-20	480,000	Supply of tanks magutuni and kathangacini	Goods

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
113	Andorm Suppliers Limited	207	25/03/2020	68	14-Apr-20	684,000	Supply of office furniture	Goods
114	Pasaiba Tourmaline Limited	213	16/04/2020	3054	24-Apr-20	1,500,000	Supply of Surgical face masks	Goods
115	Pasaiba Tourmaline Limited	214	16/04/2020	3055	14-Apr-20	1,300,000	Supply of face shield and gun Thermometres	Goods
116	Pajanka Supplies	3115047		15	24-Apr-20	755,515	Sanitary and cleaning materials, supplies and services	Goods
117	Pajanka Supplies	3115048,3115049,	13/03/2020	12	14-May-20	751,275	Sanitary and cleaning materials, supplies and services	Goods
118	Equatorial Nut Processors ltd	29	07/05/2020	30725	18-May-20	1,331,700	Supply of macadamia seedlings	Goods
119	Commeatus Solutions Company Limited	299	22/05/2020	3	26-May-20	1,998,000	Supply of Surgical face masks	Goods
120	Nechal Enterprise	349	15/06/2020	376	15-Jun-20	250,000	Supply of X-ray envelopes to Chuka County Referral Hospital	Goods
121	Winkpine Enterprises	309	02/06/2020	8	19-Jun-20	71,500	Supply of Charcoal to Chuka Hospital	Goods
122	Megamax Ventures Limited	3541943	06/06/2020	46	23-Jun-20	725,800	Supply of pipes and fittings for Manyaga water project	Goods
123	Wagathithu Strategies	313	06/08/2020	3	24-Jun-20	1,825,000	supply of Non-pharmaceuticals to chuka Subcounty	Goods

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
124	Kaitheri Ventures	314	06/02/2020	001/002/005/008	29-Jun-20	1,047,625	Supply of Non-pharmaceuticals	Goods
125	Ndungleeh General Printers and Supplies	3115013	02/03/2020	026	02-Jul-20	249,000	Supply of Revenue Receipt Books	Goods
126	Colesion Solutions Ltd	588	28/07/2020	057/058	29-Jul-20	432,070	Supply of furniture for use by Cuban doctors	Goods
127	Winkpine Enterprises	35419949	13/07/2020	12/13/14	21-Aug-20	438,200	Supply of cleaning materials to Marimanti and Kibung'a Hospital	Goods
128	Snapcrowd General Suppliers	298	24/11/2020	39	15-Dec-20	247,885	Supply of executive table, chair, visitors chairs cabinet and fridge	Goods
129	Lewton Ventures Ltd	3541948	15/12/2020	4002	22-Dec-20	545,850	Supply of cleaning materials to Magutuni Hospital	Goods
130	Cut Above Nterprise	542	21/12/2020	3	21-Jan-21	320,000	Supply of firewood to Chuka Hospital	Goods
131	Biolight Medical Systems Ltd	495	10/12/2020	417/419/503/505	22-Jan-21	1,096,320	Supply of dental commodities to the county	Goods
132	Lagam General Supplies	581	01/02/2021	005/006	19-Feb-21	1,075,050	Supply of foodstuff to Magutuni Hospital	Goods
133	Netzach Agencies	608	12/03/2021	48	15-Mar-21	651,000	Supply of Nitrous oxide to Chuka Hospital	Goods
134	Marcken Supplies	611	12/03/2021	1	23-Mar-21	216,000	Supply of firewood and charcoal to Magutuni Hospital	Goods

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135	DWanduh Logistics and Supplies Limited	41	10/03/2021	0080	29-Mar-21	1,615,000	supply of license printing papers	Goods
136	Makan Contractors Kenya Limited	622	22/03/2021	1	02-Apr-21	197,450	Supply of lawn mower and malaca cane to Magutuni Hospital	Goods
137	Karocho Enterprises	42	16/03/2021	141	09-Apr-21	1,069,200	supply of stationaries	Goods
138	S	538	17/12/2020	2	12-Apr-21	1,505,700	Supply of perishable foodstuff to Chuka Hospital	Goods
139	Kemsa	536	17/02/2021	77968	21-Apr-21	11,500,000	Supply of pharmaceuticals to the county	Goods
140	Kemsa	538	17/02/2020	77969	21-Apr-21	7,390,000	Supply of non-pharmaceuticals to the county	Goods
141	Joymacx Enterprises	579	22/04/2021	1010-1025	29-Apr-21	2,567,390	Supply of laboratory reagents to Muthambi and Mwimbi Sub counties	Goods
142	Justin Electricals Services Ltd	po 160	29/03/2021	164-168	29-Apr-21	428,913	supply and installation of electrical materials	Goods
143	Mpofu Traders	654	28/04/2021	9	30-Apr-21	854,120	Supply of perishable foodstuff to Marimanti Hospital	Goods
144	Joymacx Enterprises	649	27/04/2021	999	03-May-21	1,800,000	Supply of surgical masks with ear loop to Chuka Hospital	Goods
145	Ruwance Investment	644	01/04/2021	11	04-May-21	1,958,200	Supply of cleaning materials to new facilities	Goods

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
146	KARLO Ida Seed Production	66	22/02/2021	16213	12-May-21	19,700,000	Supply of certified seeds-greengrams, beans ,Maize	Goods
147	Ultralab E.A Ltd	635	10/05/2021	INV7146	13-May-21	85,000	Servicing of biosafety cabinet at Chuka Hospital	Goods
148	Urban Medical Furniture Limited	605	13/05/2021	UMFO69	21-May-21	2,720,000	Supply of assorted medical equipment to Chuka Hospital	Goods
149	Mpofu Traders	667	24/05/2021	006/007	27-May-21	935,040	Supply of foodstuff to Kibung'a Hospital	Goods
150	Harnock Investment	653	28/04/2021	80	27-May-21	427,500	Supply of charcoal to Marimanti and Kbung'a Hospital	Goods
151	Aligen Enterprises Ltd	39	22/02/2021	B0001	02-Jun-21	951,000	printing of revenue receipts books	Goods
152	Biocare Health Systems Ltd	668	25/05/2021	BINV6889	02-Jun-21	2,850,000	Supply of fully automated biochemistry analyzer to Chuka Hospital	Goods
153	Summer Contractors And General Supplies Ltd	contract Agreement		40	18-Jun-21	577,790	Proposed completion works at Maragwa dispensary, phase 1	Goods
154	Kibo Africa	65	05/04/2021	21001509	21-Jun-21	1,060,000	Supply of 4 no. Kibo Motorcycles for county artificial insermination programme	Goods
155	Mission For Essential Drugs And Supplies (Meds)	496	04/12/2020	328080 328187	28-Jan-21	986,700	Supply of renal unit drugs to Chuka Hospital	Goods

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156	Mission For Essential Drugs And Supplies(Meds)	525	09/12/2020	328112 328848	28-Jan-21	314,711	Supply of eye unit drugs to Chuka and Marimanti Hospital	Goods
157	Above And Beyond Expectation Co. Ltd	341	16/03/2017	N/A	N/A	214,500	Supply of Tyres	Goods
158	Kenswill Enterprises	15				200,000	Supply of tyres	Goods
159	Seir Automation Services	270				160,000	Supply of water tank and 200 litre drip kit tank	Goods
160	Belan Enterprises	272				37,590	Supply of petrol	Goods
161	Belan Enterprises	273				59,150	Supply of petrol	Goods
162	Kathamba Investment Limited	2342397/98	20/01/2016			659,970	Supply of foodstuff to Marimanti Hospital	Goods
163	Darom Limited					452,980	Supply of stationaries	Goods
164	Darom Limited					159,834	Supply of stationaries	Goods
165	Morven Kestar	2303021	09/03/2014	6668	26-Sep-14	307,750	being provision of printing services	Services
166	Jasho Prime Supermarket	1063890	04/05/2016	9955	15-Apr-16	40,000	Hire of transport services kitengela to Chuka Hospital	Services
167	Palista Investment Limited	1290242	23/11/2016	28/01/1900	23-Nov-16	2,994,300	Bush clearing along Tunyai market and Nkodi Market	Services
168	Tangerine Auto Hardaware	986963	25/08/2016	473	24-Nov-16	2,500,000	Bush clearing along at ubarini - nyaki njeru road	Services
169	Kagaki Inv. Ltd	128	27/10/2017	3	06-Nov-17	504,194	Maintenance of kathwana headquarters block	Services

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170	Ekiruun Enterprises	9375729	06/02/2018	001	05-Feb-18	40,000	Printing of business cards	Services
171	Runa Holdings & Contractors	1562570	04/09/2018	1	05-Feb-18	1,458,000	Survey & Design for Kavando irrigation project	Services
172	Rwigi K.M Construction Co Ltd	1562575	04/07/2017	1	05-Oct-18	1,549,200	Survey and Design for Gacenthinkuru Irrigation project	Services
173	Veglodejo Limited			002	25-Mar-19	68,440	Supply of Service Charter and broad based pull up banner	Services
174	Mopoa Contractors Limited			4	24-Apr-19	3,220,000	bush cleaning, light grading of mukothima market roads, gatithini and kathangachini market roads	Services
175	Duo Building Contractors	1665505	26/04/2019	81	23-May-19	1,342,000	Carying out survey and design for Rianthiga Irrigation project	Services
176	Muktas Kenya Ltd	1665525	17/04/2020	46	06-Jul-19	1,404,000	Survey and Design for twamionkilrrigation project	Services
177	Tredds Resorts			382	11-Aug-19	100,000	provision of catering services	Services
178	Holman Brothers E.A ltd	1665624		IN112829	16-Aug-19	1,284,526	Provision of service for motor grader	Services
179	College Of Architecture And Enginnering	TNCG/2018-2028	01/07/2018	4	10-Dec-19	4,000,000	County spatial plan	Services
180	Murango Mwenda & Co. Advocates			CMKM/T/23 / 2015	16-Dec-19	5,370,800	Chuka HC ELC No 215 of 2017	Services

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181	Chanti Ventures	Contract agreement		CVS1216	11-Mar-20	1,067,200	Provision of catering services and accommodating staff manning covid-19 patients	Services
182	Nation Media Group	1626000	18/02/2020	1000189889	19-May-20	140,220	Advertisement space intention to plan chuka town	Services
183	Shariib Ltd	1665524	05/09/2019	1	29-May-20	998,280	Carying out survey & Design for Gicharu irrigation Project	Services
184	Jomvick Enterprises	1625974	02/11/2020	20	17-Jun-20	480,000	Planting of Trees and greening	Services
185	Nation Media Group	1665843	23/12/2019	1000162667	24-Jun-20	142,680	Advertisement space Mukothima & Chuka barter market	Services
186	Tredds resort			903,TN003/2020	25-Sep-20	182,500	Catering services	Services
187	Kenya School of Government-Embu	82	05/10/2020	OAPP-3161	29-Oct-20	79,800	Online Training fee	Services
188	Marimanti Home Lodge	36	27/11/2020	432	10-Dec-20	128,528	Catering services	Services
189	Tredds resort			TNC020/2021	08-Jan-21	92,800	Catering services	Services
190	Nyamu Nyaga & Co. Advocates			NN/MRU/GEN/19	15-Jan-21	5,382,400	Chuka ELC Petition No. 1 of 2018	Services
191	Tredds Resorts	N/A		O49	18-Feb-21	58,000	Executive lunch and breakfast provided during	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
							exhibition/Expo at Magenka in Chuka Sub-County	
192	Tredds Resorts	71	21/2/2021	TNC50/21	21-Feb-21	205,320	Catering services	Services
193	Baselink Group Limited	392	15/02/2021	358	03-Mar-21	502,254	Provision of Repair, Service and Maintenance-CAT Dozer D6R Reg. No 13CG 057 A	Services
194	Baselink Group Limited	385	02/03/2021	359	03-Mar-21	237,871	Provision of Repair, Service and Maintenance-Shantui Dozer SD 22	Services
195	Baselink Group Limited	384	02/03/2021	360	03-Mar-21	190,399	Provion, Repair,Servicing, Inspected and replaced engine oil,oil filter,fuel filter and filter element,transmission,oil and power steering fluid-Shackman Prime Mover	Services
196	Baselink Group Limited	383	02/03/2021	361	03-Mar-21	231,397	Provision of Service,Repair and maintenance,removed and fitted a new rear main spring leaf and center bolt.Installed bushes for rear spring holder-Ashok Leyland Truck Reg. 13cg 053A	Services
197	Baselink Group Limited	355	13/01/2021	362	03-Mar-21	200,000	Provision of Repair, Service and Maintenance, inspected and replaced	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
							engine oil,oil filter,fuel filter,air/pollen cleaner and filter element -CAT Dozer D6R Reg.No 13CG 057A	
198	Baselink Group Limited	390	15/02/2021	363	03-Mar-21	256,137	Provision of Service,Repair and maintenance .Troubleshooted the machine vibratory system,insalled the faulty vibratory electric sokenoid-Escort Soil Compactor Reg. No. 13CG 063A	Services
199	Baselink Group Limited	391	15/02/2021	364	03-Mar-21	701,870	Disassembled the water pump,cylinder head and removed radiator for repair-Shantui Dozer SD 22	Services
200	Baselink Group Limited	393	15/02/2021	365	03-Mar-21	452,748	Rectified all the errors detected,replaced mouldboard circle shift,replaced main pinion pin,replaced all final drive oil-Case Grader Reg. No. 13CG 013 A	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
201	Baselink Group Limited	386	02/03/2021	354	03-Mar-21	426,222	Provision of service for case grader Reg. 13CG031A	Services
202	Baselink Group Limited	354		386	03-Mar-21	426,222	Provision of Service,Repair and maintenance-Case Grader Reg. No 13CG 031A	Services
203	Baselink Group Limited	355		405	03-Mar-21	915,121	Provision of Repair and maintenance. Removal and installation of bucket tips with new locks,Resealed boom cylinder,replaced final drive seal and replaced one carrier roller-JCB Excavator Reg. No 13CG 054A	Services
204	Baselink Group Limited	394		356	03-Mar-21	540,848	Provision of Major Service, change of hydraulic oil and filters,transmission and final drive oil,transmission filters-CAT Dozer D6R Reg. No 13CG 054 A	Services
205	Baselink Group Limited	395		357	03-Mar-21	716,313	Provision of Repair, Service and Maintenance-Shantui Dozer SD 22	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
206	Baselink Group Limited	317	12/09/2020	306	25-Mar-21	746,734	Installation of propeller Main Seal-Oring and main flange Oring.Replaced the complete Machine Brake Pads(4pcs)-Case grader Reg. No. 13CG 06AA	Services
207	Saluny Advocates			SALLP/006/ L/ELC/EKS	11-May-21	400,000	Chuka CMELC No 20 of 2020	Services
208	Tredds resort			TNC075/20 21	21-May-21	29,000	Catering services	Services
209	Tredds resort			TNC075/20 21	26-May-21	52,500	Catering services	Services
210	Supersystem Security Company Limited	Contract agreement		704	03-Jun-21	1,360,000	Provision of security services for the month of May 2021	Services
211	Tredds Resort	74	26/05/2021		29-Jun-21	150,000	Provision of catering services	Services
212	Tredds Resort	73	03/12/2021		29-Jun-21	67,500	Provision of Catering Services	Services
213	Supersystem Security Company Limited	Contract agreement		745	30-Jun-21	1,360,000	Provision of security services for the month of June 2021	Services
214	Baselink Group Limited	316	12/09/2020	336	12-Sep-21	152,509	Supply and provision of service for Reg13CG053A	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
215	Baselink Group Limited	437	28/05/2021	370	28-May-21	256,531	Provision of service for Shacman Prime mover,replaced and fitted new gearbox mountings,speedometer,trailer bushes,assesd all worn out parts and adjusted lowbed breaks to standard and testing - Shackman Prime Mover	Services
216	Baselink Group Limited	489	28/05/2021	372	28-May-21	147,413	Repaired and replaced Speedometer clock,cab stairs,radiator guards,rear left lamp guard and reinforced back to standard-Ashock Leyland Truck 13CG 053A	Services
217	Baselink Group Limited	492	28/05/2021	373	28-May-21	239,508	Repairs and Replacement of New Fuel Actuator-JCB Excavator Reg. 13CG 054 A	Services
218	Baselink Group Limited	493	28/05/2021	374	28-May-21	855,268	Repaired and replaced new circle turn friction doors,new circle turn metal strip wears,new circle turn plastic strip wears and new circle turn pinion and shaft-Case Motor Grader	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
219	Baselink Group Limited	491	28/05/2021	375	28-May-21	491,209	Repaired the steering transmission on the escort roller, disassembled to remove the defective pump and fitted a new one complete with new seals-Escort Soil Compactor Reg. 13CG 063A	Services
220	Baselink Group Limited	494	28/05/2021	376	28-May-21	432,000	Repaired and replaced new alternator Group-D6R Dozer Reg. 13CG 054 A	Services
221	Baselink Group Limited	476	21/05/2021	378	21-May-21	700,781	Replaced and fitted new upper rollers(single),new lower carrier rollers(double) and lower and upper roller seals-D6R Dozer Reg. 13CG 057 A	Services
222	Baselink Group Limited	475	19/05/2021	379	19-May-21	221,249	fitted new propeller flanges,propeller seals and new cross bearing-Ashock Leyland Truck 13CG 055A	Services
223	Baselink Group Limited	480	19/05/2021	380	19-May-21	200,000	Provision of Medium Service-Shantui Dozer SD22	Services
224	Baselink Group Limited	478	19/05/2021	381	19-May-21	416,981	Mouldboard welding and setting up, reservicing of the nozzle,replaced new	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
							moulboard srippers(plastic black and metal)-Case Motor Grader Reg .13CG 031A	
225	Baselink Group Limited	477	19/05/2021	382	19-May-21	222,879	Repaired and replaced new gearbox mounting, removed and repaired and fixed new turbo silence pipe one,welded new engine mounts-Shacman Prime Mover	Services
226	Baselink Group Limited	483	21/05/2021	383	10-Jun-21	84,000	Provision of Medium Service-Ashok Leyland Trucks Reg.13CG 054A	Services
227	Baselink Group Limited	482	21/05/2021	384	10-Jun-21	190,200	Provision of service-Escort Soil Compactor Reg. 13CG 063A	Services
228	Baselink Group Limited	484	21/05/2021	386	10-Jun-21	84,000	Provision of Medium Service-Ashok Leyland Trucks Reg.13CG 053A	Services
229	Baselink Group Limited	485	21/05/2021	387	10-Jun-21	210,500	Provision of Medium Service(500HRS)-Case Motor Grader Reg .13CG 031A	Services
230	Baselink Group Limited	486	21/05/2021	388	10-Jun-21	955,268	Repaired and installed new controlling valve transmission assembly,new hydraulic pipes,new injector	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
							seals,new injector nozzles and new muffer cables-Shantui Dozer SD22	
231	Baselink Group Limited	479	19/05/2021	389	10-Jun-21	200,000	Provision of service for Shacman Prime mover,replaced and fitted new gearbox mountings,speedometer,trailer bushes,assesd all worn out parts and adjusted lowbed breaks to standard and testing-Dozer D6R Reg.13CG 054 A	Services
232	Baselink Group Limited	495	28/05/2021	391	10-Jun-21	370,452	Repaired and installed new final drive seal kits for both sides.Replaced final drive oil-Shantui Dozer SD22	Services
233	Baselink Group Limited		15/4/2021	390	15-Apr-21	99,760	Provision of service for Ashok Leyland truck Reg. No 13CG054A	Services
234	Baselink Group Limited	481		385		198,000	Provision of Medium Service(500HRS)-JCB Excavator Reg.13CG 062A	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
235	Baselink Group Limited	455	15/4/2021	323	15-Apr-21	130,270	Repair and replacement gearbox shift heaver and adjusting brake system for Ashok Leyland truck Reg. 13CG053A	Services
236	Baselink Group Limited	453	15/4/2021	312	15-Apr-21	337,842	Installing two carrier rollers one roller and bucket	Services
237	Baselink Group Limited	454	15/4/2021	324	15-Apr-21	331,968	Removing and disassembling final drive and replacing two tandem chains	Services
238	Baselink Group Limited	446	24/03/2021	325	24-Mar-21	374,423	Removal and repair turbo silencer engine oil pump and gearbox - Reg13CG055A	Services
239	Baselink Group Limited	456	04/02/2021	311	04-Feb-21	115,000	Provision of Service for JCB reg. 13CG062A	Services
240	Kamau Kuria & Co. Advocates					904,504	Chuka CMCC No. 43 of 2019	Services
241	Skillshare Limited	1290037	05/02017	N/A	N/A	341,689	Training at Dubai-Air Ticket and Conferencing	Services
242	Mountain Breeze Hotel Ltd			2168	17-May-21	315,000	provision of conference facility	Services
243	Legacy Star Hotel Chuka					25,000	Catering services	Services
244	Creative Outcomes		09/04/2019	083		895,752	Designing of county coat of arms	Services

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No/ Fee Note	Invoice Date	Amount Ksh.	Description of Work Done	Expenditure Class
245	Tredds Resorts			TNC089/2021		153,400	Catering services	Services
246	kabco contractors limited	986763	22/05/2015			737,760	landscaping and beautification works for Marimanti town	Services
	Total					**327,382,441**		

IV. ACCOUNT RECEIVABLES (OUTSTANDING IMPRESTS)

	Name of Officer	Warrant Number	Payment Date	Amount Ksh.
1	Euphrasio Gitonga	2719379	11-Nov-17	120,000
2	Francis Muthomi	2719365	21-Nov-17	24,500
3	Euphrasio Gitonga	2719326	30-Nov-17	130,000
4	Euphrasio Gitonga	2719343	08-Dec-17	14,000
5	Euphrasio Mberia	2719419	23-Jan-18	215,850
6	Euphrasio Gitonga	2719441	30-Jan-18	153,000
7	Kennedy Murithi	3279082	29-Mar-18	609,500
8	Ruth Muriuki	3279277	12-Apr-18	153,680
9	Kennedy Murithi	3279362	20-Apr-18	180,000
10	Betty Kagendo Muthee	3285901	05-Sep-18	171,800
11	Betty Kagendo Muthee	3285900	15-Jan-19	30,000
12	Alexender Micheni Muratha	3285980	20-Apr-20	105,000
13	Muigai Samuel Muiruri	4000965	15-Oct-20	20,000
14	Gatwiri Gatwiri Emise	4109566	02-Feb-21	30,000
15	Gatiria Mutiga	4000917	11-Nov-20	45,000
16	George Kaburu Joseph	4109552	16-Dec-20	46,000
17	Elias M Mitugo	4109576	22-Jan-21	48,000
18	Joan Rotich Cherotich	4109559	17-Dec-20	54,000
19	Shandrack Mwanjauga Kinoti	4109651	26-Mar-21	54,000
20	Daniel Mugwiria Kithuka	4000921	18-Nov-20	58,880
21	Joan Rotich Cherotich	4130516	02-Nov-20	83,200
22	Jackson Mbae Nkoroi	3815276	13-May-21	100,000
23	Simon Kuura Kobia	4130540	19-Oct-20	111,500
24	Fredrick Mugambi Maruta	4130547	27-Nov-20	145,000
25	David Mweti Kimumu	4109589	04-Feb-21	154,500
26	Charles Kathenya	4130534	22-Oct-20	160,000
27	Charles Kathenya	4130536	22-Oct-20	160,000
28	Simon Kuura Kobia	4109660	25-Mar-21	179,200
29	David Njue Gichoni	4109529	24-Feb-21	186,313
30	Pauline Kawira Njue	4130528	15-Oct-20	193,000
31	Silas Kimathi Mugao	4109630	16-Jun-21	200,000
32	Martin Munene Mutembei	4109625	07-Jun-21	237,000
33	Charles Kathenya	4130535	22-Oct-20	237,500
34	Zipporah Muthoni	4000904	04-Nov-20	250,000
35	Charles Kagucu Wairia	4109556	06-Jan-21	257,200
36	John Kariuki Kithaka	4130501	28-Sep-20	300,000
37	Fredrick Mugambi Maruta	4130547	02-Nov-20	375,900
38	Steven Kimathi Mwangangi	4000926	24-Nov-20	421,000
39	Stephen Kamau Mwangi	4000905	11-Nov-20	500,000

