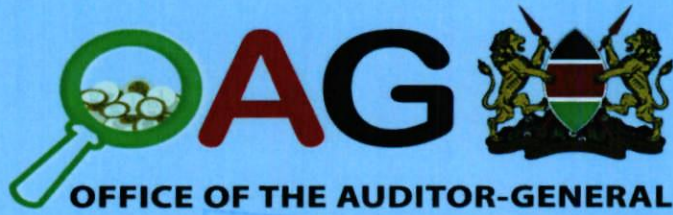


REPUBLIC OF KENYA

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*Enhancing Accountability*

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**REPORT**

PARLIAMENT  
OF KENYA  
LIBRARY

OF

**THE AUDITOR-GENERAL**

ON

**COUNTY EXECUTIVE OF  
THARAKA NITHI**

**FOR THE YEAR ENDED  
30 JUNE, 2020**

# REPUBLIC OF KENYA



## THARAKA NITHI COUNTY EXECUTIVE

### REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020

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



**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

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**TABLE OF CONTENTS**

1.	KEY ENTITY INFORMATION AND MANAGEMENT .....	i
2.	FORWARD BY THE CEC .....	v
1.	FORWARD BY THE CEC MEMBER FINANCE AND ECONOMIC PLANNING .....	v
3.	STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES .....	xviii
4.	CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY .....	xxvi
	REPORTING .....	xxvi
5.	STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES .....	xxvii
6.	REPORT OF THE INDEPENDENT AUDITORS .....	xxviii
7.1	STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2020 .....	1
7.2	STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2020 .....	2
7.3	STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2020 .....	3
7.4	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2020 .....	4
7.5	SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30 JUNE 2020 .....	5
7.6	SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2020 .....	6
7.7	BUDGET EXECUTION BY PROGRAMME AND SUB-PROGRAMMES .....	9
7.8	SIGNIFICANT ACCOUNTING POLICIES .....	12
7.9	NOTES TO THE FINANCIAL STATEMENTS .....	18

**THARAKA NITHI COUNTY EXECUTIVE****Reports and Financial Statements****For the Financial Year Ended June 30, 2020****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, Igambangomb'e, Maara, Muthambi, Tharaka South and Tharaka North. The County covers approximately 2,609 Km<sup>2</sup> 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**

**THARAKA NITHI COUNTY EXECUTIVE  
Reports and Financial Statements  
For the Financial Year Ended June 30, 2020**

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.

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

- The County Executive Committee,
- The County Assembly
- The County Public Services Board

**Table 1: The County Executive Committee Members**

	Name	Designation	Date of Holding Office
1	H.E Onesimus Muthomi Njuki	County Governor	23 <sup>rd</sup> August 2017
2	H.E Francis Nyamu Kagwima	Deputy Governor	23 <sup>rd</sup> August 2017
3	Mr. William Micheni M'birichi	County Secretary, Head of Administration and Public Service	27 <sup>th</sup> October 2019
4	Dr Gichuiya Nthuranku	CECM Health and Sanitation	05 <sup>th</sup> 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 Mwendu 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	

**b) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 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	C O – Finance and Economic Planning
3	Humphrey Gitonga	Director Finance

**c) Fiduciary Oversight Arrangements**

- County Executive Audit Committee
- County Assembly Budget and Appropriation Committee
- County Assembly Public Accounts and Investment Committee
- Senate Public Accounts and Investment Committee

**Entity Headquarters**

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

**KATHWANA**

**Entity Contacts**

Telephone: **064 – 630071**

Email: [info@tharakanithi.go.ke](mailto:info@tharakanithi.go.ke)

Website: [www.tharakanithicounty.go.ke](http://www.tharakanithicounty.go.ke)

**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**

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

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6. Family Bank  
Chuka Branch  
P.O Box  
**CHUKA**

**Independent Auditors**

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

**Principal Legal Adviser**

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

## **2. FORWARD BY THE CEC**

### **1. 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 30<sup>th</sup> June 2020. 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. In addition, during the year under review the National Government granted the County Covid grants and supplementary funds for paying Health Workers Covid Risk Allowances.

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 which yielded 12% improved performance in the year under review (FY 2019/20) compared with previous year (FY 2018/19).

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 2019/20;

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

*Table: 3 Summary of Revenue Realization*

	<b>Source of Revenue</b>	<b>Original Budget (Ksh)</b>	<b>Budget Supplementary Adjustment FY 2019/20 (Ksh)</b>	<b>Revised Approved Budget FY 2019/20 (Ksh)</b>	<b>Actual Cumulative Receipts (Ksh)</b>	<b>Budget Variance Ksh.</b>	<b>Level of Realization (%)</b>
1	Equitable Share of National Revenue	3,824,520,000	100,080,000	3,924,600,000	3,587,084,400	(337,515,600)	91%
2	Compensation for forgone user fees	8,218,119	-	8,218,119	8,218,119	-	100%
3	Road Maintenance Fuel Levy	112,554,559	(1,152,184)	111,402,375	111,402,375	-	100%
4	World Bank Health Grant (THSUCP)	50,000,000	(9,950,248)	40,049,752	40,140,278	90,526	100%
5	Supplement Construction County HQ	-	1,152,184	1,152,184	-	(1,152,184)	0%
6	DANIDA Health Grant (UHDSP)	15,080,940	(145,940)	14,935,000	14,935,000	-	100%
7	ASDSP Grant	22,000,000	(6,481,191)	15,518,809	15,348,408	(170,401)	99%
8	KCSAP Grant	152,000,000	374,180	152,374,180	129,172,131	(23,202,049)	85%
9	KDSP Grant	38,536,081	(8,536,081)	30,000,000	30,000,000	-	100%
10	KUSP - UDG Grant	70,000,000	(1,950,154)	68,049,846	35,761,940	(32,287,906)	53%
11	KUSP - UIG Grant	-	8,800,000	8,800,000	8,800,000	-	100%
12	Youth Polytechnics Grant	55,638,298	-	55,638,298	55,638,298	-	100%
13	Leasing Medical Equipments	-	131,914,894	131,914,894	-	(131,914,894)	0%

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

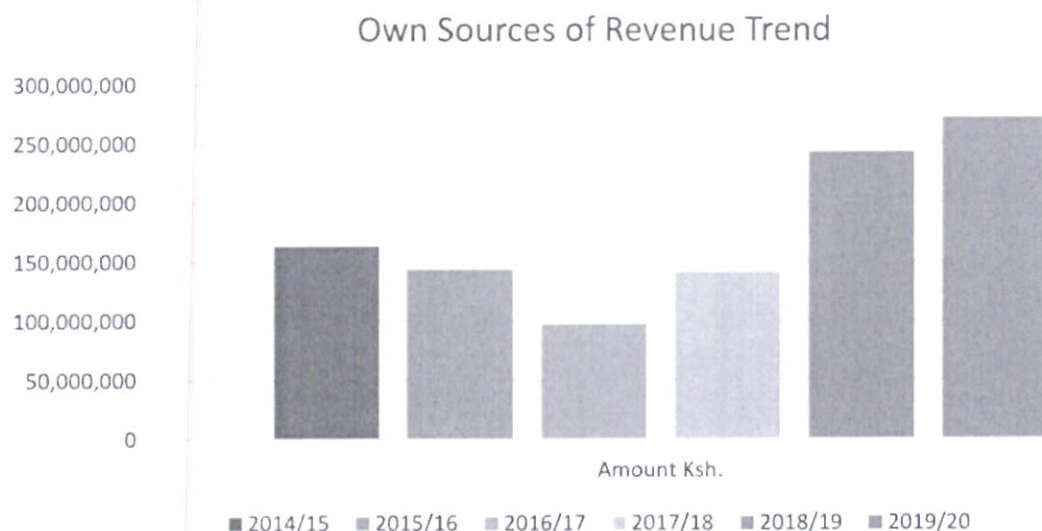
	<b>Source of Revenue</b>	<b>Original Budget (Ksh)</b>	<b>Budget Supplementary Adjustment FY 2019/20 (Ksh)</b>	<b>Revised Approved Budget FY 2019/20 (Ksh)</b>	<b>Actual Cumulative Receipts (Ksh)</b>	<b>Budget Variance Ksh.</b>	<b>Level of Realization (%)</b>
14	Covid 19 Emergency Grant	-	39,677,000	39,677,000	39,677,000	-	100%
15	Health Workers Covid Risk Allowances	-	-	-	40,470,000	40,470,000	100%
16	Own Sources of Revenue	250,000,000	100,000,000	350,000,000	271,605,362	(78,394,638)	78%
17	Unspent Funds Balance B/F	167,607,425	(864,076)	166,743,349	91,651,102	(75,092,247)	55%
18	Other Receipts	-	-	-	85,332	85,332	100%
	<b>Total Amount</b>	<b>4,766,155,422</b>	<b>352,918,384</b>	<b>5,119,073,806</b>	<b>4,479,989,745</b>	<b>(639,084,061)</b>	<b>88%</b>