	Name of Officer	Warrant Number	Payment Date	Amount Ksh.
40	Steven Kimathi Mwangangi	4109581	02-Feb-21	566,000
41	Casty Gakii Micheni	4109582	02-Feb-21	677,300
42	Steven Kimathi Mwangangi	4109548	18-Mar-21	718,000
43	Casty Gakii Micheni	4109653	26-Mar-21	720,000
44	Steven Kimathi Mwangangi	4109605	04-May-21	720,000
45	Steven Kimathi Mwangangi	4109602	27-Apr-21	765,200
46	Fredrick Kaunda Kitaka	4000970	14-Oct-20	812,500
47	Steven Kimathi Mwangangi	4109606	04-May-21	837,300
48	Steven Kimathi Mwangangi	4109687	31-May-21	839,400
49	Steven Kimathi Mwangangi	4109573	21-Jan-21	842,600
50	Steven Kimathi Mwangangi	4109654	26-Mar-21	879,000
51	Casty Gakii Micheni	4109688	31-May-21	925,200
52	Casty Gakii Micheni	4130504	29-Sep-20	954,400
53	Mike Mwiandi Murithi	4000964	28-Aug-20	989,400
54	Steven Kimathi Mwangangi	4109627	17-Jun-21	1,246,800
55	Lawrence Kaburu Ngai	4109615	02-Jun-21	2,405,000
56	William Gitonga Njeni	4109638	25-Jun-21	100,000
				21,512,623

Recoverable Payments from Suppliers

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

V. OTHER ACCOUNT RECEIVABLES (DEBTORS)

Name of Station / Sub County	Revenue type	30th June 2021	30th June 2020
Muthambi	Plot Rents	1,548,520	1,348,690
Marimanti	Plot Rents	3,698,520	3,592,641
Chuka Town	Plot Rents	17,456,200	15,293,726
Chogoria	Plot Rents	1,528,502	1,077,323
Mwimbi	Plot Rents	1,598,682	1,397,152
Tharaka North	Plot Rents	5,986,540	5,499,354
Igambang'ombe	Plot Rents	4,856,210	4,569,665
Tharaka South	Plot Rents	17,589,515	17,267,089
Chuka Sub	Plot Rents	2,857,620	2,647,412
Total		**57,120,309**	**52,693,052**

VI. SUMMARY OF NON-CURRENT ASSET REGISTER

ASSETS CLASS	Historical Cost (Ksh.) 2019-2020	AQUISATION (Ksh) 2020-2021	Historical Cost (Ksh.) 2020-2021
Land	4,386,080	-	4,386,080
Construction of Building and Infrastructure	1,640,923,932	99,060,243	1,739,984,175
Refurbishment of Buildings	230,274,683	1,603,023	231,877,706
Purchase of Vehicles and other Transport Equipment	323,972,136	46,884,938	370,857,074
Office Equipment, Furniture and Fittings	52,603,054	14,667,726	67,270,780
Purchase of ICT Equipment, Software and Other ICT Assets	187,064,472	-	187,064,472
Other specialised Machinery and Equipment	288,311,788	51,359,240	339,671,028
Infrastructure and Civil Works	1,300,774,739	371,099,782	1,671,874,521
Purchase of Household Furniture and Institutional Equipments	6,675,269	-	6,675,269
Rehabilitation and renovation of plant, Machinery and Equipment	21,923,813	-	21,923,813
Total	**4,056,909,966**	**584,674,952**	**4,641,584,918**

VII. TRANSFER TO OTHER GOVERNMENT ENTITIES

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount Transferred Ksh.	Amount Confirmed Received Ksh	Difference	Explanation
1	Tharaka Nithi County Assembly	36,751,560	132,820,293	99,531,264	159,921,836	429,024,953	429,024,953	**Nil**	**None**
	Total	**36,751,560**	**132,820,293**	**99,531,264**	**159,921,836**	**429,024,953**	**429,024,953**	**Nil**	**None**

Director Finance
County Executive of Tharaka Nithi

Director Finance
County Assembly of Tharaka Nithi

VIII. BANK RECONCILIATION / FO 30 REPORTS

Account Name: Tharaka Nithi County Revenue Fund Account F.O 30
No.1000171707
BANK NAME: Central Bank of Kenya

THARAKA NITHI COUNTY GOVERNMENT

BANK RECONCILIATION

As at: 30th June 2021 **Station; County Treasury**

	KSh.
Balance as Per Cash Book as at 30th June 2021	**345,126,913.10**
Add:	
3. Unpresented Transactions	633,343,181.75
4. Receipts in Bank statement not yet recorded in Cash Book	-
Total	978,470,094.85
Less:	
1. Payment in Bank Statement Not yet recorded in Cash Book	-
2. Receipt in Cash book not yet recorded in bank statement	534,704,163.05
Total	**534,704,163.05**
Balance as per Bank Statement as at 30th June 2021	**443,765,931.80**

Add:

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED TRANSACTIONS)		
Customer Name	**Date**	**Amount**
Transfer to Development Account	30/06/2021	14,878,860.00
Transfer to KCSAP Grant	30/06/2021	72,335,716.70
Transfer to County Assembly	30/06/2021	14,179,066.00

Transfer to County Assembly	30/06/2021	17,223,161.00
Transfer to Recurrent Account	30/06/2021	27,574,810.00
Transfer to Health SP Account	30/06/2021	50,153,296.75
Transfer to Recurrent Account	30/06/2021	110,934,900.00
Transfer to Development Account	30/06/2021	106,318,250.00
Transfer to Recurrent Account	30/06/2021	10,000,000.00
Transfer to County Assembly	30/06/2021	24,132,205.00
Transfer to Recurrent Account	30/06/2021	28,469,500.00
Transfer to Urban Development Grant Account	30/06/2021	13,717,616.30
Transfer to Development Account	30/06/2021	25,000,000.00
Transfer to Development Account	30/06/2021	118,425,800.00
TOTAL		**633,343,181.75**

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
Customer Name	**Date**	**Amount**
None		
TOTAL		

Less:

3. PAYMENT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK (DIRECT PAYMENTS)		
Customer Name	**Date**	**Amount**
None		
TOTAL		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Customer Name	**Date**	**Amount**
Exchequer Issue – THCS	30/06/2021	50,153,296.75
exchequer Issue - Equitable Share	30/06/2021	333,591,000.00
Urban Development Grant	30/06/2021	13,717,616.30
Kenya Devolution Support Programme	30/06/2021	137,242,250.00
TOTAL		534,704,163.05

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

Compiled by	Peter M. Gakunu	=SENIOR ACCOUNTANT		26th July 2021
	Name	Designation	Signature	Date

Approved by	Nduati E.K	=DIRECTOR ACCOUNTS		26th July 2021
	Name	Designation	Signature	Date

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

THARAKA NITHI COUNTY GOVERNMENT

BANK RECONCILIATION

As at: 30th June 2021 **Station; County Treasury**

	Ksh
Balance as Per Cash Book as at 30th June 2021	104,393.95
Add:	
3. Unpresented Transactions	278,156,516.05
4. Receipts in Bank statement not yet recorded in Cash Book	-
Total	278,156,516.05
Less:	
1. Payment in Bank Statement Not yet recorded in Cash Book	-
2. Receipt in Cash book not yet recorded in bank statement	271,638,737.35
Total	**271,638,737.35**
Balance as per Bank Statement as at 30th June 2021	**6,622,172.65**

ADD: PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED TRANSACTIONS)

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10005992	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	23-Mar-21	41,774.85	02-Jul-21
10005993	0-3619-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	23-Mar-21	72,688.20	05-Jul-21
10005994	0-3619-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	Paralinks Enterprises Limited	23-Mar-21	-72,688.20	05-Jul-21
10005994	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Paralinks Enterprises Limited	23-Mar-21	-41,774.85	05-Jul-21
10005994	1-3619-3619000801-00001001-0706103610-3110504-36100001-000	Other Infrastructure and Civil Works	Paralinks Enterprises Limited	23-Mar-21	2,422,940.00	05-Jul-21
10006041	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	23-Apr-21	74,781.10	05-Jul-21
10006042	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	23-Apr-21	130,119.10	05-Jul-21
10006043	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	23-Apr-21	433,730.25	05-Jul-21
10006044	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	Sarjei Contractors Co. Ltd	23-Apr-21	-433,730.25	05-Jul-21
10006044	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Sarjei Contractors Co. Ltd	23-Apr-21	-130,119.10	05-Jul-21
10006044	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Sarjei Contractors Co. Ltd	23-Apr-21	-74,781.10	05-Jul-21
10006044	1-3612-3612000101-00001001-0202013610-3110402-36100001-000	Access Roads	Sarjei Contractors Co. Ltd	23-Apr-21	4,337,302.65	05-Jul-21
10006091	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	04-Jun-21	85,375.50	05-Jul-21
10006092	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	04-Jun-21	148,553.40	05-Jul-21
10006093	0-3614-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	04-Jun-21	495,178.00	05-Jul-21
10006094	0-3614-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	ORIENTALWISE AUTOGARAGE LTD	04-Jun-21	-495,178.00	05-Jul-21
10006094	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	ORIENTALWISE AUTOGARAGE LTD	04-Jun-21	-148,553.40	05-Jul-21
10006094	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	04-Jun-21	-85,375.50	05-Jul-21
10006094	1-3614-3614000201-00001001-0102033610-3110202-36100204-000	Non-Residential Buildings (offices, schools, hospitals, etc..)	ORIENTALWISE AUTOGARAGE LTD	04-Jun-21	4,951,780.00	05-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10006116	0-3614-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	WAKEH HOLDINGS LIMITED	04-Jun-21	-249,925.00	05-Jul-21
10006116	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	WAKEH HOLDINGS LIMITED	04-Jun-21	-74,977.50	05-Jul-21
10006116	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	WAKEH HOLDINGS LIMITED	04-Jun-21	-43,090.50	05-Jul-21
10006116	1-3614-3614000201-00001001-0102033610-3110504-36100001-000	Other Infrastructure and Civil Works	WAKEH HOLDINGS LIMITED	04-Jun-21	2,499,250.00	05-Jul-21
10006146	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	CRESTEA LIMITED	24-Jun-21	-303,606.80	05-Jul-21
10006146	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	CRESTEA LIMITED	24-Jun-21	-91,082.05	05-Jul-21
10006146	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	CRESTEA LIMITED	24-Jun-21	-52,346.00	05-Jul-21
10006146	1-3612-3612000101-00001001-0202013610-3110402-36100001-000	Access Roads	CRESTEA LIMITED	24-Jun-21	3,036,068.00	05-Jul-21
10006147	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	24-Jun-21	52,346.00	05-Jul-21
10006148	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	24-Jun-21	91,082.05	05-Jul-21
10006149	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	24-Jun-21	303,606.80	05-Jul-21
10006157	0-3614-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	Jaytton Enterprise Limited	24-Jun-21	-382,650.00	05-Jul-21
10006157	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	Jaytton Enterprise Limited	24-Jun-21	-114,795.00	05-Jul-21
10006157	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Jaytton Enterprise Limited	24-Jun-21	-65,974.15	05-Jul-21
10006157	1-3614-3614000201-00001001-0102033610-3110504-36100106-000	Other Infrastructure and Civil Works	Jaytton Enterprise Limited	24-Jun-21	3,826,500.00	05-Jul-21
10006163	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	Genpely Contractors Limited	25-Jun-21	-410,176.00	05-Jul-21
10006163	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Genpely Contractors Limited	25-Jun-21	-123,052.80	05-Jul-21
10006163	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Genpely Contractors Limited	25-Jun-21	-70,720.00	05-Jul-21
10006163	1-3612-3612000101-00001001-0202013610-3110402-36100001-000	Access Roads	Genpely Contractors Limited	25-Jun-21	4,101,760.00	05-Jul-21
10005501	0-3627-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	27-Nov-20	34,200.00	07-Jul-21
10005503	0-3627-0000000000-00001001-0000000000-7320402-36100001-000	Vat Withholding Tax	COMMISSIONER OF VAT	27-Nov-20	5,896.55	07-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10005504	0-3627-0000000000-00001001-0000000000-7320401-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	27-Nov-20	10,260.00	07-Jul-21
10005561	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	17-Dec-20	110,165.50	07-Jul-21
10005562	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	17-Dec-20	191,688.00	07-Jul-21
10005563	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	17-Dec-20	638,960.00	07-Jul-21
10005686	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	13-Jan-21	65,490.00	07-Jul-21
10005688	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	13-Jan-21	37,637.95	07-Jul-21
10005702	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	13-Jan-21	19,139.90	07-Jul-21
10005703	0-3613-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	13-Jan-21	33,303.45	07-Jul-21
10005794	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	29-Jan-21	41,354.00	07-Jul-21
10005795	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	29-Jan-21	71,955.95	07-Jul-21
10005796	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	29-Jan-21	239,853.20	07-Jul-21
10005891	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	17-Feb-21	215,810.00	07-Jul-21
10005893	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	17-Feb-21	37,208.60	07-Jul-21
10005894	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	17-Feb-21	64,743.00	07-Jul-21
10005895	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	17-Feb-21	47,647.85	07-Jul-21
10005896	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	17-Feb-21	82,907.30	07-Jul-21
10005897	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	17-Feb-21	276,357.60	07-Jul-21
10005912	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	22-Feb-21	103,197.50	07-Jul-21
10005913	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	22-Feb-21	179,563.65	07-Jul-21
10005914	0-3614-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	22-Feb-21	598,545.50	07-Jul-21
10005970	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	12-Mar-21	31,183.75	07-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10005971	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	12-Mar-21	54,259.75	07-Jul-21
10005972	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	12-Mar-21	180,865.80	07-Jul-21
10006025	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	22-Apr-21	51,173.90	07-Jul-21
10006026	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	22-Apr-21	89,042.60	07-Jul-21
10006027	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	22-Apr-21	296,808.60	07-Jul-21
10006029	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	22-Apr-21	50,388.00	07-Jul-21
10006030	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	22-Apr-21	87,675.10	07-Jul-21
10006031	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	22-Apr-21	292,250.40	07-Jul-21
10006033	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	22-Apr-21	23,968.00	07-Jul-21
10006034	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	22-Apr-21	41,704.30	07-Jul-21
10006035	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	22-Apr-21	139,014.40	07-Jul-21
10006052	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	26-Apr-21	68,640.55	07-Jul-21
10006053	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	26-Apr-21	119,434.55	07-Jul-21
10006066	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	19-May-21	34,654.50	07-Jul-21
10006095	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	04-Jun-21	17,240.10	07-Jul-21
10006096	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	04-Jun-21	29,997.75	07-Jul-21
10006097	0-3614-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	04-Jun-21	99,992.50	07-Jul-21
10006099	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	04-Jun-21	21,791.70	07-Jul-21
10006100	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	04-Jun-21	37,917.55	07-Jul-21
10006101	0-3614-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	04-Jun-21	126,391.80	07-Jul-21
10006117	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	04-Jun-21	107,416.00	07-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10006118	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	04-Jun-21	186,903.85	07-Jul-21
10006119	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	04-Jun-21	623,012.80	07-Jul-21
10006123	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	16-Jun-21	230,000.00	07-Jul-21
10006124	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	16-Jun-21	400,200.00	07-Jul-21
10006126	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	16-Jun-21	1,334,000.00	07-Jul-21
10006127	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	18-Jun-21	2,100.00	07-Jul-21
10006128	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	18-Jun-21	1,206.90	07-Jul-21
10006130	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	18-Jun-21	52,375.55	07-Jul-21
10006131	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	18-Jun-21	30,100.90	07-Jul-21
10006133	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	18-Jun-21	10,231.20	07-Jul-21
10006134	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	18-Jun-21	5,880.00	07-Jul-21
10006136	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	18-Jun-21	88,541.40	07-Jul-21
10006137	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	18-Jun-21	50,885.85	07-Jul-21
10006139	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	22-Jun-21	64,733.40	07-Jul-21
10006140	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	22-Jun-21	112,636.10	07-Jul-21
10006141	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	22-Jun-21	375,453.65	07-Jul-21
10005502	0-3627-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	Policy Options Limited	27-Nov-20	-34,200.00	08-Jul-21
10005502	0-3627-0000000000-00001001-0000000000-7320401-36100001-000	General Withholding Tax	Policy Options Limited	27-Nov-20	-10,260.00	08-Jul-21
10005502	0-3627-0000000000-00001001-0000000000-7320402-36100001-000	Vat Withholding Tax	Policy Options Limited	27-Nov-20	-5,896.55	08-Jul-21
10005502	1-3627-3627000101-00001001-0106023610-2211399-36100001-000	Other Operating Expenses - Oth	Policy Options Limited	27-Nov-20	342,000.00	08-Jul-21
10005560	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	FORTEC MEDIX SUPPLIES LIMITED	17-Dec-20	-638,960.00	08-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10005560	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	FORTEC MEDIX SUPPLIES LIMITED	17-Dec-20	-191,688.00	08-Jul-21
10005560	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	FORTEC MEDIX SUPPLIES LIMITED	17-Dec-20	-110,165.50	08-Jul-21
10005560	1-3613-3613000301-00001001-0404013610-3110599-36100001-000	Other Infrastructure and Civil Works	FORTEC MEDIX SUPPLIES LIMITED	17-Dec-20	6,389,600.00	08-Jul-21
10005668	1-3615-3615000101-00001001-0101023610-2640503-36100001-000	Other Capital Grants and Trans	KCSAP THARAKA NITHI COUNTY	13-Jan-21	11,087,500.00	08-Jul-21
10005687	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	SUPP MERCHANTS	13-Jan-21	-65,490.00	08-Jul-21
10005687	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	SUPP MERCHANTS	13-Jan-21	-37,637.95	08-Jul-21
10005687	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	SUPP MERCHANTS	13-Jan-21	2,183,000.00	08-Jul-21
10005701	0-3613-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	NKONGE SOLUTION	13-Jan-21	-33,303.45	08-Jul-21
10005701	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	NKONGE SOLUTION	13-Jan-21	-19,139.90	08-Jul-21
10005701	1-3613-3613000301-00001001-0404013610-3110504-36100001-000	Other Infrastructure and Civil Works	NKONGE SOLUTION	13-Jan-21	1,110,115.00	08-Jul-21
10005793	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	ALPHASAM LTD	29-Jan-21	-239,853.20	08-Jul-21
10005793	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	ALPHASAM LTD	29-Jan-21	-71,955.95	08-Jul-21
10005793	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	ALPHASAM LTD	29-Jan-21	-41,354.00	08-Jul-21
10005793	1-3612-3612000101-00001001-0202013610-3110599-36100001-000	Other Infrastructure and Civil Works	ALPHASAM LTD	29-Jan-21	2,398,532.00	08-Jul-21
10005892	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	DAROL CONTRACTORS KENYA LIMITED	17-Feb-21	-215,810.00	08-Jul-21
10005892	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	DAROL CONTRACTORS KENYA LIMITED	17-Feb-21	-64,743.00	08-Jul-21
10005892	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	DAROL CONTRACTORS KENYA LIMITED	17-Feb-21	-37,208.60	08-Jul-21
10005892	1-3613-3613000301-00001001-0404013610-3110599-36100001-000	Other Infrastructure and Civil Works	DAROL CONTRACTORS KENYA LIMITED	17-Feb-21	2,158,100.00	08-Jul-21
10005898	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	DYLENE ENTERPRISES	17-Feb-21	-276,357.60	08-Jul-21
10005898	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	DYLENE ENTERPRISES	17-Feb-21	-82,907.30	08-Jul-21
10005898	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	DYLENE ENTERPRISES	17-Feb-21	-47,647.85	08-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10005898	1-3613-3613000301-00001001-0404013610-3110599-36100001-000	Other Infrastructure and Civil Works	DYLENE ENTERPRISES	17-Feb-21	2,763,576.00	08-Jul-21
10005915	0-3614-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	ORIENTALWISE AUTOGARAGE LTD	22-Feb-21	-598,545.50	08-Jul-21
10005915	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	ORIENTALWISE AUTOGARAGE LTD	22-Feb-21	-179,563.65	08-Jul-21
10005915	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	22-Feb-21	-103,197.50	08-Jul-21
10005915	1-3614-3614000201-00001001-0102033610-3110201-36100001-000	Residential Buildings (including hostels)	ORIENTALWISE AUTOGARAGE LTD	22-Feb-21	5,985,455.00	08-Jul-21
10005941	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	MUCORE ENTERPRISES LTD	02-Mar-21	-175,914.00	08-Jul-21
10005941	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	MUCORE ENTERPRISES LTD	02-Mar-21	-52,774.20	08-Jul-21
10005941	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	MUCORE ENTERPRISES LTD	02-Mar-21	-30,330.00	08-Jul-21
10005941	1-3612-3612000101-00001001-0202013610-3110402-36100001-000	Access Roads	MUCORE ENTERPRISES LTD	02-Mar-21	1,759,140.00	08-Jul-21
10005949	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	ORIENTALWISE AUTOGARAGE LTD	03-Mar-21	-214,449.00	08-Jul-21
10005949	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	ORIENTALWISE AUTOGARAGE LTD	03-Mar-21	-64,334.70	08-Jul-21
10005949	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	03-Mar-21	-36,973.95	08-Jul-21
10005949	1-3612-3612000101-00001001-0202013610-3110202-36100001-000	Non-Residential Buildings (offices, schools, hospitals, etc..)	ORIENTALWISE AUTOGARAGE LTD	03-Mar-21	2,144,490.00	08-Jul-21
10005973	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	kenric investment limited	12-Mar-21	-180,865.80	08-Jul-21
10005973	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	kenric investment limited	12-Mar-21	-54,259.75	08-Jul-21
10005973	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	kenric investment limited	12-Mar-21	-31,183.75	08-Jul-21
10005973	1-3613-3613000301-00001001-0404013610-3110599-36100001-000	Other Infrastructure and Civil Works	kenric investment limited	12-Mar-21	1,808,658.00	08-Jul-21
10006028	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	Genpely Contractors Limited	22-Apr-21	-296,808.60	08-Jul-21
10006028	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Genpely Contractors Limited	22-Apr-21	-89,042.60	08-Jul-21
10006028	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Genpely Contractors Limited	22-Apr-21	-51,173.90	08-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10006028	1-3612-3612000101-00001001-0202013610-3110402-36100001-000	Access Roads	Genpely Contractors Limited	22-Apr-21	2,968,086.20	08-Jul-21
10006032	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	ORIENTALWISE AUTOGARAGE LTD	22-Apr-21	-292,250.40	08-Jul-21
10006032	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	ORIENTALWISE AUTOGARAGE LTD	22-Apr-21	-87,675.10	08-Jul-21
10006032	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	22-Apr-21	-50,388.00	08-Jul-21
10006032	1-3612-3612000101-00001001-0202013610-3110402-36100001-000	Access Roads	ORIENTALWISE AUTOGARAGE LTD	22-Apr-21	2,922,504.00	08-Jul-21
10006036	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	ORIENTALWISE AUTOGARAGE LTD	22-Apr-21	-139,014.40	08-Jul-21
10006036	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	ORIENTALWISE AUTOGARAGE LTD	22-Apr-21	-41,704.30	08-Jul-21
10006036	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	22-Apr-21	-23,968.00	08-Jul-21
10006036	1-3612-3612000101-00001001-0202013610-3110402-36100001-000	Access Roads	ORIENTALWISE AUTOGARAGE LTD	22-Apr-21	1,390,144.00	08-Jul-21
10006051	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Conslog Engineering Services LTD	26-Apr-21	-119,509.30	08-Jul-21
10006051	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Conslog Engineering Services LTD	26-Apr-21	-68,683.50	08-Jul-21
10006051	1-3612-3612000101-00001001-0202013610-3110402-36100001-000	Access Roads	Conslog Engineering Services LTD	26-Apr-21	3,983,644.15	08-Jul-21
10006054	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	AXISCO ENGINEERING COMPANY LIMITED	26-Apr-21	-119,434.55	08-Jul-21
10006054	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	AXISCO ENGINEERING COMPANY LIMITED	26-Apr-21	-68,640.55	08-Jul-21
10006054	1-3612-3612000101-00001001-0202013610-3110402-36100001-000	Access Roads	AXISCO ENGINEERING COMPANY LIMITED	26-Apr-21	3,981,151.60	08-Jul-21
10006065	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Kamasher Ventures Limited	10-May-21	-119,641.00	08-Jul-21
10006065	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Kamasher Ventures Limited	10-May-21	-68,759.20	08-Jul-21
10006065	1-3612-3612000101-00001001-0202013610-3110402-36100001-000	Access Roads	Kamasher Ventures Limited	10-May-21	3,988,033.60	08-Jul-21
10006067	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	MAJI AFRICA LIMITED	19-May-21	-34,654.50	08-Jul-21
10006067	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	MAJI AFRICA LIMITED	19-May-21	2,009,960.00	08-Jul-21
10006098	0-3614-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	SUMMER CONTRACTORS AND	04-Jun-21	-99,992.50	08-Jul-21