The County realized cumulative total revenue for the year amounting to Ksh. 4,479,989,745 against projected total revenue of Ksh. 5,119,073,806 representing 88% overall level of revenue realization resulting to revenue deficit of Ksh. 639,084,061

During the year under review, several CARA revenues including Equitable Share of National revenue, KCSAP, KUSP (UDG) and ADSP were not released in full. This greatly affected implementation of the budget hampering intended service delivery. The National Government released funding for paying risk allowances for health workers amounting to Ksh. 40,470,000 but was not included in the county budget since the allocation came on the last week of June but the County had not been notified of the disbursement. This amount will be appropriated during the following financial year to enable settle the allowances in arrears.

The own sources of revenue continued on positive trajectory with total revenue amounting to Ksh. 271,605,362 been realised recording 78% level of performance representing a 10% growth from last year's revenue collection. This has been as result of improved measures put in place to curb revenue losses including automated revenue collection systems and improved enforcement mechanisms.

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**



**(ii) Summary of Funds Utilization**

The summary of funds utilization against the approved budget during the financial year 2019/20 was as follows:

**Table 4: Summary of Funds Absorption**

	Budget Category Executive	Original Budget FY 2019/20 (Ksh)	Budget Supplementary Adjustment FY 2019/20 Ksh	Revised Approved Budget FY 2019/20 (Ksh)	Actual Cumulative Expenditure (Ksh)	Level of Funds Absorption (%)
1	Development	1,458,348,324	202,022,357	1,660,370,681	1,155,991,582	70%
2	Recurrent	2,897,157,098	147,729,969	3,044,887,067	2,733,477,276	90%
3	County Assembly	410,650,000	3,166,058	413,816,058	357,770,800	86%
	<b>Total Budget</b>	<b>4,766,155,422</b>	<b>352,918,384</b>	<b>5,119,073,806</b>	<b>4,247,239,658</b>	<b>83%</b>

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

The County reported overall absorption level at **83%** for the year under review with **70%** and **90%** 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.