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			GENERAL SUPPLIES LTD			
10006098	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	04-Jun-21	-29,997.75	08-Jul-21
10006098	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	04-Jun-21	-17,240.10	08-Jul-21
10006098	1-3614-3614000201-00001001-0102033610-3110504-36100001-000	Other Infrastructure and Civil Works	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	04-Jun-21	999,925.00	08-Jul-21
10006102	0-3614-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	GREEN PALM CONSTRUCTION COMPANY LIMITED	04-Jun-21	-126,391.80	08-Jul-21
10006102	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	GREEN PALM CONSTRUCTION COMPANY LIMITED	04-Jun-21	-37,917.55	08-Jul-21
10006102	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	GREEN PALM CONSTRUCTION COMPANY LIMITED	04-Jun-21	-21,791.70	08-Jul-21
10006102	1-3614-3614000201-00001001-0102033610-3110504-36100001-000	Other Infrastructure and Civil Works	GREEN PALM CONSTRUCTION COMPANY LIMITED	04-Jun-21	1,263,918.00	08-Jul-21
10006120	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	TARGET GENERAL MERCHANTS LTD	04-Jun-21	-623,012.80	08-Jul-21
10006120	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	TARGET GENERAL MERCHANTS LTD	04-Jun-21	-186,903.85	08-Jul-21
10006120	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	TARGET GENERAL MERCHANTS LTD	04-Jun-21	-107,416.00	08-Jul-21
10006120	1-3612-3612000101-00001001-0202013610-3110402-36100001-000	Access Roads	TARGET GENERAL MERCHANTS LTD	04-Jun-21	6,230,128.00	08-Jul-21
10006125	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	MELLY AND LELLY GENERAL CONTRACTORS LTD	16-Jun-21	-1,334,000.00	08-Jul-21
10006125	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	MELLY AND LELLY GENERAL CONTRACTORS LTD	16-Jun-21	-400,200.00	08-Jul-21
10006125	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	MELLY AND LELLY GENERAL CONTRACTORS LTD	16-Jun-21	-230,000.00	08-Jul-21
10006125	1-3612-3612000101-00001001-0202013610-3110401-36100102-000	Major Roads	MELLY AND LELLY GENERAL CONTRACTORS LTD	16-Jun-21	13,340,000.00	08-Jul-21
10006129	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	DAYSPRING VENTURES LIMITED	18-Jun-21	-2,100.00	08-Jul-21
10006129	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	DAYSPRING VENTURES LIMITED	18-Jun-21	-1,206.90	08-Jul-21
10006129	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	DAYSPRING VENTURES LIMITED	18-Jun-21	70,000.00	08-Jul-21
10006132	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	MAJI AFRICA LIMITED	18-Jun-21	-52,375.55	08-Jul-21

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10006132	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	MAJI AFRICA LIMITED	18-Jun-21	-30,100.90	08-Jul-21
10006132	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	MAJI AFRICA LIMITED	18-Jun-21	1,745,852.20	08-Jul-21
10006135	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	MAJI AFRICA LIMITED	18-Jun-21	-10,231.20	08-Jul-21
10006135	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	MAJI AFRICA LIMITED	18-Jun-21	-5,880.00	08-Jul-21
10006135	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	MAJI AFRICA LIMITED	18-Jun-21	341,040.00	08-Jul-21
10006138	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	MAJI AFRICA LIMITED	18-Jun-21	-88,541.40	08-Jul-21
10006138	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	MAJI AFRICA LIMITED	18-Jun-21	-50,885.85	08-Jul-21
10006138	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	MAJI AFRICA LIMITED	18-Jun-21	2,951,380.00	08-Jul-21
10006142	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	KAGAKI INVESTMENTS LTD	22-Jun-21	-375,453.65	08-Jul-21
10006142	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	KAGAKI INVESTMENTS LTD	22-Jun-21	-112,636.10	08-Jul-21
10006142	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	KAGAKI INVESTMENTS LTD	22-Jun-21	-64,733.40	08-Jul-21
10006142	1-3613-3613000301-00001001-0404013610-3110202-36100303-000	Non-Residential Buildings (offices, schools, hospitals, etc..)	KAGAKI INVESTMENTS LTD	22-Jun-21	3,754,536.35	08-Jul-21
10006240	0-3627-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	CRESTEA LIMITED	05-Jul-21	-116,089.30	08-Jul-21
10006240	0-3627-0000000000-00001001-0000000000-7320401-36100001-000	General Withholding Tax	CRESTEA LIMITED	05-Jul-21	-34,826.80	08-Jul-21
10006240	0-3627-0000000000-00001001-0000000000-7320402-36100001-000	Vat Withholding Tax	CRESTEA LIMITED	05-Jul-21	-20,015.40	08-Jul-21
10006240	1-3627-3627000101-00001001-0106013610-3110504-36100105-000	Other Infrastructure and Civil Works	CRESTEA LIMITED	05-Jul-21	1,160,893.00	08-Jul-21
10006237	0-3627-0000000000-00001001-0000000000-7320402-36100001-000	Vat Withholding Tax	COMMISSIONER OF VAT	05-Jul-21	20,015.40	13-Jul-21
10006238	0-3627-0000000000-00001001-0000000000-7320401-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	05-Jul-21	34,826.80	13-Jul-21
10006239	0-3627-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	05-Jul-21	116,089.30	13-Jul-21
10006055	1-3619-0000000000-00001001-0000000000-6540101-36100001-000	Ministry HQ Development Bank A	COMMISSIONER OF VAT	30-Apr-21	18,000,000.00	14-Jul-21

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10005521	0-3614-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	MPOFU TRADERS	03-Dec-20	-86,155.20	15-Jul-21
10005521	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	MPOFU TRADERS	03-Dec-20	-25,846.55	15-Jul-21
10005521	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MPOFU TRADERS	03-Dec-20	-14,854.35	15-Jul-21
10005521	1-3614-3614000201-00001001-0102033610-3110504-36100001-000	Other Infrastructure and Civil Works	MPOFU TRADERS	03-Dec-20	861,552.00	15-Jul-21
10005543	1-3627-3627000101-00001001-0106013610-2640503-36100001-000	Other Capital Grants and Trans	KCSAP THARAKA NITHI COUNTY	10-Dec-20	12,000,000.00	15-Jul-21
10005591	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Auto Concepts Company Limited	21-Dec-20	-89,948.35	15-Jul-21
10005591	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Auto Concepts Company Limited	21-Dec-20	-51,694.45	15-Jul-21
10005591	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	Auto Concepts Company Limited	21-Dec-20	2,998,279.00	15-Jul-21
10005593	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Trifield Holdings Limited	21-Dec-20	-34,195.70	15-Jul-21
10005593	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	Trifield Holdings Limited	21-Dec-20	1,983,350.00	15-Jul-21
10005602	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Jakwess Holdings Limited	21-Dec-20	-18,176.50	15-Jul-21
10005602	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Jakwess Holdings Limited	21-Dec-20	-10,446.25	15-Jul-21
10005602	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	Jakwess Holdings Limited	21-Dec-20	605,883.00	15-Jul-21
10005606	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	ROBKOM CONTRACTORS LTD	21-Dec-20	-15,142.05	15-Jul-21
10005606	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	ROBKOM CONTRACTORS LTD	21-Dec-20	878,240.00	15-Jul-21
10005609	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	PENSHAWA CONSTRUCTION COMPANY LIMITED	21-Dec-20	-134,939.70	15-Jul-21
10005609	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	PENSHAWA CONSTRUCTION COMPANY LIMITED	21-Dec-20	-77,551.55	15-Jul-21
10005609	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	PENSHAWA CONSTRUCTION COMPANY LIMITED	21-Dec-20	4,497,990.00	15-Jul-21
10005666	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Capital Base Limited	13-Jan-21	-83,274.70	15-Jul-21
10005666	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Capital Base Limited	13-Jan-21	-47,859.00	15-Jul-21
10005666	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	Capital Base Limited	13-Jan-21	2,775,823.00	15-Jul-21

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10005676	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Machant Construction Limited	13-Jan-21	-58,087.80	15-Jul-21
10005676	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Machant Construction Limited	13-Jan-21	-33,383.80	15-Jul-21
10005676	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	Machant Construction Limited	13-Jan-21	1,936,260.00	15-Jul-21
10005679	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	SUPP MERCHANTS	13-Jan-21	-7,647.00	15-Jul-21
10005679	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	SUPP MERCHANTS	13-Jan-21	-4,394.85	15-Jul-21
10005679	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	SUPP MERCHANTS	13-Jan-21	254,900.00	15-Jul-21
10005759	1-3627-3627000101-00001001-0106023610-2211026-36100001-000	Purchase of Vaccines and Sera	KENYA VETENARY VACCINE PRODUCTION INSTITUTE	27-Jan-21	2,750,000.00	15-Jul-21
10005807	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	Sky-link Engineering Services Limited	29-Jan-21	-299,974.85	15-Jul-21
10005807	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Sky-link Engineering Services Limited	29-Jan-21	-89,992.45	15-Jul-21
10005807	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Sky-link Engineering Services Limited	29-Jan-21	-51,719.80	15-Jul-21
10005807	1-3612-3612000101-00001001-0202013610-3110599-36100001-000	Other Infrastructure and Civil Works	Sky-link Engineering Services Limited	29-Jan-21	2,999,748.40	15-Jul-21
10005811	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	JOKIMU SCALES SERVICES	29-Jan-21	-60,344.85	15-Jul-21
10005811	1-3614-3614000201-00001001-0102033610-3110504-36100001-000	Other Infrastructure and Civil Works	JOKIMU SCALES SERVICES	29-Jan-21	3,500,000.00	15-Jul-21
10005863	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	RANDY AGENCIES	08-Feb-21	-15,649.25	15-Jul-21
10005863	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	RANDY AGENCIES	08-Feb-21	907,657.00	15-Jul-21
10005874	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	Dunways Construction Limited	11-Feb-21	-216,881.30	15-Jul-21
10005874	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	Dunways Construction Limited	11-Feb-21	-65,064.40	15-Jul-21
10005874	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Dunways Construction Limited	11-Feb-21	-37,393.35	15-Jul-21
10005874	1-3613-3613000301-00001001-0404013610-3110599-36100001-000	Other Infrastructure and Civil Works	Dunways Construction Limited	11-Feb-21	2,168,813.00	15-Jul-21
10005877	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	MURIMAKAH CONSTRUCTION	11-Feb-21	-19,482.00	15-Jul-21
10005877	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	MURIMAKAH CONSTRUCTION	11-Feb-21	-11,196.55	15-Jul-21

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10005877	1-3622-3622000101-00001001-1002013610-3110502-36100001-000	Water Supplies and Sewerage	MURIMAKAH CONSTRUCTION	11-Feb-21	649,400.00	15-Jul-21
10005878	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	megamax ventures ltd	12-Feb-21	-24,375.85	15-Jul-21
10005878	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	megamax ventures ltd	12-Feb-21	1,413,800.00	15-Jul-21
10005881	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	RANDY AGENCIES	12-Feb-21	-27,374.55	15-Jul-21
10005881	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	RANDY AGENCIES	12-Feb-21	-15,732.50	15-Jul-21
10005881	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	RANDY AGENCIES	12-Feb-21	912,485.00	15-Jul-21
10005922	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	JOYCOT GENERAL CONTRACTORS LTD	23-Feb-21	-144,527.45	15-Jul-21
10005922	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	JOYCOT GENERAL CONTRACTORS LTD	23-Feb-21	-83,061.75	15-Jul-21
10005922	1-3622-3622000101-00001001-1002013610-3110502-36100001-000	Water Supplies and Sewerage	JOYCOT GENERAL CONTRACTORS LTD	23-Feb-21	4,817,582.00	15-Jul-21
10005926	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	LOCQUE CONSOLIDATED CO.LTD	24-Feb-21	-48,435.00	15-Jul-21
10005926	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	LOCQUE CONSOLIDATED CO.LTD	24-Feb-21	-27,836.20	15-Jul-21
10005926	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	LOCQUE CONSOLIDATED CO.LTD	24-Feb-21	1,614,500.00	15-Jul-21
10005961	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	ESLON PLASTICS OF KENYA LTD	09-Mar-21	-4,322.40	15-Jul-21
10005961	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	ESLON PLASTICS OF KENYA LTD	09-Mar-21	250,699.00	15-Jul-21
10005969	0-3613-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Altan Enterprises Limited	11-Mar-21	-49,291.50	15-Jul-21
10005969	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Altan Enterprises Limited	11-Mar-21	-28,328.45	15-Jul-21
10005969	1-3613-3613000301-00001001-0404013610-3110599-36100001-000	Other Infrastructure and Civil Works	Altan Enterprises Limited	11-Mar-21	1,643,050.00	15-Jul-21
10005976	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Gogeter Construction Company Limited	18-Mar-21	-28,234.40	15-Jul-21
10005976	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Gogeter Construction Company Limited	18-Mar-21	-16,226.65	15-Jul-21
10005976	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	Gogeter Construction Company Limited	18-Mar-21	941,146.00	15-Jul-21
10005979	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Leeds Collection Limited	18-Mar-21	-10,800.00	15-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10005979	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Leeds Collection Limited	18-Mar-21	-6,206.90	15-Jul-21
10005979	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	Leeds Collection Limited	18-Mar-21	360,000.00	15-Jul-21
10005981	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	AVIC SHANTUI CONSTRUCTION MACHINERY EAST AFRICA COMPANY LIMITED	18-Mar-21	-204,978.45	15-Jul-21
10005981	1-3612-3612000101-00001001-0202013610-3111120-36100001-000	Purch. of Specialised Plant. -	AVIC SHANTUI CONSTRUCTION MACHINERY EAST AFRICA COMPANY LIMITED	18-Mar-21	11,888,750.00	15-Jul-21
10005983	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	megamax ventures ltd	18-Mar-21	-12,394.85	15-Jul-21
10005983	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	megamax ventures ltd	18-Mar-21	718,900.00	15-Jul-21
10006004	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	Dunways Construction Limited	25-Mar-21	-45,883.90	15-Jul-21
10006004	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	Dunways Construction Limited	25-Mar-21	-13,765.15	15-Jul-21
10006004	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Dunways Construction Limited	25-Mar-21	-7,911.00	15-Jul-21
10006004	1-3613-3613000301-00001001-0404013610-3110599-36100001-000	Other Infrastructure and Civil Works	Dunways Construction Limited	25-Mar-21	458,839.00	15-Jul-21
10006077	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	JIMRO ENTERPRISES LIMITED	27-May-21	-203,925.00	15-Jul-21
10006077	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	JIMRO ENTERPRISES LIMITED	27-May-21	-117,198.25	15-Jul-21
10006077	1-3622-3622000101-00001001-1002013610-3110502-36100001-000	Water Supplies and Sewerage	JIMRO ENTERPRISES LIMITED	27-May-21	6,797,500.00	15-Jul-21
10006079	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	DAILY INVESTORS LTD	27-May-21	-8,182.75	15-Jul-21
10006079	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	DAILY INVESTORS LTD	27-May-21	474,600.00	15-Jul-21
10006090	0-3622-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	FAIRFACE CONSTRUCTION COMPANY LIMITED	02-Jun-21	-300,911.00	15-Jul-21
10006090	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	FAIRFACE CONSTRUCTION COMPANY LIMITED	02-Jun-21	-90,273.30	15-Jul-21
10006090	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	FAIRFACE CONSTRUCTION COMPANY LIMITED	02-Jun-21	-51,881.20	15-Jul-21
10006090	1-3622-3622000101-00001001-1002013610-3110504-36100001-000	Other Infrastructure and Civil Works	FAIRFACE CONSTRUCTION COMPANY LIMITED	02-Jun-21	3,009,110.00	15-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10006122	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MPUKU CONTRACTORS AND GENERAL SUPPLIERS LIMITED	15-Jun-21	-52,109.65	15-Jul-21
10006122	1-3614-3614000201-00001001-0102033610-3110504-36100001-000	Other Infrastructure and Civil Works	MPUKU CONTRACTORS AND GENERAL SUPPLIERS LIMITED	15-Jun-21	3,022,359.00	15-Jul-21
10006145	0-3626-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Murimakah Construction Limited	22-Jun-21	-29,821.50	15-Jul-21
10006145	0-3626-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Murimakah Construction Limited	22-Jun-21	-17,138.80	15-Jul-21
10006145	1-3626-3626000101-00001001-0505033610-3110504-36100001-000	Other Infrastructure and Civil Works	Murimakah Construction Limited	22-Jun-21	994,050.00	15-Jul-21
10006160	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	25-Jun-21	-655,575.10	15-Jul-21
10006160	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	25-Jun-21	-196,672.55	15-Jul-21
10006160	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	25-Jun-21	-113,030.20	15-Jul-21
10006160	1-3612-3612000101-00001001-0202013610-3110402-36100001-000	Access Roads	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	25-Jun-21	6,555,751.00	15-Jul-21
10006168	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	kemuart limited	25-Jun-21	-349,062.55	15-Jul-21
10006168	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	kemuart limited	25-Jun-21	-104,718.75	15-Jul-21
10006168	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	kemuart limited	25-Jun-21	-60,183.20	15-Jul-21
10006168	1-3612-3612000101-00001001-0202013610-3110501-36100001-000	Bridges	kemuart limited	25-Jun-21	3,490,625.60	15-Jul-21
10006173	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	ORIENTALWISE AUTOGARAGE LTD	25-Jun-21	-367,836.00	15-Jul-21
10006173	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	ORIENTALWISE AUTOGARAGE LTD	25-Jun-21	-110,350.80	15-Jul-21
10006173	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	ORIENTALWISE AUTOGARAGE LTD	25-Jun-21	-63,420.00	15-Jul-21
10006173	1-3612-3612000101-00001001-0202013610-3110599-36100001-000	Other Infrastructure and Civil Works	ORIENTALWISE AUTOGARAGE LTD	25-Jun-21	3,678,360.00	15-Jul-21
10006177	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	Westomaxx Investment Limited	25-Jun-21	-120,802.40	15-Jul-21
10006177	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Westomaxx Investment Limited	25-Jun-21	-36,240.70	15-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10006177	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Westomaxx Investment Limited	25-Jun-21	-20,828.00	15-Jul-21
10006177	1-3612-3612000101-00001001-0202013610-3110599-36100001-000	Other Infrastructure and Civil Works	Westomaxx Investment Limited	25-Jun-21	1,208,024.00	15-Jul-21
10006180	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	Oxygen Cags Limited	25-Jun-21	-198,315.00	15-Jul-21
10006180	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	Oxygen Cags Limited	25-Jun-21	-59,494.50	15-Jul-21
10006180	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Oxygen Cags Limited	25-Jun-21	-34,192.25	15-Jul-21
10006180	1-3612-3612000101-00001001-0202013610-3110599-36100001-000	Other Infrastructure and Civil Works	Oxygen Cags Limited	25-Jun-21	1,983,150.00	15-Jul-21
10006185	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	MURIMAKAH CONSTRUCTION	25-Jun-21	-126,379.20	15-Jul-21
10006185	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	MURIMAKAH CONSTRUCTION	25-Jun-21	-37,913.75	15-Jul-21
10006185	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	MURIMAKAH CONSTRUCTION	25-Jun-21	-21,789.50	15-Jul-21
10006185	1-3612-3612000101-00001001-0202013610-3110599-36100001-000	Other Infrastructure and Civil Works	MURIMAKAH CONSTRUCTION	25-Jun-21	1,263,792.00	15-Jul-21
10006189	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	GREEN PALM CONSTRUCTION COMPANY LIMITED	25-Jun-21	-399,011.00	15-Jul-21
10006189	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	GREEN PALM CONSTRUCTION COMPANY LIMITED	25-Jun-21	-119,703.30	15-Jul-21
10006189	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	GREEN PALM CONSTRUCTION COMPANY LIMITED	25-Jun-21	-68,795.00	15-Jul-21
10006189	1-3612-3612000101-00001001-0202013610-3110402-36100001-000	Access Roads	GREEN PALM CONSTRUCTION COMPANY LIMITED	25-Jun-21	3,990,110.00	15-Jul-21
10006193	0-3614-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	TOLERANCE CONTRACTORS LIMITED	25-Jun-21	-218,964.00	15-Jul-21
10006193	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	TOLERANCE CONTRACTORS LIMITED	25-Jun-21	-65,689.20	15-Jul-21
10006193	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	TOLERANCE CONTRACTORS LIMITED	25-Jun-21	-37,752.40	15-Jul-21
10006193	1-3614-3614000201-00001001-0102033610-3110202-36100203-000	Non-Residential Buildings (offices, schools, hospitals, etc..)	TOLERANCE CONTRACTORS LIMITED	25-Jun-21	2,189,640.00	15-Jul-21
10006201	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	AXISCO ENGINEERING COMPANY LIMITED	25-Jun-21	-195,536.25	15-Jul-21
10006201	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	AXISCO ENGINEERING COMPANY LIMITED	25-Jun-21	-58,660.85	15-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10006201	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	AXISCO ENGINEERING COMPANY LIMITED	25-Jun-21	-33,713.15	15-Jul-21
10006201	1-3613-3613000301-00001001-0404013610-3110504-36100203-000	Other Infrastructure and Civil Works	AXISCO ENGINEERING COMPANY LIMITED	25-Jun-21	1,955,362.35	15-Jul-21
10006205	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	CRAY ENTERPRISES LIMITED	25-Jun-21	-194,101.75	15-Jul-21
10006205	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	CRAY ENTERPRISES LIMITED	25-Jun-21	-58,230.55	15-Jul-21
10006205	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	CRAY ENTERPRISES LIMITED	25-Jun-21	-33,465.80	15-Jul-21
10006205	1-3613-3613000301-00001001-0404013610-3110504-36100203-000	Other Infrastructure and Civil Works	CRAY ENTERPRISES LIMITED	25-Jun-21	1,941,017.50	15-Jul-21
10006209	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	Jaytton Enterprise Limited	30-Jun-21	-306,510.00	15-Jul-21
10006209	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	Jaytton Enterprise Limited	30-Jun-21	-91,953.00	15-Jul-21
10006209	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Jaytton Enterprise Limited	30-Jun-21	-52,846.55	15-Jul-21
10006209	1-3613-3613000301-00001001-0404013610-3110504-36100203-000	Other Infrastructure and Civil Works	Jaytton Enterprise Limited	30-Jun-21	3,065,100.00	15-Jul-21
10006211	0-3615-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	STARKEN SUPPLIERS AND CONTRACTORS LTD	01-Jul-21	-365,878.70	15-Jul-21
10006211	0-3615-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	STARKEN SUPPLIERS AND CONTRACTORS LTD	01-Jul-21	-109,763.60	15-Jul-21
10006211	0-3615-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	STARKEN SUPPLIERS AND CONTRACTORS LTD	01-Jul-21	-63,082.55	15-Jul-21
10006211	1-3615-3615000101-00001001-0101023610-3110504-36100206-000	Other Infrastructure and Civil Works	STARKEN SUPPLIERS AND CONTRACTORS LTD	01-Jul-21	3,658,787.20	15-Jul-21
10006221	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	AXISCO ENGINEERING COMPANY LIMITED	02-Jul-21	-195,536.25	15-Jul-21
10006221	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	AXISCO ENGINEERING COMPANY LIMITED	02-Jul-21	-58,660.85	15-Jul-21
10006221	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	AXISCO ENGINEERING COMPANY LIMITED	02-Jul-21	-33,713.15	15-Jul-21
10006221	1-3613-3613000301-00001001-0404013610-3110504-36100203-000	Other Infrastructure and Civil Works	AXISCO ENGINEERING COMPANY LIMITED	02-Jul-21	1,955,362.35	15-Jul-21
10006225	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	Jasray Construction Limited	02-Jul-21	-283,029.40	15-Jul-21
10006225	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	Jasray Construction Limited	02-Jul-21	-84,908.80	15-Jul-21
10006225	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Jasray Construction Limited	02-Jul-21	-48,798.15	15-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10006225	1-3613-3613000301-00001001-0404013610-3110504-36100001-000	Other Infrastructure and Civil Works	Jasray Construction Limited	02-Jul-21	2,830,294.00	15-Jul-21
10006228	1-3615-3615000101-00001001-0101023610-2640503-36100001-000	Other Capital Grants and Trans	THARAKA NITHI COUNTY YOUTH EMPOWERMENT FUND	05-Jul-21	25,000,000.00	15-Jul-21
10005518	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	03-Dec-20	14,854.35	21-Jul-21
10005519	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	03-Dec-20	25,846.55	21-Jul-21
10005589	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	21-Dec-20	89,948.35	21-Jul-21
10005590	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	21-Dec-20	51,694.45	21-Jul-21
10005592	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	21-Dec-20	34,195.70	21-Jul-21
10005600	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	21-Dec-20	18,176.50	21-Jul-21
10005601	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	21-Dec-20	10,446.25	21-Jul-21
10005605	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	21-Dec-20	15,142.05	21-Jul-21
10005611	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	21-Dec-20	77,551.55	21-Jul-21
10005665	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	13-Jan-21	47,859.00	21-Jul-21
10005674	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	13-Jan-21	58,087.80	21-Jul-21
10005675	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	13-Jan-21	33,383.80	21-Jul-21
10005677	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	13-Jan-21	7,647.00	21-Jul-21
10005678	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	13-Jan-21	4,394.85	21-Jul-21
10005805	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	29-Jan-21	89,992.45	21-Jul-21
10005806	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	29-Jan-21	299,974.85	21-Jul-21
10005810	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	29-Jan-21	60,344.85	21-Jul-21
10005862	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	08-Feb-21	15,649.25	21-Jul-21
10005871	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	11-Feb-21	37,393.35	21-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10005872	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	11-Feb-21	65,064.40	21-Jul-21
10005873	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	11-Feb-21	216,881.30	21-Jul-21
10005876	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	11-Feb-21	11,196.55	21-Jul-21
10005880	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	12-Feb-21	15,732.50	21-Jul-21
10005921	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	23-Feb-21	83,061.75	21-Jul-21
10005925	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	24-Feb-21	27,836.20	21-Jul-21
10005960	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	09-Mar-21	4,322.40	21-Jul-21
10005967	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	11-Mar-21	28,328.45	21-Jul-21
10005968	0-3613-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	11-Mar-21	49,291.50	21-Jul-21
10005975	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	18-Mar-21	16,226.65	21-Jul-21
10005977	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	18-Mar-21	10,800.00	21-Jul-21
10005978	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	18-Mar-21	6,206.90	21-Jul-21
10005980	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	18-Mar-21	204,978.45	21-Jul-21
10005982	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	18-Mar-21	12,394.85	21-Jul-21
10006001	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Mar-21	7,911.00	21-Jul-21
10006002	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	25-Mar-21	13,765.15	21-Jul-21
10006003	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	25-Mar-21	45,883.90	21-Jul-21
10006075	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	27-May-21	203,925.00	21-Jul-21
10006076	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	27-May-21	117,198.25	21-Jul-21
10006078	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	27-May-21	8,182.75	21-Jul-21
10006087	0-3622-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	02-Jun-21	90,273.30	21-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10006088	0-3622-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	02-Jun-21	51,881.20	21-Jul-21
10006089	0-3622-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	02-Jun-21	300,911.00	21-Jul-21
10006121	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	15-Jun-21	52,109.65	21-Jul-21
10006143	0-3626-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	22-Jun-21	17,138.80	21-Jul-21
10006144	0-3626-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	22-Jun-21	29,821.50	21-Jul-21
10006166	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	60,183.20	21-Jul-21
10006167	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	25-Jun-21	104,718.75	21-Jul-21
10006169	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	25-Jun-21	349,062.55	21-Jul-21
10006174	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	20,828.00	21-Jul-21
10006175	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	25-Jun-21	36,240.70	21-Jul-21
10006176	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	25-Jun-21	120,802.40	21-Jul-21
10006178	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	34,192.25	21-Jul-21
10006179	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	25-Jun-21	59,494.50	21-Jul-21
10006181	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	25-Jun-21	198,315.00	21-Jul-21
10006182	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	21,789.50	21-Jul-21
10006183	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	25-Jun-21	37,913.75	21-Jul-21
10006184	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	25-Jun-21	126,379.20	21-Jul-21
10006190	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	37,752.40	21-Jul-21
10006191	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	25-Jun-21	65,689.20	21-Jul-21
10006192	0-3614-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	25-Jun-21	218,964.00	21-Jul-21
10006198	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	33,713.15	21-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10006199	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	25-Jun-21	58,660.85	21-Jul-21
10006200	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	25-Jun-21	195,536.25	21-Jul-21
10006202	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	33,465.80	21-Jul-21
10006203	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	25-Jun-21	58,230.55	21-Jul-21
10006204	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	25-Jun-21	194,101.75	21-Jul-21
10006210	0-3615-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	01-Jul-21	365,878.70	21-Jul-21
10006212	0-3615-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	01-Jul-21	63,082.55	21-Jul-21
10006213	0-3615-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	01-Jul-21	109,763.60	21-Jul-21
10006222	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	02-Jul-21	48,798.15	21-Jul-21
10006223	0-3613-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	02-Jul-21	84,908.80	21-Jul-21
10006224	0-3613-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	02-Jul-21	283,029.40	21-Jul-21
10006154	0-3614-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	24-Jun-21	114,795.00	26-Jul-21
10006156	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	24-Jun-21	65,974.15	26-Jul-21
	Total				**278,156,516.05**	

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

Customer Name	Date	Amount Ksh.
None		0.00
TOTAL		**0.00**

3. PAYMENT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK (VOIDED TRANSACTION PAID

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
10005929		Access road	Mucore Enterprises Ltd	08-Jun-21	5,348,375.25	09-Jun-21
10005929		VAT Withholding	COMMISSIONER OF VAT	09-Jun-21	108,135.35	09-Jun-21
10005930		General Withholding Tax	COMMISSIONER OF INCOME TAX	09-Jun-21	188,155.55	09-Jun-21
10005931		Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	09-Jun-21	627,185.15	09-Jun-21
	Total				**6,271,851.30**	

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

Customer Name	Date	Amount Ksh.	Date Paid
Exchequer Requisition	30-Jun-21	14,878,860.00	02-Jul-21
Exchequer Requisition	30-Jun-21	106,318,250.00	07-Jul-21
Exchequer Requisition	30-Jun-21	25,000,000.00	14-Jul-21
Exchequer Requisition	30-Jun-21	118,425,800.00	14-Jul-21
Refund of Double Payment	09-Jun-21	5,348,375.25	19-Jul-21
TOTAL		**269,971,285.25**	

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

Compiled by	Peter M. Gakunu	=SENIOR ACCOUNTANT		26th July 2021
	Name	Designation	Signature	Date
Approved by	**Nduati E.K**	**=DIRECTOR ACCOUNTS**		**26th July 2021**
	Name	Designation	Signature	Date

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

THARAKA NITHI COUNTY GOVERNMENT

BANK RECONCILIATION

As at: 30th June 2021 **Station; County Treasury**

	Ksh
Balance as Per Cash Book as at 30th June 2021	398,473.45
Add:	
3. Unpresented Transactions	265,316,819.40
4. Receipts in Bank statement not yet recorded in Cash Book	-
Total	265,316,819.40
Less:	
1. Payment in Bank Statement Not yet recorded in Cash Book	-
2. Receipt in Cash book not yet recorded in bank statement	176,979,210.00
Total	**176,979,210.00**
Balance as per Bank Statement as at 30th June 2021	**88,736,082.85**

1. ADD: TRANSACTIONS IN CASH BOOK AND NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED TRANSACTIONS)

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
31051	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	AZZARA GLARE LIMITED	24-Mar-21	-31,507.25	01-Jul-21
30996	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	SLOPES VILLA HOTEL	16-Mar-21	-31,034.50	01-Jul-21
30874	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	M/s BUNDI TRADERS	04-Mar-21	-21,705.15	01-Jul-21
31930	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA POST BANK	25-May-21	14,340.00	01-Jul-21
32270	0-3611-3611000101-00001001-0706043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	CATHERINE KAGENI MIRITI	14-Jun-21	35,650.00	01-Jul-21
31895	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	CIC INSURANCE GROUP LIMITED	24-May-21	37,188.80	01-Jul-21
31909	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA COUNTY GOVERNMENT WORKERS UNION	25-May-21	41,760.00	01-Jul-21
32380	0-3619-3619000601-00001001-0703053610-2210302-36100001-000	Accommodation - Domestic Travel	SIMON NJOROGE MWANGI	16-Jun-21	45,000.00	01-Jul-21
32381	0-3619-3619000601-00001001-0703053610-2210302-36100001-000	Accommodation - Domestic Travel	ERIC KIMATHI NJOKA	16-Jun-21	45,000.00	01-Jul-21
32382	0-3619-3619000201-00001001-0704083610-2210303-36100001-000	Daily Subsistance Allowance	JACKLINE WACHERA MURIITHI	16-Jun-21	45,000.00	01-Jul-21
32383	0-3619-3619000601-00001001-0703053610-2210302-36100001-000	Accommodation - Domestic Travel	VINCENT MURAUKO MITUGO	16-Jun-21	45,000.00	01-Jul-21
30996	0-3614-3614000701-00001001-0109013610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	SLOPES VILLA HOTEL	16-Mar-21	200,000.00	01-Jul-21
30996	0-3614-3614000201-00001001-0102033610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	SLOPES VILLA HOTEL	16-Mar-21	400,000.00	01-Jul-21
30996	0-3614-3614000201-00001001-0710013610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	SLOPES VILLA HOTEL	16-Mar-21	500,000.00	01-Jul-21
30996	0-3614-3614000101-00001001-0102013610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	SLOPES VILLA HOTEL	16-Mar-21	700,000.00	01-Jul-21
31051	0-3614-3614000701-00001001-0109013610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	AZZARA GLARE LIMITED	24-Mar-21	913,710.00	01-Jul-21
31051	0-3614-3614000201-00001001-0710013610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	AZZARA GLARE LIMITED	24-Mar-21	913,710.00	01-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
30874	0-3613-3613000301-00001001-0401013610-2211015-36100001-000	Foods and Rations	M/s BUNDI TRADERS	04-Mar-21	1,258,900.00	01-Jul-21
32104	0-3613-3613000301-00001001-0404043610-2211001-36100001-000	Medical Drugs	KEMSA	07-Jun-21	9,082,728.00	01-Jul-21
32406	0-3611-3611000101-00001001-0701033610-2210303-36100001-000	Daily Subsistance Allowance	MR. ELVIS KIPLETING	22-Jun-21	2,000.00	02-Jul-21
32304	0-3611-3611000101-00001001-0706043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	JENIFFER KANGAI NTHUNI	15-Jun-21	6,000.00	02-Jul-21
32355	0-3619-3619000501-00001001-0704033610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	DOROTHY IGOKI KINYUA	16-Jun-21	6,900.00	02-Jul-21
32406	0-3611-3611000301-00001001-0701043610-2210303-36100001-000	Daily Subsistance Allowance	MR. ELVIS KIPLETING	22-Jun-21	19,000.00	02-Jul-21
32405	0-3611-3611000101-00001001-0706043610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	DAVID MWETI KIMUMU	22-Jun-21	20,000.00	02-Jul-21
32304	0-3611-3611000101-00001001-0706043610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	JENIFFER KANGAI NTHUNI	15-Jun-21	30,000.00	02-Jul-21
32304	0-3611-3611000101-00001001-0706043610-2210504-36100001-000	Advertising, Awareness and Publicity Campaigns	JENIFFER KANGAI NTHUNI	15-Jun-21	30,000.00	02-Jul-21
32405	0-3611-3611000101-00001001-0706043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	DAVID MWETI KIMUMU	22-Jun-21	30,000.00	02-Jul-21
32357	0-3619-3619000601-00001001-0703023610-2210309-36100001-000	Field Allowance	ZEPHANIAH RWANDA MBAKA	16-Jun-21	33,600.00	02-Jul-21
32386	0-3619-3619000501-00001001-0704033610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	ZEPHANIAH RWANDA MBAKA	17-Jun-21	33,600.00	02-Jul-21
32694	0-3619-3619000701-00001001-0706103610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Premia Company Limited	25-Jun-21	38,115.00	02-Jul-21
32601	0-3619-3619000701-00001001-0706103610-2210303-36100001-000	Daily Subsistance Allowance	DOROTHY IGOKI KINYUA	22-Jun-21	38,400.00	02-Jul-21
32604	0-3619-3619000701-00001001-0706103610-2210303-36100001-000	Daily Subsistance Allowance	ZEPHANIAH RWANDA MBAKA	22-Jun-21	38,400.00	02-Jul-21
32353	0-3619-3619000501-00001001-0704033610-2210303-36100001-000	Daily Subsistance Allowance	HUMPHREY GITONGA KINYUA	16-Jun-21	42,000.00	02-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32355	0-3619-3619000501-00001001-0704033610-2210303-36100001-000	Daily Subsistance Allowance	DOROTHY IGOKI KINYUA	16-Jun-21	43,500.00	02-Jul-21
32750	0-3614-3614000201-00001001-0102033610-2210701-36100001-000	Travel Allowance	WILSON MURITHI NDEKE	30-Jun-21	50,000.00	02-Jul-21
32278	0-3619-3619000601-00001001-0703043610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	DOROTHY IGOKI KINYUA	14-Jun-21	50,400.00	02-Jul-21
32279	0-3619-3619000601-00001001-0703043610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	ZEPHANIAH RWANDA MBAKA	14-Jun-21	50,400.00	02-Jul-21
32354	0-3619-3619000601-00001001-0703023610-2210309-36100001-000	Field Allowance	HUMPHREY GITONGA KINYUA	16-Jun-21	56,000.00	02-Jul-21
32384	0-3619-3619000501-00001001-0704033610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	HUMPHREY GITONGA KINYUA	17-Jun-21	70,000.00	02-Jul-21
32726	0-3614-3614000201-00001001-0710013610-2210303-36100001-000	Daily Subsistance Allowance	WILSON MURITHI NDEKE	30-Jun-21	150,000.00	02-Jul-21
32750	0-3614-3614000101-00001001-0102013610-2210302-36100001-000	Accommodation - Domestic Travel	WILSON MURITHI NDEKE	30-Jun-21	200,000.00	02-Jul-21
32749	0-3614-3614000101-00001001-0102013610-2210302-36100001-000	Accommodation - Domestic Travel	WILSON MURITHI NDEKE	30-Jun-21	250,000.00	02-Jul-21
32726	0-3614-3614000201-00001001-0102033610-2211320-36100001-000	Temporary Committee Expenses	WILSON MURITHI NDEKE	30-Jun-21	350,000.00	02-Jul-21
31446	0-3619-0000000000-00001001-0000000000-6760103-36100001-000	Temporary Imprests	LAWRENCE KABURU NGAI	21-Apr-21	371,000.00	02-Jul-21
32723	0-3619-3619000101-00001001-0704053610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	JENIFFER KANGAI NTHUNI	30-Jun-21	500,000.00	02-Jul-21
32047	0-3618-0000000000-00001001-0000000000-6760103-36100001-000	Temporary Imprests	LAWRENCE KABURU NGAI	02-Jun-21	2,405,000.00	02-Jul-21
30792	0-3619-3619000701-00001001-0706103610-2211201-36100001-000	Refined Fuels and Lubricants for Transport	VIVO ENERGY KENYA LIMITED	03-Mar-21	5,740,000.00	02-Jul-21
32331	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	16-Jun-21	189.65	05-Jul-21
30806	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	03-Mar-21	206.9	05-Jul-21
32401	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	21-Jun-21	258.6	05-Jul-21
32333	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	16-Jun-21	379.3	05-Jul-21
30802	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	03-Mar-21	387.95	05-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32044	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	02-Jun-21	413.8	05-Jul-21
32095	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	07-Jun-21	413.8	05-Jul-21
32349	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	16-Jun-21	568.95	05-Jul-21
32352	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	16-Jun-21	568.95	05-Jul-21
32223	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	11-Jun-21	603.45	05-Jul-21
32091	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	07-Jun-21	689.65	05-Jul-21
32397	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	21-Jun-21	689.65	05-Jul-21
32399	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	21-Jun-21	689.65	05-Jul-21
32753	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	30-Jun-21	689.65	05-Jul-21
32085	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	07-Jun-21	775.85	05-Jul-21
32087	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	07-Jun-21	775.85	05-Jul-21
32227	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	11-Jun-21	793.1	05-Jul-21
32099	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	07-Jun-21	913.8	05-Jul-21
32680	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	1,086.20	05-Jul-21
32678	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	1,151.70	05-Jul-21
32221	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	11-Jun-21	1,163.80	05-Jul-21
32229	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	11-Jun-21	1,517.25	05-Jul-21
32657	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	1,518.95	05-Jul-21
32041	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	02-Jun-21	1,655.15	05-Jul-21
32089	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	07-Jun-21	1,655.15	05-Jul-21
32661	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	1,663.80	05-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32663	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	2,143.10	05-Jul-21
31642	0-3626-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	23-Apr-21	2,653.45	05-Jul-21
32655	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	2,694.85	05-Jul-21
32676	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	2,843.10	05-Jul-21
32612	0-3616-3616000401-00001001-0706013610-2110101-36100001-000	Basic Salaries - Civil Service	PAYMASTER GENERAL TREASURY	23-Jun-21	3,856.00	05-Jul-21
32711	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	4,500.00	05-Jul-21
32651	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	6,827.60	05-Jul-21
30206	0-3627-3627000101-00001001-0106013610-2110101-36100001-000	Basic Salaries - Civil Service	PAYMASTER GENERAL TREASURY	02-Feb-21	7,004.00	05-Jul-21
32653	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	7,327.60	05-Jul-21
32674	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	7,589.65	05-Jul-21
29001	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Nov-20	8,620.70	05-Jul-21
31360	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	13-Apr-21	8,620.70	05-Jul-21
30555	0-3613-3613000301-00001001-0404033610-2110101-36100001-000	Basic Salaries - Civil Service	PAYMASTER GENERAL TREASURY	15-Feb-21	8,840.00	05-Jul-21
32568	0-3614-3614000101-00001001-0102013610-2210303-36100001-000	Daily Subsistance Allowance	TOM KABIRI MURIITHI	22-Jun-21	132,000.00	05-Jul-21
32751	0-3619-3619000301-00001001-0704063610-3111401-36100001-000	Pre-feasibility, Feasibility and Appraisal Studies	ALBERT KINYUA MBABU	30-Jun-21	150,000.00	05-Jul-21
32755	0-3616-3616000401-00001001-0706013610-2110101-36100001-000	Basic Salaries - Civil Service	LOCAL AUTHORITY PENSION TRUST	02-Jul-21	7,756,487.10	05-Jul-21
32619	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	FRONTIER LEAD CONSULT LIMITED	23-Jun-21	-51,724.15	06-Jul-21
32621	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Mcsmart Consulting Center	23-Jun-21	-49,827.60	06-Jul-21
31361	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	LALJI RAMJI FILLING STATION LTD	13-Apr-21	-8,620.70	06-Jul-21
32675	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	-7,589.65	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32654	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	-7,327.60	06-Jul-21
32652	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	-6,827.60	06-Jul-21
32712	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	25-Jun-21	-4,500.00	06-Jul-21
32677	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	-2,843.10	06-Jul-21
32656	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	-2,694.85	06-Jul-21
31643	0-3626-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	23-Apr-21	-2,653.45	06-Jul-21
32664	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	-2,143.10	06-Jul-21
32662	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	-1,663.80	06-Jul-21
32042	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	02-Jun-21	-1,655.15	06-Jul-21
32090	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	07-Jun-21	-1,655.15	06-Jul-21
32658	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	-1,518.95	06-Jul-21
32230	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Chanti Ventures Limited	11-Jun-21	-1,517.25	06-Jul-21
32222	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Chanti Ventures Limited	11-Jun-21	-1,163.80	06-Jul-21
32679	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	-1,151.70	06-Jul-21
32681	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	-1,086.20	06-Jul-21
32100	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	07-Jun-21	-913.8	06-Jul-21
32228	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Chanti Ventures Limited	11-Jun-21	-793.1	06-Jul-21
32088	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	07-Jun-21	-775.85	06-Jul-21
32719	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	25-Jun-21	-775.85	06-Jul-21
32092	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	07-Jun-21	-689.65	06-Jul-21
32398	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	21-Jun-21	-689.65	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32400	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	21-Jun-21	-689.65	06-Jul-21
32754	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	30-Jun-21	-689.65	06-Jul-21
32224	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Chanti Ventures Limited	11-Jun-21	-603.45	06-Jul-21
32351	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	MOUNTAIN BREEZE HOTEL LIMITED	16-Jun-21	-568.95	06-Jul-21
32350	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	MOUNTAIN BREEZE HOTEL LIMITED	16-Jun-21	-568.95	06-Jul-21
32043	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	02-Jun-21	-413.8	06-Jul-21
32096	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	07-Jun-21	-413.8	06-Jul-21
32093	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	07-Jun-21	-387.95	06-Jul-21
32334	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	MOUNTAIN BREEZE HOTEL LIMITED	16-Jun-21	-379.3	06-Jul-21
32402	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	21-Jun-21	-258.6	06-Jul-21
30807	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	03-Mar-21	-206.9	06-Jul-21
32098	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Tredds Resorts	07-Jun-21	-206.9	06-Jul-21
32332	0-3623-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	MOUNTAIN BREEZE HOTEL LIMITED	16-Jun-21	-189.65	06-Jul-21
32452	0-3619-3619000101-00001001-0704053610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	MARTIN MUNENE MUTEMBEI	22-Jun-21	1,250.00	06-Jul-21
32721	0-3627-0000000000-00001001-0000000000-7320402-36100001-000	Vat Withholding Tax	COMMISSIONER OF VAT	28-Jun-21	1,372.75	06-Jul-21
31760	0-3611-3611000101-00001001-0701033610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	WILLIAM M'BIRICHI MICHENI	18-May-21	2,000.00	06-Jul-21
31997	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	MORRIS NJERU MARK	27-May-21	2,000.00	06-Jul-21
32335	0-3623-3623000101-00001001-0711013610-2210302-36100001-000	Accommodation - Domestic Travel	ANNITY KAGENI NJERU	16-Jun-21	2,000.00	06-Jul-21
32337	0-3623-3623000101-00001001-0711013610-2210302-36100001-000	Accommodation - Domestic Travel	ALLAN MWITI DAVID	16-Jun-21	2,000.00	06-Jul-21
32344	0-3623-3623000101-00001001-0711013610-2210302-36100001-000	Accommodation - Domestic Travel	TABITHA GACHERI PETER	16-Jun-21	2,000.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32345	0-3623-3623000101-00001001-0711013610-2210302-36100001-000	Accommodation - Domestic Travel	TRICIA MUKAMI MANYAKI	16-Jun-21	2,000.00	06-Jul-21
32346	0-3623-3623000101-00001001-0711013610-2210302-36100001-000	Accommodation - Domestic Travel	MORRIS MUTHOMI NJERU	16-Jun-21	2,000.00	06-Jul-21
32347	0-3623-3623000101-00001001-0711013610-2210302-36100001-000	Accommodation - Domestic Travel	LINUS MUNENE MIRITI	16-Jun-21	2,000.00	06-Jul-21
30932	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	08-Mar-21	2,068.95	06-Jul-21
32188	0-3611-3611000101-00001001-0701033610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	LILIAN GATWIRI KIRUJA	09-Jun-21	2,500.00	06-Jul-21
32187	0-3611-3611000101-00001001-0701033610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	LILIAN GATWIRI KIRUJA	09-Jun-21	2,600.00	06-Jul-21
32252	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	EUNICE WANGIGE	14-Jun-21	3,000.00	06-Jul-21
32736	0-3622-3622000101-00001001-1002023610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	HUMPREY MAWIRA MBUTHIA	30-Jun-21	3,150.00	06-Jul-21
32283	0-3619-3619000501-00001001-0704033610-2210302-36100001-000	Accommodation - Domestic Travel	ELIJAH KIARIE NDUATI	14-Jun-21	3,400.00	06-Jul-21
32209	0-3615-3615000101-00001001-0105013610-2210303-36100001-000	Daily Subsistance Allowance	JULIET MAKENA MNGACI	11-Jun-21	3,750.00	06-Jul-21
32220	0-3615-3615000101-00001001-0105013610-2210303-36100001-000	Daily Subsistance Allowance	JUSTUS KAMAU KAJIU	11-Jun-21	3,750.00	06-Jul-21
32672	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	3,754.80	06-Jul-21
32336	0-3623-3623000101-00001001-0711013610-2210302-36100001-000	Accommodation - Domestic Travel	EVELYN KAARI NJUE	16-Jun-21	4,000.00	06-Jul-21
32338	0-3623-3623000101-00001001-0711013610-2210302-36100001-000	Accommodation - Domestic Travel	JOHN MURIITHI MBOGO	16-Jun-21	4,000.00	06-Jul-21
32339	0-3623-3623000101-00001001-0711013610-2210302-36100001-000	Accommodation - Domestic Travel	GEORGE NJOROGE RWEGO	16-Jun-21	4,000.00	06-Jul-21
32340	0-3623-3623000101-00001001-0711013610-2210302-36100001-000	Accommodation - Domestic Travel	GERALD MIRITI JULIUS	16-Jun-21	4,000.00	06-Jul-21
32341	0-3623-3623000101-00001001-0711013610-2210302-36100001-000	Accommodation - Domestic Travel	JUSTUS MUTEMBEI NABEA	16-Jun-21	4,000.00	06-Jul-21
32342	0-3623-3623000101-00001001-0711013610-2210302-36100001-000	Accommodation - Domestic Travel	KELLEN GATAKAA MBABU	16-Jun-21	4,000.00	06-Jul-21
32348	0-3623-3623000101-00001001-0711013610-2210302-36100001-000	Accommodation - Domestic Travel	NTHURAKU M'RIARA GICHUYIA	16-Jun-21	4,000.00	06-Jul-21
32370	0-3615-3615000101-00001001-0105013610-2210303-36100001-000	Daily Subsistance Allowance	PAUL KABURU NTEERE	16-Jun-21	4,000.00	06-Jul-21