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**(ii) Summary of Budget Absorption by Expenditure Items**

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

*Table 5: Summary of Expenditure by Item*

<b>Description</b>	<b>Approved Budget.</b>	<b>Cumulative Expenditure</b>	<b>Level of Budget Utilization %</b>
Compensation of Employees	2,065,343,537	2,015,104,735	98%
Use of Goods and Services	730,722,980	560,753,619	77%
Transfers to Other Government Entities	413,816,058	357,770,800	86%
Other Grants and Transfers	394,893,658	332,357,013	84%
Govt Pension and Retirement Benefits	30,547,292	29,684,503	97%
Finance Costs	-	85,900	100%
Other Payments	15,116,817	15,116,817	100%
Acquisition of Assets	1,468,633,464	936,366,271	64%
<b>Total</b>	<b>5,119,073,806</b>	<b>4,247,239,658</b>	<b>83%</b>

**(iii) Cash flows**

In the FY 2019/2020, the County experienced severe cash flow challenges due to delayed disbursement of CARA revenue with funds disbursement from Equitable Share of Revenue due in June amounting to Ksh. 337 Million not disbursed by National Treasury. The revenue deficit on Own Sources of Revenue amounting to Ksh. 78 Million affected service delivery and delayed payment for goods and services rendered to the County by our suppliers.

**(iv) Accounts 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 unsurrendered imprest reduced by Ksh. 999,300 in the year 2018/19 to Ksh. 1,907,330. The outstanding

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

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imprest relate to officers who left service during the last regime and current one for officer attending training which was stopped midway due to corona pandemic.

**(v) Pending bills**

The County Government pending bills as per previous financial year amounted to Ksh. 493 M additions during the year was Ksh. 27 Million. During the year under review the County settled pending bills amounting to Ksh. 81 Million. The amount of pending bills as at 30<sup>th</sup> June 2019 amounts to Ksh. **439 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

**(vi) 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 equipments at cost of Ksh. **512 Million**. The cumulative non-current assets belonging to the County amount to Ksh. **4.0 Billion**. Fixed Asset Schedule provided. **Annex VI**

**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.

The following are some of the key projects undertaken by the County during the Financial Year 2019/20:

**a. Project Name; Chogoria Market Stalls.**



**Project results:**

Improved business environment for traders

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

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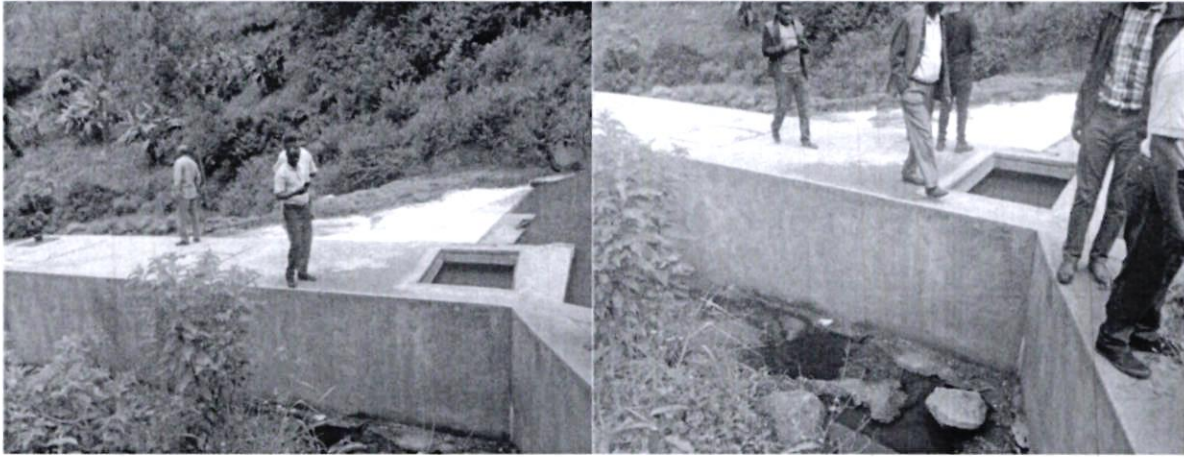
**Project scope (including the area coverage, number of beneficiaries and households)**

Construction of stalls

**Implementation status (including activities and milestones covered and challenges)**

The project is 100% complete, was launched and handed over, occupied by traders and is operational.

**b. Project Name; Rubate irrigation scheme**



**Expected outputs, outcomes and objectives**

Ensure food security by increasing agricultural productivity by increasing land under irrigated agriculture.