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32377	0-3614-3614000101-00001001-0102013610-2210303-36100001-000	Daily Subsistance Allowance	PURITY MWENDWA	16-Jun-21	4,000.00	06-Jul-21
30944	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	08-Mar-21	4,187.90	06-Jul-21
32736	0-3622-3622000101-00001001-1002013610-2210303-36100001-000	Daily Subsistance Allowance	HUMPREY MAWIRA MBUTHIA	30-Jun-21	4,500.00	06-Jul-21
32593	0-3616-3616000401-00001001-0706103610-2210303-36100001-000	Daily Subsistance Allowance	STARNERY MURANGIRI GITONGA	22-Jun-21	4,900.00	06-Jul-21
31775	0-3612-3612000101-00001001-0202013610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	JOY.M. KANGORI	19-May-21	5,000.00	06-Jul-21
31975	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	MORRIS KIMATHI	27-May-21	5,000.00	06-Jul-21
32211	0-3615-3615000101-00001001-0105013610-2210303-36100001-000	Daily Subsistance Allowance	FAITH NKURU NJERU	11-Jun-21	5,000.00	06-Jul-21
32451	0-3619-3619000101-00001001-0704053610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	MARTIN MUNENE MUTEMBEI	22-Jun-21	5,000.00	06-Jul-21
32452	0-3619-3619000501-00001001-0704033610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	MARTIN MUNENE MUTEMBEI	22-Jun-21	5,000.00	06-Jul-21
32452	0-3619-3619000101-00001001-0704053610-2210309-36100001-000	Field Allowance	MARTIN MUNENE MUTEMBEI	22-Jun-21	5,000.00	06-Jul-21
32555	0-3619-3619000701-00001001-0706103610-2210102-36100001-000	Water and Sewarage Charges	KATHITA MARIMANTI WATER PROJECT	22-Jun-21	5,185.00	06-Jul-21
31772	0-3625-3625000101-00001001-0402033610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	FRANKLIN MUTEGI NKONGE	18-May-21	5,250.00	06-Jul-21
32450	0-3619-3619000101-00001001-0704053610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	SAMMY N MUGAMBI	22-Jun-21	5,250.00	06-Jul-21
32454	0-3619-3619000101-00001001-0704053610-2210303-36100001-000	Daily Subsistance Allowance	JOYJANE KATHOMI MUGAMBI	22-Jun-21	5,250.00	06-Jul-21
31784	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	MORRIS KIMATHI	20-May-21	5,500.00	06-Jul-21
32740	0-3619-3619000601-00001001-0703043610-2210303-36100001-000	Daily Subsistance Allowance	ERICK OBEGI MANDUKU	30-Jun-21	5,800.00	06-Jul-21
31735	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	13-May-21	6,034.50	06-Jul-21
31657	0-3614-3614000601-00001001-1001013610-2211103-36100001-000	Sanitary and Cleaning Materials, Supplies and Services	ROBERT MURITHI RUCHA	27-Apr-21	6,100.00	06-Jul-21