**Project scope:** provision of irrigation water to 1500 households in Rubate location

**Implementation status:** construction of the intake complete. Phase two of the project has been advertised.

**c. Project Name; Miraa Miraja primary school ECDE Classroom**



**Expected outputs, outcomes and objectives**

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

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The project is aimed at providing a better learning environment of the ECDE pupils. The total enrolment of pp1 and PP2 is 28 pupils with one county employed teacher handling both groups.

**Project scope:** Construction of one classroom

**Implementation status**

Classroom completed and in use.

d. **Project Name:** Extension of Maternity ward Chuka Hospital



**Expected outputs, outcomes and objectives;**

This will help ease congestion in the maternity ward. The improved equipment's installed in the Maternity ward targets thousands of households to benefit from the project.

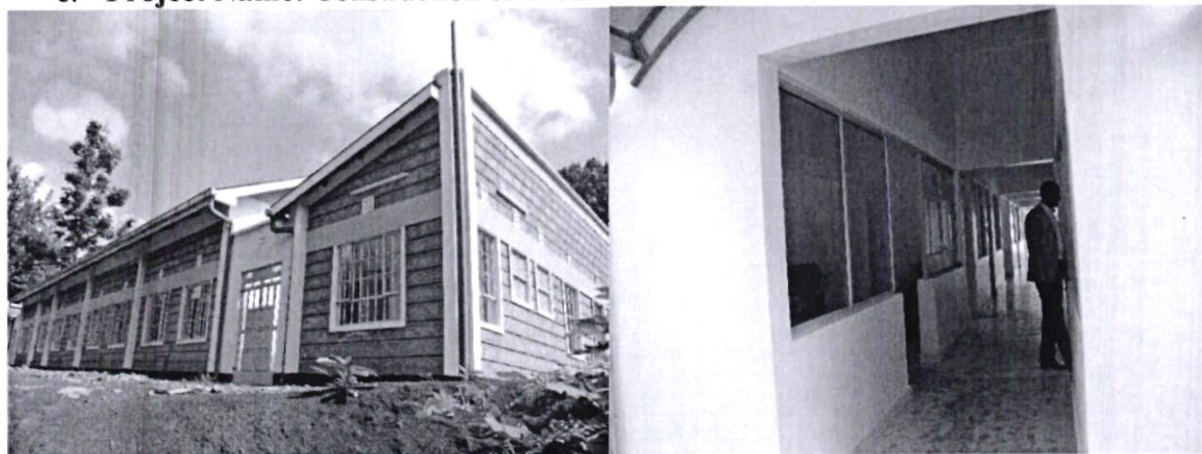
**Project scope;**

Extension and equipping of the maternity ward. This ensures that more patients are served and in good conditions

**Implementation status;**

Building of the maternity complete

e. **Project Name:** Construction of Paediatric Ward



**Expected outputs, outcomes and objectives;**

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

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Construction of Paediatric ward. This is meant to make services to the children effective and efficient as it will save time.

**Project scope;**

The facility is at Chuka hospital. Thousands will benefit from the will benefit from this project due to its high quality standards.

**Implementation status;**

Construction of the building complete and few equipment (donations) on site. Few works such as drainage, transparent roofing not yet done. The facility also needs landscaping.

f. **Project Name:** Milk Dispensing Machine



**Expected outputs, outcomes and objectives.**

Milk dispensing machine meant to create employment and improve livelihood to the residents and be selling point of milk

**Project scope**

Situated at the Chuka Barter market. Its benefits the residents as it offers employment and milk buying point.

**Implementation status**

Project is complete and machines fixed.

g. **Project Name;** Upgrading to Bitumen Standards of Tunyai - Nthaara Road



**Expected outputs, outcomes and objectives:**

**THARAKA NITHI COUNTY EXECUTIVE  
Reports and Financial Statements  
For the Financial Year Ended June 30, 2020**

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Improve rural transport and mobility by making the road all weather.