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32358	0-3619-3619000601-00001001-0703023610-2210302-36100001-000	Accommodation - Domestic Travel	BENDASON NKONGE NJERU	16-Jun-21	6,300.00	06-Jul-21
32359	0-3619-3619000501-00001001-0704033610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	BENDASON NKONGE NJERU	16-Jun-21	6,300.00	06-Jul-21
31771	0-3625-3625000101-00001001-0402033610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	FRANKLIN MUTEGI NKONGE	18-May-21	6,750.00	06-Jul-21
32244	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	ALFONZO MUTIRIA MWINDU	14-Jun-21	6,750.00	06-Jul-21
32186	0-3611-3611000101-00001001-0706043610-2210504-36100001-000	Advertising, Awareness and Publicity Campaigns	LILIAN GATWIRI KIRUJA	09-Jun-21	6,960.00	06-Jul-21
32052	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	ASHFORD MUGENDI KANGA	04-Jun-21	7,000.00	06-Jul-21
31653	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	26-Apr-21	7,017.25	06-Jul-21
31658	0-3614-3614000201-00001001-0102033610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	ROBERT MURITHI RUCHA	27-Apr-21	7,500.00	06-Jul-21
31976	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	PATRICK NGURE KARIITHI	27-May-21	7,500.00	06-Jul-21
32058	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	MORRIS KIMATHI	04-Jun-21	7,500.00	06-Jul-21
32253	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	JOSEPH NDUNGU	14-Jun-21	7,500.00	06-Jul-21
30942	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	08-Mar-21	7,800.00	06-Jul-21
32059	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	MORRIS KIMATHI	04-Jun-21	8,000.00	06-Jul-21
32451	0-3619-3619000101-00001001-0704053610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	MARTIN MUNENE MUTEMBEI	22-Jun-21	8,000.00	06-Jul-21
32376	0-3614-3614000101-00001001-0102013610-2210302-36100001-000	Accommodation - Domestic Travel	HILLARY MUTUGI NJAGI	16-Jun-21	8,550.00	06-Jul-21
32685	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	8,596.45	06-Jul-21
31780	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	MORRIS NJERU MARK	20-May-21	9,000.00	06-Jul-21
32011	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	JOSEPH NDUNGU	28-May-21	9,000.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32309	0-3617-3617000101-00001001-0504023610-2210302-36100001-000	Accommodation - Domestic Travel	ZAVERIO NDUGUTUSON NJERU	15-Jun-21	9,000.00	06-Jul-21
32736	0-3622-3622000101-00001001-1002023610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	HUMPREY MAWIRA MBUTHIA	30-Jun-21	9,000.00	06-Jul-21
31991	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	PAUL NDUNGATA WANGIGE	27-May-21	9,750.00	06-Jul-21
31987	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	VICTOR MUNENE KOBU	27-May-21	9,800.00	06-Jul-21
32076	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	PANUEL MWITI	04-Jun-21	10,000.00	06-Jul-21
32323	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	MORRIS KIMATHI	16-Jun-21	10,000.00	06-Jul-21
32451	0-3619-3619000101-00001001-0704053610-2210303-36100001-000	Daily Subsistance Allowance	MARTIN MUNENE MUTEMBEI	22-Jun-21	10,000.00	06-Jul-21
30972	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	11-Mar-21	10,283.60	06-Jul-21
32317	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	MORRIS NJERU MARK	16-Jun-21	11,000.00	06-Jul-21
32332	0-3623-3623000101-00001001-0706013610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	MOUNTAIN BREEZE HOTEL LIMITED	16-Jun-21	11,000.00	06-Jul-21
32573	0-3613-3613000301-00001001-0404013610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	JANE PAULA NKINGA	22-Jun-21	11,200.00	06-Jul-21
32250	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	BENSON NDEGWA	14-Jun-21	11,250.00	06-Jul-21
32421	0-3619-3619000101-00001001-0704053610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	ALEXANDER MICHENI MURATHA	22-Jun-21	11,250.00	06-Jul-21
32453	0-3619-3619000101-00001001-0704053610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	FREDRICK NTHIGA NJIRU	22-Jun-21	11,250.00	06-Jul-21
32734	0-3622-3622000101-00001001-1002023610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	SILAS KIMATHI MUGAO	30-Jun-21	11,500.00	06-Jul-21
32455	0-3619-3619000101-00001001-0704053610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	JOYJANE KATHOMI MUGAMBI	22-Jun-21	11,800.00	06-Jul-21
30158	0-3619-0000000000-00001001-0000000000-6740102-36100001-000	R/D Cheques	PATRICK NGURE KARIITHI	01-Feb-21	12,000.00	06-Jul-21
30807	0-3611-3611000301-00001001-0701043610-2210801-36100001-000	Catering Services (receptions), Accommodation,	Tredds Resorts	03-Mar-21	12,000.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
		Gifts, Food and Drinks				
31978	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	ELIKANA MUCHOMBA	27-May-21	12,000.00	06-Jul-21
32063	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	ELIKANA MUCHOMBA	04-Jun-21	12,000.00	06-Jul-21
32066	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	ELIKANA MUCHOMBA	04-Jun-21	12,000.00	06-Jul-21
32098	0-3611-3611000301-00001001-0701043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	07-Jun-21	12,000.00	06-Jul-21
32245	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	PAUL NDUNGATA WANGIGE	14-Jun-21	12,000.00	06-Jul-21
32255	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	ELIKANA MUCHOMBA	14-Jun-21	12,000.00	06-Jul-21
32256	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	ELIKANA MUCHOMBA	14-Jun-21	12,000.00	06-Jul-21
32320	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	NICHOLUS KITHAKA	16-Jun-21	12,000.00	06-Jul-21
32325	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	JOSEPH NDUNGU	16-Jun-21	12,000.00	06-Jul-21
32375	0-3614-3614000101-00001001-0102013610-2210303-36100001-000	Daily Subsistance Allowance	ERASTUS MWITI MUTEGI	16-Jun-21	12,000.00	06-Jul-21
31881	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	21-May-21	12,068.95	06-Jul-21
32006	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	joy muthoni kangori	28-May-21	12,500.00	06-Jul-21
32014	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	LIZA MUTANU NYAGA	28-May-21	12,500.00	06-Jul-21
32019	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	STEFFANIE NYAWIRA BARUA	28-May-21	12,500.00	06-Jul-21
32061	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	JOSEPH NDUNGU	04-Jun-21	12,500.00	06-Jul-21
31695	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	WILLIAM M'BIRICHI MICHENI	29-Apr-21	12,600.00	06-Jul-21
31696	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	WILLIAM M'BIRICHI MICHENI	29-Apr-21	12,600.00	06-Jul-21
31697	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	WILLIAM M'BIRICHI MICHENI	29-Apr-21	12,600.00	06-Jul-21
31699	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	JEFFERSON MICHENI KUBAI	29-Apr-21	12,600.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
31761	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	WILLIAM M'BIRICHI MICHENI	18-May-21	12,600.00	06-Jul-21
32265	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	JOSEPH GAKINDU JOSPHAT	14-Jun-21	12,600.00	06-Jul-21
32266	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	JOSEPH GAKINDU JOSPHAT	14-Jun-21	12,600.00	06-Jul-21
32559	0-3614-3614000601-00001001-1001013610-2210303-36100001-000	Daily Subsistance Allowance	MARTIN MBAE BUNDI	22-Jun-21	12,600.00	06-Jul-21
32560	0-3614-3614000601-00001001-1001013610-2210303-36100001-000	Daily Subsistance Allowance	MARTIN MBAE BUNDI	22-Jun-21	12,600.00	06-Jul-21
31977	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	ALEXANDER MUTUA	27-May-21	12,750.00	06-Jul-21
31660	0-3614-3614000101-00001001-0102013610-2210303-36100001-000	Daily Subsistance Allowance	MOSES MURITHI	27-Apr-21	13,000.00	06-Jul-21
32213	0-3615-3615000101-00001001-0105013610-2210302-36100001-000	Accommodation - Domestic Travel	MICHAEL MURITHI MWANIKI	11-Jun-21	13,200.00	06-Jul-21
32556	0-3619-3619000701-00001001-0706103610-2210102-36100001-000	Water and Sewarage Charges	KATHITA MARIMANTI WATER PROJECT	22-Jun-21	13,420.00	06-Jul-21
31783	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	EUNICE WANGIGE	20-May-21	13,500.00	06-Jul-21
32254	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	ALEXANDER MUTUA	14-Jun-21	13,500.00	06-Jul-21
32590	0-3616-3616000401-00001001-0702053610-2210303-36100001-000	Daily Subsistance Allowance	CHARLES KATHENYA	22-Jun-21	13,500.00	06-Jul-21
32288	0-3616-3616000401-00001001-0706023610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	purity gatwiri	14-Jun-21	13,750.00	06-Jul-21
31974	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	EUNICE WANGIGE	27-May-21	14,250.00	06-Jul-21
31769	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	JOHN MUTHUURI KABUITU	18-May-21	14,700.00	06-Jul-21
31971	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	JOHN MUTHUURI KABUITU	27-May-21	14,700.00	06-Jul-21
31988	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	ALFONZO MUTIRIA MWINDU	27-May-21	15,000.00	06-Jul-21
31989	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	ALFONZO MUTIRIA MWINDU	27-May-21	15,000.00	06-Jul-21
32034	0-3611-3611000101-00001001-0706043610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	MARTIN MORRIS MBOGO	31-May-21	15,000.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32079	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	ALEXANDER MUTUA	04-Jun-21	15,000.00	06-Jul-21
32324	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	PATRICK NGURE KARIITHI	16-Jun-21	15,000.00	06-Jul-21
32402	0-3611-3611000301-00001001-0701043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	21-Jun-21	15,000.00	06-Jul-21
32267	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	GERVASIO MURIUNGI MUTEGI	14-Jun-21	15,100.00	06-Jul-21
31717	0-3611-3611000601-00001001-0706053610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	GERVASIO MURIUNGI MUTEGI	04-May-21	15,600.00	06-Jul-21
32201	0-3616-3616000401-00001001-0706013610-2210201-36100001-000	Telephone, Telex, Facsimile and Mobile Phone Services	MICHENI KIBATI SAMSON	09-Jun-21	15,750.00	06-Jul-21
32316	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	PAUL NDUNGATA WANGIGE	16-Jun-21	15,750.00	06-Jul-21
31973	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	PANUEL MWITI	27-May-21	16,000.00	06-Jul-21
29374	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	18-Dec-20	16,230.15	06-Jul-21
29717	0-3612-3612000101-00001001-0202013610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	BENSON NDEGWA	13-Jan-21	16,500.00	06-Jul-21
31779	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	PAUL NDUNGATA WANGIGE	20-May-21	16,500.00	06-Jul-21
32733	0-3622-3622000101-00001001-1002023610-2210302-36100001-000	Accommodation - Domestic Travel	JEREMIAH MURAUKO NDEREBA	30-Jun-21	16,650.00	06-Jul-21
32725	0-3614-3614000101-00001001-0102013610-2220210-36100001-000	Maintenance of Computers, Software, and Networks	DANIEL MUGWIRIA KITHUKA	30-Jun-21	17,500.00	06-Jul-21
32734	0-3622-3622000101-00001001-1002023610-2210303-36100001-000	Daily Subsistance Allowance	SILAS KIMATHI MUGAO	30-Jun-21	17,500.00	06-Jul-21
29757	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	JOHN MUROGI KANYARU	15-Jan-21	18,000.00	06-Jul-21
30058	0-3612-3612000101-00001001-0202013610-2210303-36100001-000	Daily Subsistance Allowance	LLOYD MUGAMBI NJAGI	22-Jan-21	18,000.00	06-Jul-21
31781	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	BENSON NDEGWA	20-May-21	18,000.00	06-Jul-21
31979	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	JOHN MUROGI KANYARU	27-May-21	18,000.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
31983	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	ROSE MWENDE NDURU	27-May-21	18,000.00	06-Jul-21
31985	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	LLOYD MUGAMBI NJAGI	27-May-21	18,000.00	06-Jul-21
31986	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	LLOYD MUGAMBI NJAGI	27-May-21	18,000.00	06-Jul-21
32064	0-3612-3612000101-00001001-0202013610-2210303-36100001-000	Daily Subsistance Allowance	JOHN MUROGI KANYARU	04-Jun-21	18,000.00	06-Jul-21
32072	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	ROSE MWENDE NDURU	04-Jun-21	18,000.00	06-Jul-21
32251	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	BENSON NDEGWA	14-Jun-21	18,000.00	06-Jul-21
32260	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	ROSE MWENDE NDURU	14-Jun-21	18,000.00	06-Jul-21
32322	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	EUNICE WANGIGE	16-Jun-21	18,000.00	06-Jul-21
32329	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	HUMPREY MAWIRA MBUTHIA	16-Jun-21	18,000.00	06-Jul-21
31765	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	JOY.M. KANGORI	18-May-21	18,900.00	06-Jul-21
31782	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	PANUEL MWITI	20-May-21	19,000.00	06-Jul-21
31643	0-3626-3626000101-00001001-0506023610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	Tredds Resorts	23-Apr-21	19,237.50	06-Jul-21
32321	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	PANUEL MWITI	16-Jun-21	20,000.00	06-Jul-21
32393	0-3616-3616000401-00001001-0702053610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	NEBERT PHINEAS NDIGA	17-Jun-21	20,000.00	06-Jul-21
32415	0-3619-0000000000-00001001-0000000000-7320199-36100001-000	Salary Control Account	CO-OPERATIVE BANK OF KENYA - CHUKA	22-Jun-21	20,000.00	06-Jul-21
32417	0-3619-0000000000-00001001-0000000000-7320199-36100001-000	Salary Control Account	EQUITY BANK-CHUKA	22-Jun-21	20,000.00	06-Jul-21
32439	0-3619-0000000000-00001001-0000000000-7320199-36100001-000	Salary Control Account	KENYA COMMERCIAL BANK LTD-CHUKA	22-Jun-21	20,000.00	06-Jul-21
27954	0-3611-3611000101-00001001-0706043610-2210302-36100001-000	Accommodation - Domestic Travel	DAVID MWENDA MBUBA	28-Sep-20	21,000.00	06-Jul-21
27955	0-3611-3611000101-00001001-0706043610-2210302-36100001-000	Accommodation - Domestic Travel	MARTIN MORRIS MBOGO	28-Sep-20	21,000.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32407	0-3611-3611000101-00001001-0706043610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	NJOKA ESTHER	22-Jun-21	21,000.00	06-Jul-21
32334	0-3623-3623000101-00001001-0706013610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	MOUNTAIN BREEZE HOTEL LIMITED	16-Jun-21	22,000.00	06-Jul-21
32093	0-3611-3611000301-00001001-0701043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	07-Jun-21	22,500.00	06-Jul-21
32744	0-3626-3626000101-00001001-0506013610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	ELIAS M MITUGO	30-Jun-21	22,500.00	06-Jul-21
32203	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	10-Jun-21	22,931.05	06-Jul-21
32607	0-3619-3619000701-00001001-0706103610-2210309-36100001-000	Field Allowance	LAWRENCE MUTUGI MICHENI	22-Jun-21	23,000.00	06-Jul-21
32589	0-3616-3616000401-00001001-0702053610-2210302-36100001-000	Accommodation - Domestic Travel	MARGARET KATHAMBI MUTHENGI	22-Jun-21	23,200.00	06-Jul-21
32554	0-3619-3619000701-00001001-0706103610-2210102-36100001-000	Water and Sewarage Charges	KATHITA MARIMANTI WATER PROJECT	22-Jun-21	23,320.00	06-Jul-21
32553	0-3619-3619000701-00001001-0706103610-2210102-36100001-000	Water and Sewarage Charges	KATHITA MARIMANTI WATER PROJECT	22-Jun-21	23,410.00	06-Jul-21
31981	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	VITALIS KIPNGETICH	27-May-21	24,000.00	06-Jul-21
31995	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	ISAAC MURIUNGI NJAGI	27-May-21	24,000.00	06-Jul-21
31996	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	ISAAC MURIUNGI NJAGI	27-May-21	24,000.00	06-Jul-21
32043	0-3611-3611000101-00001001-0706043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	02-Jun-21	24,000.00	06-Jul-21
32068	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	VITALIS KIPNGETICH	04-Jun-21	24,000.00	06-Jul-21
32069	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	ISAAC MURIUNGI NJAGI	04-Jun-21	24,000.00	06-Jul-21
32096	0-3611-3611000301-00001001-0701043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	07-Jun-21	24,000.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32403	0-3611-3611000101-00001001-0706043610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	LEWIS MAWIRA NJERU	21-Jun-21	24,000.00	06-Jul-21
32574	0-3613-3613000301-00001001-0404013610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	NATHAN KARIUKI NJOKA	22-Jun-21	24,000.00	06-Jul-21
32235	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	11-Jun-21	24,624.15	06-Jul-21
31990	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	JULIUS GITI KIJIRU	27-May-21	25,200.00	06-Jul-21
32264	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	JOSEPH GAKINDU JOSPHAT	14-Jun-21	25,200.00	06-Jul-21
32595	0-3619-3619000701-00001001-0706103610-2210303-36100001-000	Daily Subsistance Allowance	DENIS NABISWA KWENDO	22-Jun-21	25,200.00	06-Jul-21
32599	0-3619-3619000701-00001001-0706103610-2210303-36100001-000	Daily Subsistance Allowance	RACHEL WANJIRU KIMANI	22-Jun-21	25,200.00	06-Jul-21
32268	0-3611-3611000101-00001001-0706043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	JUSTUS KAMAU KAJIU	14-Jun-21	26,000.00	06-Jul-21
32594	0-3619-3619000701-00001001-0706103610-2210309-36100001-000	Field Allowance	REFLID MURIUNGI NJERU	22-Jun-21	27,200.00	06-Jul-21
32596	0-3619-3619000701-00001001-0706103610-2210309-36100001-000	Field Allowance	DENIS NABISWA KWENDO	22-Jun-21	27,200.00	06-Jul-21
32598	0-3619-3619000701-00001001-0706103610-2210309-36100001-000	Field Allowance	ANN KARAMBU NKONGE	22-Jun-21	27,200.00	06-Jul-21
32600	0-3619-3619000701-00001001-0706103610-2210309-36100001-000	Field Allowance	RACHEL WANJIRU KIMANI	22-Jun-21	27,200.00	06-Jul-21
32602	0-3619-3619000701-00001001-0706103610-2210309-36100001-000	Field Allowance	FRANKLINE MUTHUURI MUNENE	22-Jun-21	27,200.00	06-Jul-21
32603	0-3619-3619000701-00001001-0706103610-2210309-36100001-000	Field Allowance	JOSPHINE MUMBUA NZIOKA	22-Jun-21	27,200.00	06-Jul-21
32605	0-3619-3619000701-00001001-0706103610-2210309-36100001-000	Field Allowance	MITAMBO NICHOLUS NTHIGA	22-Jun-21	27,200.00	06-Jul-21
32608	0-3619-3619000701-00001001-0706103610-2210309-36100001-000	Field Allowance	JAMES MWITI KIRIA	22-Jun-21	27,200.00	06-Jul-21
32187	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	LILIAN GATWIRI KIRUJA	09-Jun-21	28,000.00	06-Jul-21
32188	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	LILIAN GATWIRI KIRUJA	09-Jun-21	28,000.00	06-Jul-21
32592	0-3616-3616000401-00001001-0706013610-2210303-36100001-000	Daily Subsistance Allowance	purity gatwiri	22-Jun-21	28,000.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32724	0-3614-3614000101-00001001-0102013610-2220210-36100001-000	Maintenance of Computers, Software, and Networks	DANIEL MUGWIRIA KITHUKA	30-Jun-21	28,500.00	06-Jul-21
32730	0-3622-3622000101-00001001-1002023610-2210303-36100001-000	Daily Subsistance Allowance	DOROTHY GAKII MICHENI	30-Jun-21	29,000.00	06-Jul-21
31777	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	JOHN MUTHUURI KABUITU	19-May-21	29,400.00	06-Jul-21
27542	0-3614-3614000201-00001001-0102033610-2220201-36100001-000	Maintenance of Plant, Machinery and Equipment (including lifts)	MIKE MWIANDI MURITHI	03-Sep-20	29,600.00	06-Jul-21
32008	0-3612-3612000501-00001001-0205013610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	BETSY MUTHONI NJAGI	28-May-21	30,000.00	06-Jul-21
32009	0-3612-3612000501-00001001-0205013610-3111002-36100001-000	Purchase of Computers, Printers and other IT Equipment	BETSY MUTHONI NJAGI	28-May-21	30,000.00	06-Jul-21
32034	0-3611-3611000101-00001001-0706043610-3111002-36100001-000	Purchase of Computers, Printers and other IT Equipment	MARTIN MORRIS MBOGO	31-May-21	30,000.00	06-Jul-21
32392	0-3616-3616000401-00001001-0706013610-2210603-36100001-000	Rents and Rates - Non-Residential	CATHERINE KAGENDO MURIUKI	17-Jun-21	30,000.00	06-Jul-21
32740	0-3619-3619000701-00001001-0706103610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	ERICK OBEGI MANDUKU	30-Jun-21	30,000.00	06-Jul-21
32740	0-3619-3619000501-00001001-0704033610-2210502-36100001-000	Publishing & Printing Services	ERICK OBEGI MANDUKU	30-Jun-21	30,000.00	06-Jul-21
32740	0-3619-3619000701-00001001-0706103610-2211102-36100001-000	Supplies and Accessories for Computers and Printers	ERICK OBEGI MANDUKU	30-Jun-21	30,000.00	06-Jul-21
32745	0-3626-3626000101-00001001-0505023610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	STEPHEN KAMAU MWANGI	30-Jun-21	30,200.00	06-Jul-21
32276	0-3619-3619000501-00001001-0704033610-2210303-36100001-000	Daily Subsistance Allowance	MARTIN MWENDA MBAE	14-Jun-21	31,500.00	06-Jul-21
32284	0-3619-3619000501-00001001-0704033610-2210302-36100001-000	Accommodation - Domestic Travel	ELIJAH KIARIE NDUATI	14-Jun-21	31,500.00	06-Jul-21
32597	0-3619-3619000701-00001001-0706103610-2210303-36100001-000	Daily Subsistance Allowance	HUMPHREY GITONGA KINYUA	22-Jun-21	31,500.00	06-Jul-21
32606	0-3619-3619000701-00001001-0706103610-2210303-36100001-000	Daily Subsistance Allowance	LAWRENCE MUTUGI MICHENI	22-Jun-21	31,500.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32281	0-3619-3619000501-00001001-0704033610-2210303-36100001-000	Daily Subsistance Allowance	DAVID MWETI KIMUMU	14-Jun-21	33,000.00	06-Jul-21
32351	0-3623-3623000101-00001001-0706013610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	MOUNTAIN BREEZE HOTEL LIMITED	16-Jun-21	33,000.00	06-Jul-21
32350	0-3623-3623000101-00001001-0706013610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	MOUNTAIN BREEZE HOTEL LIMITED	16-Jun-21	33,000.00	06-Jul-21
31694	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	WILLIAM M'BIRICHI MICHENI	29-Apr-21	33,600.00	06-Jul-21
32194	0-3616-3616000401-00001001-0706103610-2210303-36100001-000	Daily Subsistance Allowance	LAWRENCE IRERI NJERU	09-Jun-21	33,600.00	06-Jul-21
32306	0-3611-3611000101-00001001-0701033610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	WILLIAM M'BIRICHI MICHENI	15-Jun-21	33,600.00	06-Jul-21
32563	0-3614-3614000601-00001001-1001013610-2210303-36100001-000	Daily Subsistance Allowance	JASPER A MUTEGI NKANYA	22-Jun-21	33,600.00	06-Jul-21
32564	0-3614-3614000601-00001001-1001013610-2210303-36100001-000	Daily Subsistance Allowance	JASPER A MUTEGI NKANYA	22-Jun-21	33,600.00	06-Jul-21
32746	0-3626-3626000101-00001001-0505023610-2210303-36100001-000	Daily Subsistance Allowance	AGGREY KARANI RIUNGU	30-Jun-21	33,600.00	06-Jul-21
32081	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	04-Jun-21	34,482.75	06-Jul-21
32747	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	30-Jun-21	34,482.75	06-Jul-21
32224	0-3623-3623000101-00001001-0706013610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Chanti Ventures Limited	11-Jun-21	35,000.00	06-Jul-21
30019	0-3626-3626000101-00001001-0505013610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	STEPHEN KAMAU MWANGI	21-Jan-21	35,600.00	06-Jul-21
31998	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	JOHN KARIUKI KITHAKA	27-May-21	36,000.00	06-Jul-21
31999	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	JOHN KARIUKI KITHAKA	27-May-21	36,000.00	06-Jul-21
32055	0-3612-3612000301-00001001-0108013610-2210303-36100001-000	Daily Subsistance Allowance	JOHN KARIUKI KITHAKA	04-Jun-21	36,000.00	06-Jul-21
32247	0-3612-3612000101-00001001-0202013610-2210303-36100001-000	Daily Subsistance Allowance	JOHN KARIUKI KITHAKA	14-Jun-21	36,000.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
30988	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	16-Mar-21	36,868.95	06-Jul-21
32269	0-3611-3611000301-00001001-0701043610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	CATHERINE KAGENI MIRITI	14-Jun-21	37,234.00	06-Jul-21
31372	0-3618-3618000601-00001001-0712013610-2210309-36100001-000	Field Allowance	elosy gikundi kinya	13-Apr-21	37,500.00	06-Jul-21
32280	0-3619-3619000501-00001001-0704033610-2210302-36100001-000	Accommodation - Domestic Travel	ZEPHANIAH RWANDA MBAKA	14-Jun-21	37,800.00	06-Jul-21
32577	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	22-Jun-21	37,931.05	06-Jul-21
32761	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	05-Jul-21	39,172.40	06-Jul-21
32092	0-3611-3611000301-00001001-0701043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	07-Jun-21	40,000.00	06-Jul-21
32398	0-3611-3611000101-00001001-0706043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	21-Jun-21	40,000.00	06-Jul-21
32400	0-3611-3611000301-00001001-0701043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	21-Jun-21	40,000.00	06-Jul-21
32754	0-3611-3611000101-00001001-0706043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	30-Jun-21	40,000.00	06-Jul-21
30170	0-3627-3627000101-00001001-0106013610-2110101-36100001-000	Basic Salaries - Civil Service	EQUITY BANK-CHUKA	01-Feb-21	41,730.00	06-Jul-21
31768	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	MUIGAI SAMUEL MUIRURI	18-May-21	42,000.00	06-Jul-21
31994	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	MUIGAI SAMUEL MUIRURI	27-May-21	42,000.00	06-Jul-21
32010	0-3612-3612000101-00001001-0202013610-2210303-36100001-000	Daily Subsistance Allowance	ISAAC MURIUNGI NJAGI	28-May-21	42,000.00	06-Jul-21
32013	0-3612-3612000101-00001001-0202013610-2210303-36100001-000	Daily Subsistance Allowance	VITALIS KIPNGETICH	28-May-21	42,000.00	06-Jul-21
32018	0-3612-3612000101-00001001-0202013610-2210303-36100001-000	Daily Subsistance Allowance	ROSE MWENDE NDURU	28-May-21	42,000.00	06-Jul-21
32282	0-3619-3619000601-00001001-0703043610-2210301-36100001-000	Travel Costs (airlines, bus,	LAWRENCE MUTUGI MICHENI	14-Jun-21	42,000.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
		railway, mileage allowances, etc.)				
32572	0-3613-3613000301-00001001-0404013610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	JUSTIN MWENDA GITONGA	22-Jun-21	42,100.00	06-Jul-21
32277	0-3619-3619000701-00001001-0706103610-2210302-36100001-000	Accommodation - Domestic Travel	ANN KARAMBU NKONGE	14-Jun-21	43,600.00	06-Jul-21
32286	0-3619-3619000701-00001001-0706103610-2210302-36100001-000	Accommodation - Domestic Travel	JAMES MWITI KIRIA	14-Jun-21	43,600.00	06-Jul-21
31954	0-3619-3619000501-00001001-0704033610-2210302-36100001-000	Accommodation - Domestic Travel	ELIJAH KIARIE NDUATI	25-May-21	44,000.00	06-Jul-21
32088	0-3611-3611000301-00001001-0701043610-2210801-36100001-000	Catering Services (receptions), Accommodation,	Tredds Resorts	07-Jun-21	45,000.00	06-Jul-21
32719	0-3613-3613000301-00001001-0404013610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	25-Jun-21	45,000.00	06-Jul-21
32228	0-3623-3623000101-00001001-0706013610-2210801-36100001-000	Catering Services (receptions), Accommodation,	Chanti Ventures Limited	11-Jun-21	46,000.00	06-Jul-21
30554	0-3613-3613000301-00001001-0404033610-2110101-36100001-000	Basic Salaries - Civil Service	KENYA COMMERCIAL BANK LTD-CHUKA	15-Feb-21	46,016.00	06-Jul-21
31691	0-3616-3616000401-00001001-0706013610-2210503-36100001-000	Subscriptions to Newspapers, Magazines and Periodicals	MARGARET KATHAMBI MUTHENGI	28-Apr-21	46,980.00	06-Jul-21
31338	0-3611-3611000301-00001001-0701043610-2210303-36100001-000	Daily Subsistance Allowance	WILBERFORCE MURIUNGI NTWIGA	13-Apr-21	47,000.00	06-Jul-21
32591	0-3616-3616000401-00001001-0702053610-2210303-36100001-000	Daily Subsistance Allowance	CHARLES KATHENYA	22-Jun-21	47,500.00	06-Jul-21
30160	0-3612-3612000101-00001001-0202013610-2210701-36100001-000	Travel Allowance	BETSY MUTHONI NJAGI	01-Feb-21	50,400.00	06-Jul-21
31706	0-3622-3622000101-00001001-1002013610-2210701-36100001-000	Travel Allowance	DAVID NJUE GICHONI	30-Apr-21	50,400.00	06-Jul-21
31992	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	BETSY MUTHONI NJAGI	27-May-21	50,400.00	06-Jul-21
31267	0-3611-3611000601-00001001-0706053610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	ALEXANDER MICHENI MURATHA	29-Mar-21	51,000.00	06-Jul-21
32118	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	07-Jun-21	51,598.25	06-Jul-21
29763	0-3612-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	15-Jan-21	51,689.65	06-Jul-21
32283	0-3619-3619000601-00001001-0703043610-2210301-36100001-000	Travel Costs (airlines, bus,	ELIJAH KIARIE NDUATI	14-Jun-21	52,600.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
		railway, mileage allowances, etc.)				
30134	0-3615-3615000601-00001001-0101013610-2110101-36100001-000	Basic Salaries - Civil Service	EQUITY BANK-CHUKA	29-Jan-21	52,741.00	06-Jul-21
32100	0-3611-3611000301-00001001-0701043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	07-Jun-21	53,000.00	06-Jul-21
31760	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	WILLIAM M'BIRICHI MICHENI	18-May-21	54,000.00	06-Jul-21
32285	0-3619-3619000601-00001001-0703043610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	ONESMUS MUTHOMI NJUKI	14-Jun-21	54,600.00	06-Jul-21
31963	0-3611-3611000601-00001001-0706053610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	ALEXANDER MICHENI MURATHA	27-May-21	55,600.00	06-Jul-21
32740	0-3619-3619000701-00001001-0706103610-2210302-36100001-000	Accommodation - Domestic Travel	ERICK OBEGI MANDUKU	30-Jun-21	58,200.00	06-Jul-21
32196	0-3616-3616000401-00001001-0706023610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	LAWRENCE IRERI NJERU	09-Jun-21	59,400.00	06-Jul-21
32109	0-3619-3619000701-00001001-0706103610-2210101-36100001-000	Electricity	KENYA POWER AND LIGHTING COMPANY LIMITED	07-Jun-21	62,539.00	06-Jul-21
32330	0-3625-3625000101-00001001-0402033610-2210302-36100001-000	Accommodation - Domestic Travel	MAINA M KEZIA	16-Jun-21	63,000.00	06-Jul-21
32681	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	63,000.00	06-Jul-21
32679	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	66,800.00	06-Jul-21
32222	0-3623-3623000101-00001001-0706013610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Chanti Ventures Limited	11-Jun-21	67,500.00	06-Jul-21
32198	0-3616-3616000401-00001001-0706023610-2210302-36100001-000	Accommodation - Domestic Travel	STEPHEN NTHIGA MITUGO	09-Jun-21	69,300.00	06-Jul-21
32202	0-3616-3616000401-00001001-0706013610-2210303-36100001-000	Daily Subsistance Allowance	MURITHI MUGO ENOCH	09-Jun-21	78,000.00	06-Jul-21
31767	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	MUIGAI SAMUEL MUIRURI	18-May-21	84,000.00	06-Jul-21
32197	0-3616-3616000401-00001001-0706023610-2210302-36100001-000	Accommodation - Domestic Travel	ALEXANDER MICHENI MURATHA	09-Jun-21	84,000.00	06-Jul-21
32551	0-3619-3619000701-00001001-0706103610-2210102-36100001-000	Water and Sewarage Charges	KATHITA MARIMANTI WATER PROJECT	22-Jun-21	85,555.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32230	0-3623-3623000101-00001001-0706013610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Chanti Ventures Limited	11-Jun-21	88,000.00	06-Jul-21
32658	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	88,100.00	06-Jul-21
32552	0-3619-3619000701-00001001-0706103610-2210102-36100001-000	Water and Sewarage Charges	KATHITA MARIMANTI WATER PROJECT	22-Jun-21	88,930.00	06-Jul-21
32199	0-3616-3616000401-00001001-0702053610-2210302-36100001-000	Accommodation - Domestic Travel	STEPHEN NTHIGA MITUGO	09-Jun-21	92,400.00	06-Jul-21
32042	0-3611-3611000301-00001001-0701043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	02-Jun-21	96,000.00	06-Jul-21
32090	0-3611-3611000301-00001001-0701043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	07-Jun-21	96,000.00	06-Jul-21
32662	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	96,500.00	06-Jul-21
32633	0-3611-0000000000-00001001-0000000000-6760103-36100001-000	Temporary Imprests	WILLIAM GITONGA NJENI	25-Jun-21	100,000.00	06-Jul-21
32739	0-3619-3619000701-00001001-0706103610-2210102-36100001-000	Water and Sewarage Charges	KATHITA MARIMANTI WATER PROJECT	30-Jun-21	100,000.00	06-Jul-21
31766	0-3612-3612000501-00001001-0205013610-2210303-36100001-000	Daily Subsistance Allowance	BETSY MUTHONI NJAGI	18-May-21	100,800.00	06-Jul-21
32195	0-3616-3616000401-00001001-0706013610-2210303-36100001-000	Daily Subsistance Allowance	CHARLES KATHENYA	09-Jun-21	101,250.00	06-Jul-21
30182	0-3611-3611000301-00001001-0702033610-2210702-36100001-000	Remuneration of Instructors and Contract Based Training Services	KENYA SCHOOL OF GOVERNMENT EMBU	02-Feb-21	116,400.00	06-Jul-21
32664	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	124,300.00	06-Jul-21
31993	0-3612-3612000101-00001001-0202013610-2210303-36100001-000	Daily Subsistance Allowance	BETSY MUTHONI NJAGI	27-May-21	129,000.00	06-Jul-21
31643	0-3626-3626000101-00001001-0506023610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	23-Apr-21	134,662.50	06-Jul-21
32238	0-3618-3618000101-00001001-0305013610-2210504-36100001-000	Advertising, Awareness and Publicity Campaigns	THE STANDARD GROUP LIMITED	11-Jun-21	136,800.00	06-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32656	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	156,300.00	06-Jul-21
32677	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	164,900.00	06-Jul-21
32613	0-3616-3616000401-00001001-0706013610-2110101-36100001-000	Basic Salaries - Civil Service	SOUTHERN STAR SACCO SOCIETY LIMITED	23-Jun-21	192,884.00	06-Jul-21
32364	0-3622-0000000000-00001001-0000000000-6760101-36100001-000	Standing Imprests	SILAS KIMATHI MUGAO	16-Jun-21	200,000.00	06-Jul-21
32712	0-3611-3611000301-00001001-0701043610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	Tredds Resorts	25-Jun-21	261,000.00	06-Jul-21
32652	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	396,000.00	06-Jul-21
32654	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	425,000.00	06-Jul-21
32675	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	25-Jun-21	440,200.00	06-Jul-21
28681	0-3626-0000000000-00001001-0000000000-6760103-36100001-000	Temporary Imprests	STEPHEN KAMAU MWANGI	11-Nov-20	500,000.00	06-Jul-21
31361	0-3613-3613000301-00001001-0404013610-2211201-36100001-000	Refined Fuels and Lubricants for Transport	LALJI RAMJI FILLING STATION LTD	13-Apr-21	500,000.00	06-Jul-21
32742	0-3619-3619000701-00001001-0706103610-2210101-36100001-000	Electricity	KENYA POWER AND LIGHTING COMPANY LIMITED	30-Jun-21	724,981.00	06-Jul-21
32741	0-3619-3619000701-00001001-0706103610-2210102-36100001-000	Water and Sewarage Charges	NITHI WATER AND SANITATION CO LIMITED	30-Jun-21	1,100,000.00	06-Jul-21
32110	0-3619-3619000701-00001001-0706103610-2210101-36100001-000	Electricity	KENYA POWER AND LIGHTING COMPANY LIMITED	07-Jun-21	1,187,037.00	06-Jul-21
31815	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	LOCAL AUTHORITY PROVIDENT FUND	20-May-21	1,234,983.20	06-Jul-21
32111	0-3619-3619000701-00001001-0706103610-2210101-36100001-000	Electricity	KENYA POWER AND LIGHTING COMPANY LIMITED	07-Jun-21	2,104,157.00	06-Jul-21
32621	0-3619-3619000601-00001001-0703043610-3111401-36100001-000	Pre-feasibility, Feasibility and Appraisal Studies	Mcsmart Consulting Center	23-Jun-21	2,890,000.00	06-Jul-21
32619	0-3619-3619000701-00001001-0706103610-3111401-36100001-000	Pre-feasibility, Feasibility and Appraisal Studies	FRONTIER LEAD CONSULT LIMITED	23-Jun-21	3,000,000.00	06-Jul-21
29764	0-3612-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	DENPAT (K) LIMITED	15-Jan-21	-51,689.65	07-Jul-21
32119	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withhdding	ACON MEDICAL SUPPLIES LIMITED	07-Jun-21	-51,598.25	07-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32762	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	LAWJO ENTERPRISES	05-Jul-21	-39,172.40	07-Jul-21
32576	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	TABAKA SUPPLIES	22-Jun-21	-38,208.30	07-Jul-21
32578	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	MUGAKAR INVESTMENTS LIMITED	22-Jun-21	-37,931.05	07-Jul-21
30989	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MOINNO ENTERPRISES	16-Mar-21	-36,868.95	07-Jul-21
32082	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	LALJI RAMJI FILLING STATION LTD	04-Jun-21	-34,482.75	07-Jul-21
32748	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	TOTAL KENYA LIMITED	30-Jun-21	-34,482.75	07-Jul-21
32236	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	ACON MEDICAL SUPPLIES LIMITED	11-Jun-21	-24,624.15	07-Jul-21
32204	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	SUPER SYSTEM SECURITY COMPANY LIMITED	10-Jun-21	-22,931.05	07-Jul-21
29375	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Wadalink Ventures Limited	18-Dec-20	-16,230.15	07-Jul-21
32379	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Visual Works Limited	16-Jun-21	-14,482.75	07-Jul-21
31882	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	LALJI RAMJI FILLING STATION LTD	21-May-21	-12,068.95	07-Jul-21
30973	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MIRROR ALPHA LIMITED	11-Mar-21	-10,283.60	07-Jul-21
31227	0-3612-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	BASELINK GROUP LIMITED	25-Mar-21	-9,324.95	07-Jul-21
32684	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	NAMLINK COMPANY LIMITED	25-Jun-21	-8,596.45	07-Jul-21
30941	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	NATION MEDIA GROUP LIMITED	08-Mar-21	-7,800.00	07-Jul-21
31654	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	CHEM GENERAL MERCHANTS	26-Apr-21	-7,017.25	07-Jul-21
30864	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	KATHWANA ENERGIES FILLING	04-Mar-21	-6,034.50	07-Jul-21
30943	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	NATION MEDIA GROUP LIMITED	08-Mar-21	-4,187.90	07-Jul-21
32673	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	ECTA KENYA LIMITED	25-Jun-21	-3,754.80	07-Jul-21
30933	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	BIOCARE HEALTH SYSTEMS LIMITED	08-Mar-21	-2,068.95	07-Jul-21
32722	0-3627-0000000000-00001001-0000000000-7320402-36100001-000	Vat Withholding Tax	VIDAMAX ENTERPRISES	28-Jun-21	-1,372.75	07-Jul-21

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30867	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	04-Mar-21	1,232.75	07-Jul-21
31275	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	29-Mar-21	5,994.85	07-Jul-21
32360	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	16-Jun-21	10,088.00	07-Jul-21
32709	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	12,431.05	07-Jul-21
30320	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	10-Feb-21	12,931.05	07-Jul-21
31316	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	13-Apr-21	13,499.15	07-Jul-21
30928	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	08-Mar-21	21,080.85	07-Jul-21
31197	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	24-Mar-21	21,131.05	07-Jul-21
30146	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	29-Jan-21	22,563.20	07-Jul-21
30789	0-3612-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	03-Mar-21	34,440.00	07-Jul-21
30869	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	04-Mar-21	35,541.40	07-Jul-21
32367	0-3624-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	16-Jun-21	36,708.70	07-Jul-21
30143	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	COMMISSIONER OF INCOME TAX	29-Jan-21	39,259.95	07-Jul-21
32722	0-3627-3627000101-00001001-0106023610-2211103-36100001-000	Sanitary and Cleaning Materials, Supplies and Services	VIDAMAX ENTERPRISES	28-Jun-21	39,810.00	07-Jul-21
32722	0-3627-3627000101-00001001-0106013610-2211103-36100001-000	Sanitary and Cleaning Materials, Supplies and Services	VIDAMAX ENTERPRISES	28-Jun-21	39,810.00	07-Jul-21
31366	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	13-Apr-21	44,270.70	07-Jul-21
30933	0-3613-3613000301-00001001-0404043610-2220201-36100001-000	Maintenance of Plant, Machinery and Equipment (including lifts)	BIOCARE HEALTH SYSTEMS LIMITED	08-Mar-21	120,000.00	07-Jul-21
30144	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	29-Jan-21	130,866.50	07-Jul-21
32368	0-3624-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	16-Jun-21	212,910.45	07-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32673	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	ECTA KENYA LIMITED	25-Jun-21	217,779.00	07-Jul-21
32470	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	PUBLIC SERVICE SUPERANNUATION SCHEME	22-Jun-21	224,368.80	07-Jul-21
30943	0-3611-3611000301-00001001-0702033610-2210504-36100001-000	Advertising, Awareness and Publicity Campaigns	NATION MEDIA GROUP LIMITED	08-Mar-21	242,899.00	07-Jul-21
32379	0-3614-3614000101-00001001-0102013610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	Visual Works Limited	16-Jun-21	280,000.00	07-Jul-21
32379	0-3614-3614000601-00001001-1001013610-2211010-36100001-000	Supplies for Broadcasting and Information Services	Visual Works Limited	16-Jun-21	280,000.00	07-Jul-21
32379	0-3614-3614000601-00001001-1001013610-2211023-36100001-000	Supplies for Production	Visual Works Limited	16-Jun-21	280,000.00	07-Jul-21
30864	0-3613-3613000301-00001001-0404013610-2211204-36100001-000	Other Fuels (wood, charcoal, cooking gas etc?)	KATHWANA ENERGIES FILLING	04-Mar-21	350,000.00	07-Jul-21
31654	0-3613-3613000301-00001001-0404043610-2211005-36100001-000	Chemicals and Industrial Gases	CHEM GENERAL MERCHANTS	26-Apr-21	407,000.00	07-Jul-21
30941	0-3611-3611000301-00001001-0702033610-2210504-36100001-000	Advertising, Awareness and Publicity Campaigns	NATION MEDIA GROUP LIMITED	08-Mar-21	452,400.00	07-Jul-21
32512	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	PAYMASTER GENERAL TREASURY	22-Jun-21	485,006.00	07-Jul-21
32684	0-3619-3619000701-00001001-0706103610-3110302-36100001-000	Refurbishment of Non-Residential Buildings	NAMLINK COMPANY LIMITED	25-Jun-21	498,593.00	07-Jul-21
31227	0-3612-3612000101-00001001-0202013610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	BASELINK GROUP LIMITED	25-Mar-21	540,848.10	07-Jul-21
30973	0-3613-3613000301-00001001-0404013610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	MIRROR ALPHA LIMITED	11-Mar-21	596,450.00	07-Jul-21
31882	0-3613-3613000301-00001001-0404013610-2211201-36100001-000	Refined Fuels and Lubricants for Transport	LALJI RAMJI FILLING STATION LTD	21-May-21	700,000.00	07-Jul-21
29375	0-3613-3613000301-00001001-0401013610-2211015-36100001-000	Foods and Rations	Wadalink Ventures Limited	18-Dec-20	941,350.00	07-Jul-21
32204	0-3613-3613000301-00001001-0404013610-2211305-36100001-000	Contracted Guards and Cleaning Services	SUPER SYSTEM SECURITY COMPANY LIMITED	10-Jun-21	1,330,000.00	07-Jul-21
32236	0-3613-3613000301-00001001-0404043610-2211006-36100001-000	Purchase of Workshop Tools, Spares	ACON MEDICAL SUPPLIES LIMITED	11-Jun-21	1,428,200.00	07-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
		and Small Equipment				
32471	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	PUBLIC SERVICE SUPERANNUATION SCHEME	22-Jun-21	1,682,766.00	07-Jul-21
32082	0-3612-3612000101-00001001-0202013610-2211201-36100001-000	Refined Fuels and Lubricants for Transport	LALJI RAMJI FILLING STATION LTD	04-Jun-21	2,000,000.00	07-Jul-21
32748	0-3619-3619000701-00001001-0706103610-2211201-36100001-000	Refined Fuels and Lubricants for Transport	TOTAL KENYA LIMITED	30-Jun-21	2,000,000.00	07-Jul-21
30971	0-3613-3613000301-00001001-0404043610-2211001-36100001-000	Medical Drugs	MCFINELY HEALTHCARE	11-Mar-21	2,023,500.00	07-Jul-21
30989	0-3613-3613000301-00001001-0404043610-2211002-36100001-000	Dressings and Other Non-Pharmaceutical Medical Items	MOINNO ENTERPRISES	16-Mar-21	2,138,400.00	07-Jul-21
32578	0-3612-3612000101-00001001-0202013610-2211201-36100001-000	Refined Fuels and Lubricants for Transport	MUGAKAR INVESTMENTS LIMITED	22-Jun-21	2,200,000.00	07-Jul-21
32576	0-3613-3613000301-00001001-0404043610-2211008-36100001-000	Laboratory Materials, Supplies and Small Equipment	TABAKA SUPPLIES	22-Jun-21	2,216,080.00	07-Jul-21
32762	0-3613-3613000301-00001001-0401013610-2211015-36100001-000	Foods and Rations	LAWJO ENTERPRISES	05-Jul-21	2,272,000.00	07-Jul-21
32119	0-3613-3613000301-00001001-0404043610-2211008-36100001-000	Laboratory Materials, Supplies and Small Equipment	ACON MEDICAL SUPPLIES LIMITED	07-Jun-21	2,992,700.00	07-Jul-21
29764	0-3612-3612000501-00001001-0205013610-3111002-36100001-000	Purchase of Computers, Printers and other IT Equipment	DENPAT (K) LIMITED	15-Jan-21	2,998,000.00	07-Jul-21
32513	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	PAYMASTER GENERAL TREASURY	22-Jun-21	31,305,634.85	07-Jul-21
32365	0-3624-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	VICOW CONSTRUCTION COMPANY LTD	16-Jun-21	-212,910.45	08-Jul-21
30145	0-3612-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	TALLY INTERNATIONAL CONSULTANCY	29-Jan-21	-130,866.50	08-Jul-21
32365	0-3624-0000000000-00001001-0000000000-7380101-36100001-000	General Withholding Tax	VICOW CONSTRUCTION COMPANY LTD	16-Jun-21	-63,873.15	08-Jul-21
31367	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Questlink Enterprises Limited	13-Apr-21	-44,270.70	08-Jul-21
30145	0-3612-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	TALLY INTERNATIONAL CONSULTANCY	29-Jan-21	-39,259.95	08-Jul-21
32365	0-3624-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	VICOW CONSTRUCTION COMPANY LTD	16-Jun-21	-36,708.70	08-Jul-21
30870	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	NJUMATI ENTERPRISE	04-Mar-21	-35,541.40	08-Jul-21

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30790	0-3612-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Mabs Link Limited	03-Mar-21	-34,440.00	08-Jul-21
30145	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	TALLY INTERNATIONAL CONSULTANCY	29-Jan-21	-22,563.20	08-Jul-21
31198	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	CUT ABOVE ENTERPRISE	24-Mar-21	-21,131.05	08-Jul-21
30929	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	FERA PRINTERS AND STATIONERS	08-Mar-21	-21,080.85	08-Jul-21
31317	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Palista Investment Limited	13-Apr-21	-13,499.15	08-Jul-21
30321	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Andorm Suppliers Limited	10-Feb-21	-12,931.05	08-Jul-21
32275	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	FLEXNET NETWORKS	14-Jun-21	-4,200.00	08-Jul-21
30868	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Dofidah Supplies Limited	04-Mar-21	-1,232.75	08-Jul-21
32529	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA WATER TECHNICIANS ASSOCIATION	22-Jun-21	80	08-Jul-21
32468	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	COTU	22-Jun-21	130	08-Jul-21
32548	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA SOCIETY OF AGRICULTURAL PROFESSIONALS	22-Jun-21	160	08-Jul-21
32517	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA CIVIL SERVANTS WELFARE	22-Jun-21	180	08-Jul-21
32496	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	CREDIT TRADERS LIMITED	22-Jun-21	237.65	08-Jul-21
32482	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	JUBILEE INSURANCE	22-Jun-21	293.9	08-Jul-21
32524	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA SOCIETY OF PHYSIOTHERAPISTS	22-Jun-21	340	08-Jul-21
32532	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	ANIMAL PRODUCTION SOCIETY OF KENYA	22-Jun-21	360	08-Jul-21
32469	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	nacoa	22-Jun-21	480	08-Jul-21
32547	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA SOCIETY OF AGRICULTURAL PROFESSIONALS	22-Jun-21	480	08-Jul-21
32525	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	WATER WELFARE ASSOCIATION	22-Jun-21	510	08-Jul-21
32156	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	08-Jun-21	540.5	08-Jul-21
32158	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	08-Jun-21	540.5	08-Jul-21

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32154	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	08-Jun-21	620.7	08-Jul-21
32521	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA ASSOCIATION OF LIVESTOCK TECHNICIAN	22-Jun-21	640	08-Jul-21
32539	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA NATIONAL SECRETARIES ASSOCIATION	22-Jun-21	700	08-Jul-21
32192	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	09-Jun-21	770	08-Jul-21
32126	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	07-Jun-21	844.85	08-Jul-21
32128	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	07-Jun-21	922.4	08-Jul-21
32459	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	SOCIETY OF RADIOGRAPHERS IN KENYA	22-Jun-21	960	08-Jul-21
32544	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA VET ASSOCIATION OF NYERI	22-Jun-21	980	08-Jul-21
32527	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	MLWASA WELFARE ASSOCIATION	22-Jun-21	1,030.00	08-Jul-21
31258	0-3618-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	26-Mar-21	1,136.20	08-Jul-21
32523	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA OCCUPATIONAL THERAPY ASSOCIATION	22-Jun-21	1,400.00	08-Jul-21
32153	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	08-Jun-21	1,681.05	08-Jul-21
32491	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	UFUNDI SACCO	22-Jun-21	1,760.00	08-Jul-21
32526	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	National Association of Orthopaedi	22-Jun-21	1,920.00	08-Jul-21
32495	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	OLD MUTUAL LIFE ASSURANCE COMPANY LIMITED	22-Jun-21	1,940.00	08-Jul-21
32460	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	ASSOCIATION OF KENYA MEDICAL LAB. SCIENTIFIC OFFICERS	22-Jun-21	2,160.00	08-Jul-21
32237	0-3618-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	11-Jun-21	2,358.60	08-Jul-21
32465	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	UAP PROVINCIAL INSURANCE	22-Jun-21	2,425.00	08-Jul-21
32160	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	08-Jun-21	2,636.20	08-Jul-21
30908	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	04-Mar-21	3,160.00	08-Jul-21
32483	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	LIBERTY LIFE ASSURANCE KENYA LIMITED	22-Jun-21	3,718.95	08-Jul-21

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32464	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA CREDIT TRADERS LTD	22-Jun-21	3,861.55	08-Jul-21
32461	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	METROPOLITAN CANNON LIFE ASSURANCE	22-Jun-21	3,918.80	08-Jul-21
32131	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	07-Jun-21	3,946.55	08-Jul-21
32122	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	07-Jun-21	3,965.85	08-Jul-21
32274	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	14-Jun-21	4,200.00	08-Jul-21
32388	0-3613-3613000301-00001001-0404013610-2210201-36100001-000	Telephone, Telex, Facsimile and Mobile Phone Services	JUDITH MUTHONI MUTIIRIA	17-Jun-21	4,518.00	08-Jul-21
32543	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	PHARMACEUTICAL SOCIETY OF KENYA	22-Jun-21	4,884.00	08-Jul-21
32502	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	AFRICAN CAPITAL LTD	22-Jun-21	5,708.00	08-Jul-21
32493	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	OLLIN SACCO LIMITED	22-Jun-21	5,720.00	08-Jul-21
32190	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	09-Jun-21	7,398.20	08-Jul-21
32362	0-3614-3614000101-00001001-0102013610-2210704-36100001-000	Hire of Training Facilities and Equipment	THE ARCHITECTURAL ASSOCIATION OF KENYA	16-Jun-21	7,500.00	08-Jul-21
32528	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA PROGRESSIVE NURSES ASSOCIATION	22-Jun-21	7,820.00	08-Jul-21
31741	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	13-May-21	8,275.85	08-Jul-21
32535	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	NATIONAL SOCIAL SECURITY FUND	22-Jun-21	8,800.00	08-Jul-21
32622	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	24-Jun-21	9,500.00	08-Jul-21
32707	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	9,793.10	08-Jul-21
32716	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	10,231.05	08-Jul-21
31661	0-3614-3614000201-00001001-0102033610-2210302-36100001-000	Accommodation - Domestic Travel	FAITH KALUNDA KYUNGA	27-Apr-21	10,500.00	08-Jul-21
30779	0-3611-3611000101-00001001-0701033610-2210801-36100001-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	ALEXANDER MICHENI MURATHA	02-Mar-21	11,200.00	08-Jul-21

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32542	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	ICEA LION LIFE ASSURANCE COMPANY LIMITED	22-Jun-21	11,656.50	08-Jul-21
31037	0-3614-3614000101-00001001-0102013610-2210303-36100001-000	Daily Subsistance Allowance	GATIRIA MUTIGA	18-Mar-21	12,000.00	08-Jul-21
32475	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA POST BANK	22-Jun-21	12,360.00	08-Jul-21
32504	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	MAZINGIRA WELFARE AND SPORTS ASSOCIATION	22-Jun-21	12,854.00	08-Jul-21
32522	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA CLINICAL OFFICERS ASSOCIATION	22-Jun-21	13,320.00	08-Jul-21
32518	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	NATIONAL NURSES ASSOCIATION OF KENYA	22-Jun-21	13,440.00	08-Jul-21
28063	0-3611-3611000101-00001001-0706043610-2210303-36100001-000	Daily Subsistance Allowance	NAFTALY KINYUA KIREA	02-Oct-20	15,000.00	08-Jul-21
32363	0-3614-3614000101-00001001-0102013610-2210704-36100001-000	Hire of Training Facilities and Equipment	KENYA INSTITUTE OF PLANNERS	16-Jun-21	15,000.00	08-Jul-21
32308	0-3611-3611000101-00001001-0701033610-2210302-36100001-000	Accommodation - Domestic Travel	IRENE KARIMI KINYUA	15-Jun-21	15,581.00	08-Jul-21
32520	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	ASSOCIATION OF PUBLIC HEALTH OFFICERS KENYA	22-Jun-21	15,840.00	08-Jul-21
32540	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	NEWFORTIS SAVINGS AND CREDIT COOPERATIVE SOCIETY LIMITED	22-Jun-21	16,220.00	08-Jul-21
32536	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	NATIONAL SOCIAL SECURITY FUND	22-Jun-21	16,400.00	08-Jul-21
32565	0-3614-3614000601-00001001-1001013610-2210303-36100001-000	Daily Subsistance Allowance	JASPER A MUTEGI NKANYA	22-Jun-21	16,800.00	08-Jul-21
32490	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	JAMII SACCO	22-Jun-21	17,850.00	08-Jul-21
31984	0-3612-3612000101-00001001-0202013610-2210309-36100001-000	Field Allowance	ROSE MWENDE NDURU	27-May-21	18,000.00	08-Jul-21
32648	0-3612-3612000501-00001001-0205013610-2210202-36100001-000	Internet Connections	MUIGAI SAMUEL MUIRURI	25-Jun-21	18,000.00	08-Jul-21
32492	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	MWALIMU NATIONAL SACCO	22-Jun-21	18,205.00	08-Jul-21
32533	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	NATIONAL SOCIAL SECURITY FUND	22-Jun-21	19,200.00	08-Jul-21
32758	0-3625-0000000000-00001001-0000000000-7380002-36100001-000	VAT Withholding Tax	COMMISSIONER OF VAT	05-Jul-21	19,365.50	08-Jul-21
32462	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	EMU-INYA ENTERPRISES LIMITED	22-Jun-21	21,415.00	08-Jul-21
31427	0-3611-3611000301-00001001-0701043610-2210302-36100001-000	Accommodation - Domestic Travel	NAFTALY KINYUA KIREA	16-Apr-21	22,400.00	08-Jul-21

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30991	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	16-Mar-21	23,160.70	08-Jul-21
32682	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	24,689.65	08-Jul-21
30408	0-3625-0000000000-00001001-0000000000-7380002-36100001-000	VAT Withholding Tax	COMMISSIONER OF VAT	11-Feb-21	24,913.80	08-Jul-21
28928	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	WILLIAM M'BIRICHI MICHENI	23-Nov-20	25,520.00	08-Jul-21
32546	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	SELECT MANAGEMENT SERVICES LIMITED	22-Jun-21	26,531.00	08-Jul-21
32388	0-3613-3613000301-00001001-0404013610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	JUDITH MUTHONI MUTIIRIA	17-Jun-21	26,932.00	08-Jul-21
31662	0-3614-3614000201-00001001-0102033610-2210302-36100001-000	Accommodation - Domestic Travel	FAITH KALUNDA KYUNGA	27-Apr-21	28,200.00	08-Jul-21
29581	0-3611-3611000101-00001001-0701033610-2210303-36100001-000	Daily Subsistance Allowance	LILIAN GATWIRI KIRUJA	22-Dec-20	30,000.00	08-Jul-21
29582	0-3611-3611000101-00001001-0701033610-2210303-36100001-000	Daily Subsistance Allowance	LILIAN GATWIRI KIRUJA	22-Dec-20	30,000.00	08-Jul-21
32649	0-3612-3612000501-00001001-0205013610-2211102-36100001-000	Supplies and Accessories for Computers and Printers	MUIGAI SAMUEL MUIRURI	25-Jun-21	30,000.00	08-Jul-21
32650	0-3612-3612000501-00001001-0205013610-2211102-36100001-000	Supplies and Accessories for Computers and Printers	MUIGAI SAMUEL MUIRURI	25-Jun-21	30,000.00	08-Jul-21
32667	0-3616-3616000401-00001001-0706103610-2210302-36100001-000	Accommodation - Domestic Travel	ABRAHAM MARUTA KIREMA	25-Jun-21	33,600.00	08-Jul-21
32669	0-3616-3616000401-00001001-0706103610-2210302-36100001-000	Accommodation - Domestic Travel	ABRAHAM MARUTA KIREMA	25-Jun-21	33,600.00	08-Jul-21
32670	0-3616-3616000401-00001001-0706103610-2210302-36100001-000	Accommodation - Domestic Travel	ABRAHAM MARUTA KIREMA	25-Jun-21	33,600.00	08-Jul-21
31637	0-3615-3615000601-00001001-0101013610-2210302-36100001-000	Accommodation - Domestic Travel	MICHENI KIBATI SAMSON	23-Apr-21	33,600.00	08-Jul-21
32550	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	Kenya Union Of Clinical Officers	22-Jun-21	34,560.00	08-Jul-21
32494	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	CIC INSURANCE GROUP LIMITED	22-Jun-21	37,188.80	08-Jul-21
32575	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	22-Jun-21	38,208.30	08-Jul-21
32530	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA COUNTY GOVERNMENT WORKERS UNION	22-Jun-21	41,760.00	08-Jul-21
28671	0-3626-3626000101-00001001-0302033610-2210302-36100001-000	Accommodation - Domestic Travel	MUGO ADVIN MUNENE	10-Nov-20	44,800.00	08-Jul-21

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32479	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	MWITO SACCO SOCIETY LTD	22-Jun-21	47,776.30	08-Jul-21
32374	0-3614-3614000101-00001001-0102013610-2210302-36100001-000	Accommodation - Domestic Travel	FAITH KALUNDA KYUNGA	16-Jun-21	56,500.00	08-Jul-21
32388	0-3613-3613000301-00001001-0404013610-2210502-36100001-000	Publishing & Printing Services	JUDITH MUTHONI MUTIIRIA	17-Jun-21	61,050.00	08-Jul-21
32720	0-3613-3613000301-00001001-0404013610-2210301-36100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	EVELYN KAARI NJUE	25-Jun-21	61,050.00	08-Jul-21
30868	0-3613-3613000301-00001001-0404013610-2211204-36100001-000	Other Fuels (wood, charcoal, cooking gas etc?)	Dofidah Supplies Limited	04-Mar-21	71,500.00	08-Jul-21
28077	0-3612-3612000101-00001001-0202013610-2210303-36100001-000	Daily Subsistance Allowance	BETSY MUTHONI NJAGI	05-Oct-20	84,000.00	08-Jul-21
32545	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	PIONEER ASSURANCE COMPANY LIMITED	22-Jun-21	89,205.05	08-Jul-21
30633	0-3611-3611000101-00001001-0706043610-2210302-36100001-000	Accommodation - Domestic Travel	MR. ELVIS KIPLETING	23-Feb-21	94,500.00	08-Jul-21
31024	0-3613-3613000301-00001001-0401013610-2211015-36100001-000	Foods and Rations	Muthiru Dairy Farmers Co-operative Society Limited	18-Mar-21	113,400.00	08-Jul-21
32489	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	ARDHI SACCO SOCIETY LIMITED	22-Jun-21	122,807.50	08-Jul-21
32488	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	HAZINA SACCO	22-Jun-21	125,489.05	08-Jul-21
32534	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	NATIONAL SOCIAL SECURITY FUND	22-Jun-21	134,800.00	08-Jul-21
32478	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	WINAS SACCO LIMITED	22-Jun-21	135,307.00	08-Jul-21
32541	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA MEDICAL PRACTITIONERS PHARMARCISTS AND DENTISTS UNION	22-Jun-21	135,910.00	08-Jul-21
32501	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	UNION OF KENYA CIVIL SERVANTS	22-Jun-21	141,350.40	08-Jul-21
32571	0-3613-3613000301-00001001-0404013610-2210101-36100001-000	Electricity	KENYA POWER AND LIGHTING COMPANY LIMITED	22-Jun-21	153,753.00	08-Jul-21
32486	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	HARAMBEE SACCO	22-Jun-21	161,766.20	08-Jul-21
32500	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	IZWE LOANS KENYA LTD	22-Jun-21	167,259.50	08-Jul-21
31639	0-3619-3619000701-00001001-0706103610-2210101-36100001-000	Electricity	NITHI WATER AND SANITATION CO LIMITED	23-Apr-21	186,804.00	08-Jul-21
32485	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	SHIRIKA SACCO	22-Jun-21	187,887.05	08-Jul-21

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32531	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA NATIONAL UNION OF NURSES	22-Jun-21	235,889.00	08-Jul-21
32275	0-3611-3611000101-00001001-0706043610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	FLEXNET NETWORKS	14-Jun-21	243,600.00	08-Jul-21
32503	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	LETSHEGO KENYA LIMITED	22-Jun-21	244,505.85	08-Jul-21
32507	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	LOCAL AUTHORITY PENSION TRUST	22-Jun-21	278,748.60	08-Jul-21
32537	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	HELB COLLECTION ACCOUNT	22-Jun-21	282,071.35	08-Jul-21
32538	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	PREMIER KENYA LIMITED.	22-Jun-21	303,380.40	08-Jul-21
32506	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	LOCAL AUTHORITY PENSION TRUST	22-Jun-21	348,435.75	08-Jul-21
32509	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	LOCAL AUTHORITY PROVIDENT FUND	22-Jun-21	365,839.00	08-Jul-21
32484	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	BRITISH AMERICAN INSURANCE CO K LTD	22-Jun-21	388,225.30	08-Jul-21
32510	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	LOCAL AUTHORITY PROVIDENT FUND	22-Jun-21	460,198.75	08-Jul-21
32463	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	MADISON LIFE ASSURANCE KENYA LIMITED	22-Jun-21	505,859.85	08-Jul-21
32467	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	ABSA BANK KENYA PLC	22-Jun-21	532,248.00	08-Jul-21
32480	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	SOLUTION SACCO LTD	22-Jun-21	602,771.95	08-Jul-21
30321	0-3613-3613000301-00001001-0404043610-3111001-36100001-000	Purchase of Office Furniture and Fittings	Andorm Suppliers Limited	10-Feb-21	750,000.00	08-Jul-21
31317	0-3613-3613000301-00001001-0404013610-2211103-36100001-000	Sanitary and Cleaning Materials, Supplies and Services	Palista Investment Limited	13-Apr-21	782,950.00	08-Jul-21
32498	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	PLATINUM CREDIT LIMITED	22-Jun-21	846,287.90	08-Jul-21
32549	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	SANLAM LIFE INSURANCE LIMITED	22-Jun-21	853,936.65	08-Jul-21
30929	0-3613-3613000301-00001001-0404013610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	FERA PRINTERS AND STATIONERS	08-Mar-21	1,222,690.00	08-Jul-21

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31198	0-3613-3613000301-00001001-0404013610-2211103-36100001-000	Sanitary and Cleaning Materials, Supplies and Services	CUT ABOVE ENTERPRISE	24-Mar-21	1,225,600.00	08-Jul-21
30145	1-3612-3612000101-00001001-0202013610-3110599-36100001-000	Other Infrastructure and Civil Works	TALLY INTERNATIONAL CONSULTANCY	29-Jan-21	1,308,665.00	08-Jul-21
32481	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	MUGUNI SACCO SOCIETY LTD	22-Jun-21	1,393,573.10	08-Jul-21
32477	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	UKULIMA SACCO SOCIETY LIMITED	22-Jun-21	1,649,070.80	08-Jul-21
30790	1-3612-3612000101-00001001-0202013610-3110599-36100001-000	Other Infrastructure and Civil Works	Mabs Link Limited	03-Mar-21	1,997,520.00	08-Jul-21
30870	0-3613-3613000301-00001001-0401013610-2211015-36100001-000	Foods and Rations	NJUMATI ENTERPRISE	04-Mar-21	2,061,400.00	08-Jul-21
32365	0-3624-3624000102-00001001-0201013610-2220209-36100001-000	Minor Alterations to Buildings and Civil Works	VICOW CONSTRUCTION COMPANY LTD	16-Jun-21	2,129,104.70	08-Jul-21
31367	0-3613-3613000301-00001001-0404043610-2211028-36100001-000	Purchase of X-Rays Supplies	Questlink Enterprises Limited	13-Apr-21	2,567,700.00	08-Jul-21
32497	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	FAMILY BANK LIMITED	22-Jun-21	2,677,700.05	08-Jul-21
32487	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	AFYA SACCO	22-Jun-21	2,789,761.85	08-Jul-21
32505	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	LOCAL AUTHORITY PENSION TRUST	22-Jun-21	3,188,694.90	08-Jul-21
32508	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	LOCAL AUTHORITY PENSION TRUST	22-Jun-21	4,250,867.50	08-Jul-21
32476	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	FAULU KENYA LIMITED	22-Jun-21	4,496,534.90	08-Jul-21
32474	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	EQUITY BANK-CHUKA	22-Jun-21	9,821,091.35	08-Jul-21
32472	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	TRANS NATION SACCO LIMITED	22-Jun-21	9,920,005.05	08-Jul-21
32473	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	CO-OPERATIVE BANK OF KENYA - CHUKA	22-Jun-21	11,644,179.75	08-Jul-21
32499	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA COMMERCIAL BANK LTD-CHUKA	22-Jun-21	14,530,397.20	08-Jul-21
30409	0-3625-0000000000-00001001-0000000000-7380002-36100001-000	VAT Withholding Tax	LUFARCON LIMITED	11-Feb-21	-24,913.80	09-Jul-21
32683	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	NECHAL ENTERPRISE	25-Jun-21	-24,689.65	09-Jul-21
30992	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	VIDAMAX ENTERPRISES	16-Mar-21	-23,160.70	09-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32759	0-3625-0000000000-00001001-0000000000-7380002-36100001-000	VAT Withholding Tax	Mamel Enterprises	05-Jul-21	-19,365.50	09-Jul-21
32717	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Kerim Enterprises Ltd	25-Jun-21	-10,231.05	09-Jul-21
32708	0-3611-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	NECHAL ENTERPRISE	25-Jun-21	-9,793.10	09-Jul-21
32623	0-3614-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Amerian Global Limited	24-Jun-21	-9,500.00	09-Jul-21
31742	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	TIMS NKUBU AUTO CARE GARAGE	13-May-21	-8,275.85	09-Jul-21
32315	0-3625-0000000000-00001001-0000000000-7380002-36100001-000	VAT Withholding Tax	KINSMO INVESTMENT	15-Jun-21	-7,844.85	09-Jul-21
32191	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	VILLA MOTORS LIMITED	09-Jun-21	-7,398.20	09-Jul-21
32123	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	07-Jun-21	-3,965.85	09-Jul-21
32130	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	07-Jun-21	-3,946.55	09-Jul-21
30907	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	NATION MEDIA GROUP LIMITED	04-Mar-21	-3,160.00	09-Jul-21
32161	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	08-Jun-21	-2,636.20	09-Jul-21
32238	0-3618-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	THE STANDARD GROUP LIMITED	11-Jun-21	-2,358.60	09-Jul-21
32152	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	TIMS NKUBU AUTO CARE GARAGE	08-Jun-21	-1,681.05	09-Jul-21
31259	0-3618-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MARIMANTI HOMELODGE RESORT	26-Mar-21	-1,136.20	09-Jul-21
32129	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	07-Jun-21	-922.4	09-Jul-21
32127	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MAKINYA AUTO GARAGE AND SPARES	07-Jun-21	-844.85	09-Jul-21
32193	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	VILLA MOTORS LIMITED	09-Jun-21	-770	09-Jul-21
32155	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	TIMS NKUBU AUTO CARE GARAGE	08-Jun-21	-620.7	09-Jul-21
32157	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	VILLA MOTORS LIMITED	08-Jun-21	-540.5	09-Jul-21
32159	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	VILLA MOTORS LIMITED	08-Jun-21	-540.5	09-Jul-21
32519	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	ASSOCIATION OF MEDICAL RECORDS OFFICERS	22-Jun-21	520	09-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32157	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	VILLA MOTORS LIMITED	08-Jun-21	31,350.00	09-Jul-21
32159	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	VILLA MOTORS LIMITED	08-Jun-21	31,350.00	09-Jul-21
29689	0-3619-3619000701-00001001-0706103610-2210302-36100001-000	Accommodation - Domestic Travel	SIMON KUURA KOBIA	12-Jan-21	33,000.00	09-Jul-21
32155	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	TIMS NKUBU AUTO CARE GARAGE	08-Jun-21	36,000.00	09-Jul-21
32193	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	VILLA MOTORS LIMITED	09-Jun-21	44,660.00	09-Jul-21
32127	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	07-Jun-21	49,000.00	09-Jul-21
32129	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	07-Jun-21	53,500.00	09-Jul-21
31259	0-3618-3618000101-00001001-0305043610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	MARIMANTI HOMELODGE RESORT	26-Mar-21	65,900.00	09-Jul-21
32105	0-3613-3613000301-00001001-0404013610-2210101-36100001-000	Electricity	KENYA POWER AND LIGHTING COMPANY LIMITED	07-Jun-21	67,702.00	09-Jul-21
32152	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	TIMS NKUBU AUTO CARE GARAGE	08-Jun-21	97,500.00	09-Jul-21
32161	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	08-Jun-21	152,900.00	09-Jul-21
30907	0-3619-3619000701-00001001-0706103610-2210504-36100001-000	Advertising, Awareness and Publicity Campaigns	NATION MEDIA GROUP LIMITED	04-Mar-21	183,280.00	09-Jul-21
32130	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	07-Jun-21	228,900.00	09-Jul-21
32123	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	MAKINYA AUTO GARAGE AND SPARES	07-Jun-21	230,020.00	09-Jul-21
30992	0-3614-3614000101-00001001-0102013610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	VIDAMAX ENTERPRISES	16-Mar-21	250,000.00	09-Jul-21
32623	0-3614-3614000101-00001001-0102013610-2210502-36100001-000	Publishing & Printing Services	Amerian Global Limited	24-Jun-21	260,000.00	09-Jul-21
32623	0-3614-3614000201-00001001-0102033610-2210502-36100001-000	Publishing & Printing Services	Amerian Global Limited	24-Jun-21	291,000.00	09-Jul-21
32191	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	VILLA MOTORS LIMITED	09-Jun-21	429,096.00	09-Jul-21
32315	0-3625-3625000101-00001001-0402073610-2210801-36100001-000	Catering Services (receptions), Accommodation,	KINSMO INVESTMENT	15-Jun-21	455,000.00	09-Jul-21

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		Gifts, Food and Drinks				
31742	0-3619-3619000701-00001001-0706103610-2220101-36100001-000	Maintenance Expenses - Motor Vehicles	TIMS NKUBU AUTO CARE GARAGE	13-May-21	480,000.00	09-Jul-21
32708	0-3611-3611000101-00001001-0706043610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	NECHAL ENTERPRISE	25-Jun-21	568,000.00	09-Jul-21
32717	0-3613-3613000301-00001001-0404043610-2211008-36100001-000	Laboratory Materials, Supplies and Small Equipment	Kerim Enterprises Ltd	25-Jun-21	593,400.00	09-Jul-21
30992	0-3614-3614000201-00001001-0710013610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	VIDAMAX ENTERPRISES	16-Mar-21	1,093,321.00	09-Jul-21
32759	0-3625-3625000101-00001001-0402033610-2211008-36100001-000	Laboratory Materials, Supplies and Small Equipment	Mamel Enterprises	05-Jul-21	1,123,200.00	09-Jul-21
32683	0-3619-3619000701-00001001-0706103610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	NECHAL ENTERPRISE	25-Jun-21	1,432,000.00	09-Jul-21
30409	0-3625-3625000101-00001001-0402033610-2211008-36100001-000	Laboratory Materials, Supplies and Small Equipment	LUFARCON LIMITED	11-Feb-21	1,445,000.00	09-Jul-21
31272	0-3625-3625000101-00001001-0402013610-2211008-36100001-000	Laboratory Materials, Supplies and Small Equipment	DYLENE ENTERPRISES	29-Mar-21	2,285,120.00	09-Jul-21
32713	0-3613-3613000301-00001001-0401013610-3111101-36100001-000	Purchase of Medical and Dental Equipment	EAST END CHEMISTS LTD.	25-Jun-21	2,639,565.00	09-Jul-21
32083	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	04-Jun-21	8,600.00	12-Jul-21
32084	0-3612-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	Steg Engineering Limited	04-Jun-21	-8,600.00	13-Jul-21
32617	0-3618-3618000601-00001001-0712013610-2210303-36100001-000	Daily Subsistance Allowance	LAWRENCE KABURU NGAI	23-Jun-21	41,750.00	13-Jul-21
32084	0-3612-3612000501-00001001-0205013610-2220210-36100001-000	Maintenance of Computers, Software, and Networks	Steg Engineering Limited	04-Jun-21	498,800.00	13-Jul-21
32617	0-3618-3618000601-00001001-0712013610-2210302-36100001-000	Accommodation - Domestic Travel	LAWRENCE KABURU NGAI	23-Jun-21	509,250.00	13-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32777	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	12-Jul-21	3,312.25	14-Jul-21
30930	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	08-Mar-21	5,517.25	14-Jul-21
32764	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	12-Jul-21	20,106.90	14-Jul-21
30873	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	04-Mar-21	21,705.15	14-Jul-21
30168	0-3625-0000000000-00001001-0000000000-7380002-36100001-000	VAT Withholding Tax	COMMISSIONER OF VAT	01-Feb-21	36,206.95	14-Jul-21
32768	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	12-Jul-21	43,093.95	14-Jul-21
29775	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	18-Jan-21	155,172.40	14-Jul-21
30969	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	11-Mar-21	155,172.40	14-Jul-21
31632	0-3615-0000000000-00001001-0000000000-6760103-36100001-000	Temporary Imprests	DAVID MUTUKU MULULU	23-Apr-21	-439,600.00	15-Jul-21
29776	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	ASSOCIATED MOTORS LIMITED	18-Jan-21	-155,172.40	15-Jul-21
30970	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	ASSOCIATED MOTORS LIMITED	11-Mar-21	-155,172.40	15-Jul-21
32769	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	ACON MEDICAL SUPPLIES LIMITED	12-Jul-21	-43,093.95	15-Jul-21
30169	0-3625-0000000000-00001001-0000000000-7380002-36100001-000	VAT Withholding Tax	Kibo Africa Ltd	01-Feb-21	-36,206.95	15-Jul-21
32765	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MPOFU TRADERS	12-Jul-21	-20,106.90	15-Jul-21
32778	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	SAFARICOM LIMITED	12-Jul-21	-3,312.25	15-Jul-21
31257	0-3618-0000000000-00001001-0000000000-6760103-36100001-000	Temporary Imprests	Shandrack Mwanjauga Kinoti	26-Mar-21	54,000.00	15-Jul-21
32763	0-3623-3623000101-00001001-0706013610-2210802-36100001-000	Boards, Committees, Conferences and Seminars	JUSTUS MUTEMBEI NABEA	08-Jul-21	54,000.00	15-Jul-21
32774	0-3613-3613000301-00001001-0404013610-2210101-36100001-000	Electricity	KENYA POWER AND LIGHTING COMPANY LIMITED	12-Jul-21	67,702.00	15-Jul-21
32775	0-3613-3613000301-00001001-0404013610-2210101-36100001-000	Electricity	KENYA POWER AND LIGHTING COMPANY LIMITED	12-Jul-21	95,429.00	15-Jul-21
32778	0-3613-3613000301-00001001-0404013610-2210202-36100001-000	Internet Connections	SAFARICOM LIMITED	12-Jul-21	192,111.00	15-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
32776	0-3613-3613000301-00001001-0404013610-2210101-36100001-000	Electricity	KENYA POWER AND LIGHTING COMPANY LIMITED	12-Jul-21	234,936.00	15-Jul-21
31632	0-3615-3615000101-00001001-0105013610-2210303-36100001-000	Daily Subsistance Allowance	DAVID MUTUKU MULULU	23-Apr-21	439,950.00	15-Jul-21
32765	0-3613-0000000000-00001001-0000000000-7390101-00000000-000	Inventory AP Accrual	MPOFU TRADERS	12-Jul-21	1,166,200.00	15-Jul-21
30169	0-3625-3625000101-00001001-0402033610-3110704-36100001-000	Purchase of Bicycles and Motorcycles	Kibo Africa Ltd	01-Feb-21	2,100,004.00	15-Jul-21
32769	0-3613-3613000301-00001001-0404043610-2211008-36100001-000	Laboratory Materials, Supplies and Small Equipment	ACON MEDICAL SUPPLIES LIMITED	12-Jul-21	2,499,450.00	15-Jul-21
29776	0-3619-3619000701-00001001-0706103610-3110701-36100001-000	Purchase of Motor Vehicles	ASSOCIATED MOTORS LIMITED	18-Jan-21	9,000,000.00	15-Jul-21
30970	0-3619-3619000701-00001001-0706103610-3110701-36100001-000	Purchase of Motor Vehicles	ASSOCIATED MOTORS LIMITED	11-Mar-21	9,000,000.00	15-Jul-21
30131	0-3617-3617000101-00001001-0504013610-2649999-36100001-000	Scholarships and Other Educ. -	THARAKA NITHI COUNTY BURSARY FUND	29-Jan-21	10,000,000.00	15-Jul-21
30413	0-3625-0000000000-00001001-0000000000-7380002-36100001-000	VAT Withholding Tax	Andorm Suppliers Limited	11-Feb-21	-12,206.90	19-Jul-21
32770	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	EAST END CHEMISTS LTD.	12-Jul-21	-12,155.15	19-Jul-21
30964	0-3616-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	KAROCHO ENTERPRISES	10-Mar-21	-9,913.80	19-Jul-21
32779	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	Wega Dairy Farmers Co operative Society Limited	12-Jul-21	-4,582.25	19-Jul-21
30628	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	MIRROR ALPHA LIMITED	23-Feb-21	-4,253.45	19-Jul-21
30663	0-3625-0000000000-00001001-0000000000-7380002-36100001-000	VAT Withholding Tax	CELBACOM LIMITED	25-Feb-21	-3,373.65	19-Jul-21
29895	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	KENYA COUNTY GOVERNMENT WORKERS UNION	21-Jan-21	43,680.00	19-Jul-21
29731	0-3613-3613000301-00001001-0404033610-2110101-36100001-000	Basic Salaries - Civil Service	KENYA COMMERCIAL BANK LTD-CHUKA	14-Jan-21	70,000.00	19-Jul-21
32287	0-3616-3616000401-00001001-0706013610-2710102-36100001-000	Gratuity - Civil Servants	KENYA COMMERCIAL BANK LTD-CHUKA	14-Jun-21	101,628.85	19-Jul-21
31059	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	NATIONAL SOCIAL SECURITY FUND	24-Mar-21	129,200.00	19-Jul-21
30748	0-3619-0000000000-00001001-0000000000-7320116-36100001-000	Mortgages / Bank Loans	NATIONAL SOCIAL SECURITY FUND	25-Feb-21	131,200.00	19-Jul-21
30663	0-3625-3625000101-00001001-0402083610-2210502-36100001-000	Publishing & Printing Services	CELBACOM LIMITED	25-Feb-21	195,672.00	19-Jul-21

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount	Date Paid
30628	0-3613-3613000301-00001001-0404013610-2211103-36100001-000	Sanitary and Cleaning Materials, Supplies and Services	MIRROR ALPHA LIMITED	23-Feb-21	246,700.00	19-Jul-21
32779	0-3613-3613000301-00001001-0401013610-2211015-36100001-000	Foods and Rations	Wega Dairy Farmers Co operative Society Limited	12-Jul-21	265,770.00	19-Jul-21
30964	0-3616-3616000401-00001001-0706023610-2211101-36100001-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	KAROCHO ENTERPRISES	10-Mar-21	575,000.00	19-Jul-21
32770	0-3613-3613000301-00001001-0404043610-2211008-36100001-000	Laboratory Materials, Supplies and Small Equipment	EAST END CHEMISTS LTD.	12-Jul-21	705,000.00	19-Jul-21
30413	0-3625-3625000101-00001001-0402033610-3111001-36100001-000	Purchase of Office Furniture and Fittings	Andorm Suppliers Limited	11-Feb-21	708,000.00	19-Jul-21
30662	0-3625-0000000000-00001001-0000000000-7380002-36100001-000	VAT Withholding Tax	COMMISSIONER OF VAT	25-Feb-21	3,373.65	19-Jul-21
30627	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	23-Feb-21	4,253.45	19-Jul-21
31438	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	16-Apr-21	4,582.25	19-Jul-21
30963	0-3616-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	10-Mar-21	9,913.80	19-Jul-21
30414	0-3625-0000000000-00001001-0000000000-7380002-36100001-000	VAT Withholding Tax	COMMISSIONER OF VAT	11-Feb-21	12,206.90	19-Jul-21
32771	0-3613-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	12-Jul-21	12,155.15	19-Jul-21
32687	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	VIVO ENERGY KENYA LIMITED	25-Jun-21	-51,724.15	21-Jul-21
32687	0-3619-3619000701-00001001-0706103610-2211201-36100001-000	Refined Fuels and Lubricants for Transport	VIVO ENERGY KENYA LIMITED	25-Jun-21	3,000,000.00	21-Jul-21
32686	0-3619-0000000000-00001001-0000000000-7380102-36100001-000	VAT Withholding	COMMISSIONER OF VAT	25-Jun-21	51,724.15	22-Jul-21
	Total				**265,316,819.40**	

2. RECEIPTS IN BANK STATEEMNT NOT IN CASH BOOK

Customer Name	Date	Amount Ksh.
None		0.00
TOTAL		**0.00**

3. PAYMENTS IN BANK STATEEMNT AND NOT RECORDED IN CASH BOOK

Customer Name	Date	Amount Ksh.
TOTAL		28,500.00

4. RECEIPTS IN CASH BOOK NOT YETRECORDED IN BANK STATEMENT

Customer Name	Date	Amount Ksh.	Date paid
Funds Requisition	30-Jun-21	27,574,810.00	06-Jul-21
Funds Requisition	30-Jun-21	110,934,900.00	06-Jul-21
Funds Requisition	30-Jun-21	28,469,500.00	13-Jul-21
Funds Requisition	30-Jun-21	10,000,000.00	13-Jul-21
TOTAL		176,979,210.00	

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

Compiled by..... Peter M. Gakunu ..... =SENIOR ACCOUNTANT ..... 26th July 2021
Name Designation Signature Date

Approved by..... Nduati E.K ..... =DIRECTOR ACCOUNTS ..... 26th July 2021
Name Designation Signature Date

Account Name: Tharaka Nithi County Roads Fuel Levy Account F.O 30
No.1000251988
BANK NAME: Central Bank of Kenya

THARAKA NITHI COUNTY GOVERNMENT

BANK RECONCILIATION

As at: 30th June 2021 **Station; County Treasury**

	KSh.
Balance as Per Cash Book as at 30th June 2021	10,318,392.95
Add:	
3. Unpresented Transactions	-
4. Receipts in Bank statement not yet recorded in Cash Book	-
Total	-
Less:	
1. Payment in Bank Statement Not yet recorded in Cash Book	-
2. Receipt in Cash book not yet recorded in bank statement	-
Total	-
Balance as per Bank Statement as at 30th June 2021	**10,318,392.95**

ADD:

1. **TRANSACTIONS IN CASH BOOK NOT RECORDED IN BANK STATEMENT**

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
	Total				**7,001,528.00**	

2. RECEIPTS IN BANK STATEMENT NOT RECORDED IN CASH BOOK

Customer Name	Date	Amount Ksh.
None		0.00
TOTAL		0.00

LESS:

3. PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK

Customer Name	Date	Amount Ksh.
None		0.00
TOTAL		0.00

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

Customer Name	Date	Amount Ksh.
		0.00
TOTAL		0.00

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

Compiled by ..... Peter M. Gakunu ..... =SENIOR ACCOUNTANT ..... 26th July 2021
Name Designation Signature Date

Approved by ..... Nduati E.K ..... =DIRECTOR ACCOUNTS ..... 26th July 2021
Name Designation Signature Date

Account Name: Tharaka Nithi Health Special Purpose Account F.O 30
No.1000287691
BANK NAME: Central Bank of Kenya

THARAKA NITHI COUNTY GOVERNMENT

BANK RECONCILIATION

As at: 30th June 2021 Station; County Treasury

	Ksh
Balance as Per Cash Book as at 30th June 2021	53,804,584.85
Add:	
3. Unpresented Transactions	-
4. Receipts in Bank statement not yet recorded in Cash Book	-
Total	-
Less:	
1. Payment in Bank Statement Not yet recorded in Cash Book	-
2. Receipt in Cash book not yet recorded in bank statement	50,153,296.75
Total	**50,153,296.75**
Balance as per Bank Statement as at 30th June 2021	**3,651,288.10**

ADD:

1. **PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT**

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
	Total					

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

Customer Name		Date	Amount Ksh.
None			0.00
TOTAL			**0.00**

LESS:

3. PAYMENTS IN BANK STATEMENT BUT NOT YET RECORDED IN CASH BOOK

Customer Name	Date	Amount Ksh.
None		0.00
TOTAL		**0.00**

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

Customer Name	Date	Amount Ksh.
Funds Requisition	30-Jun-21	50,153,296.75
TOTAL		**50,153,296.75**

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

Compiled by.....Peter M. Gakunu.....=SENIOR ACCOUNTANT.....26th July 2021
Name Designation Signature Date

Approved by.....Nduati E.K.....=DIRECTOR ACCOUNTS.....26th July 2021
Name Designation Signature Date

Account Name: Tharaka Nithi Polytechnic Grant Account F.O 30
No.1000368675
BANK NAME: Central Bank of Kenya

COUNTY GOVERNMENT OF THARAKA NITHI

BANK RECONCILIATION

As at: 30th June 2021 **Station; County Treasury**

	Ksh
Balance as Per Cash Book as at 30th June 2021	45,615,032.95
Add:	
3. Unpresented Transactions	2,488,717.85
4. Receipts in Bank statement not yet recorded in Cash Book	-
Total	2,488,717.85
Less:	
1. Payment in Bank Statement Not yet recorded in Cash Book	-
2. Receipt in Cash book not yet recorded in bank statement	-
Total	-
Balance as per Bank Statement as at 30th June 2021	**48,103,750.80**

Add:

1. TRANSACTIONS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Voucher	Account Details	Sub item Description	Payee	Payment Date	Amount Ksh	Date Paid
95000177	0-3617-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	20-Apr-21	49,992.60	05-Jul-21
95000178	0-3617-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	20-Apr-21	289,957.00	05-Jul-21
95000199	0-3617-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	30-Jun-21	9,326.70	05-Jul-21
95000200	0-3617-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	30-Jun-21	54,095.00	05-Jul-21

95000202	0-3617-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	THARAKA NITHI COUNTY DEPOSIT ACCOUNT	30-Jun-21	167,427.50	05-Jul-21
95000204	0-3617-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	COMMISSIONER OF VAT	30-Jun-21	28,866.80	05-Jul-21
95000201	1-3617-3617000101-00001001-0504023610-3110504-36100001-000	Other Infrastructure and Civil Works	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	30-Jun-21	540,950.00	06-Jul-21
95000201	0-3617-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	30-Jun-21	-54,095.00	06-Jul-21
95000201	0-3617-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	30-Jun-21	-9,326.70	06-Jul-21
95000201	0-3617-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	SUMMER CONTRACTORS AND GENERAL SUPPLIES LTD	30-Jun-21	-16,228.50	06-Jul-21
95000205	1-3617-3617000101-00001001-0504023610-3110504-36100001-000	Other Infrastructure and Civil Works	REZWORLD SERVICES	30-Jun-21	1,674,275.00	06-Jul-21
95000205	0-3617-0000000000-00001001-0000000000-7380101-00000000-000	General Withholding Tax	REZWORLD SERVICES	30-Jun-21	-50,228.25	06-Jul-21
95000205	0-3617-0000000000-00001001-0000000000-7320201-36100001-000	Contractors Retention Money	REZWORLD SERVICES	30-Jun-21	-167,427.50	06-Jul-21
95000205	0-3617-0000000000-00001001-0000000000-7380102-00000000-000	VAT Withholding	REZWORLD SERVICES	30-Jun-21	-28,866.80	06-Jul-21
	Total				**2,488,717.85**	

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

Customer Name	Date	Amount Ksh.
None		0.00
TOTAL		**0.00**

LESS:

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

Customer Name	Date	Amount Ksh.
None		0.00
TOTAL		**0.00**

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

Customer Name	Date	Amount Ksh.
		0.00
TOTAL		0.00

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

Compiled by..... Peter M. Gakunu ..... =SENIOR ACCOUNTANT ..... 26th July 2021
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