**Project scope:** Tarmacking the road of Tunyai- Nthaara- Marimanti road.

**Implementation status:**

Road tarmacking successfully completed.

***Value –for-money Achievements***

The Government of Tharaka Nithi followed all the financial regulations and procedures in place when acquiring goods and services. It also adhered to prevailing circulars and publications.

Consequently, all payments made for services rendered and goods acquired can be proved to be above board. The living standard of the people has also gone up. For instance, people are able to access clean water and use better roads. They are also able to access our medical services on timely basis

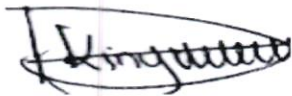
***Implementation Challenges of Strategic Objectives***

The county faces major challenge of inadequate revenue vis a vis the enormous service delivery requirement. Tharaka Nithi County is among the least funded County from CARRA revenue. This has greatly hampered achievement of its development objectives. However, efforts have been made in collection of own sources of revenue that saw the amount increase from Ksh. 242 Million realised during the year 2018/19 to Ksh. 271 Million in FY 2019/20, reporting 12% percent growth.

***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

Thank you very much and God bless Tharaka Nithi County



Sign.....

**Dorothy I. K. Naivasha**

**CECM – FINANCE, ECONOMIC PLANNING AND TRADE  
COUNTY GOVERNMENT OF THARAKA NITHI**

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**2.1 STATEMENT OF CORPORATE GOVERNANCE**

County Government of Tharaka Nithi is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County is made up of a County Assembly and County Executive. The County Assembly (CA) consists of the Members of County Assembly (MCAs) who are elected by the people to represent them in the Assembly. The CA is headed by the Speaker.

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

➤ **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 3<sup>rd</sup> December 2018 Gazette Notice 3626 published on 18<sup>th</sup> April 2019.

**Table 10: 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 3<sup>rd</sup> December 2018

**Table 11: 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

**THARAKA NITHI COUNTY EXECUTIVE  
Reports and Financial Statements  
For the Financial Year Ended June 30, 2020**

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**Communication with all Stakeholders**

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in all county wards where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

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

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**2.2 STATEMENT OF COMPLIANCE**

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

<b>PFM Act</b>	<b>Legal Requirement</b>	<b>Status</b>
<b>166 Financial Reporting</b>	PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter.	The County complied with this requirement and submitted the quarterly reports within the stipulated timelines
<b>107 Fiscal Responsibility Principles</b>	The county government's recurrent expenditure shall not exceed the county government's total revenue;	The County executive complied with total actual recurrent expenditure at Ksh. 2.7 B against total revenue of Ksh. 4.1 B
	Over the medium term a minimum of thirty percent (30%) of the county government's budget shall be allocated to the development expenditure;	The county executive complied with Ksh. 1.2 B spent on development against total actual expenditure of Ksh.3.9 B representing 31% development expenditure ratio
	The county government's expenditure on wages and benefits for its public officers shall not exceed thirty five percentage (35%) of the county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;	The county failed to comply with Ksh.2.0 Billion spent on personnel expenditure against total revenue of Ksh. 4.1 representing 50%
	Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;	The county did not borrow any funds during the year reported
	The county debt shall be maintained at a sustainable level as approved by county assembly	The county debt level stood at Ksh.493 M which is within manageable limit.
	The fiscal risks shall be managed prudently; and a reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future	There were no significant fiscal risks with no matter that may have a material effect on the fiscal and economic outlook

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

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**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

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**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:

<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
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%

**THARAKA NITHI COUNTY EXECUTIVE**

**Reports and Financial Statements**

**For the Financial Year Ended June 30, 2020**

<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
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%

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
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 losses	%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%

**THARAKA NITHI COUNTY EXECUTIVE**

**Reports and Financial Statements**

**For the Financial Year Ended June 30, 2020**

<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
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

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
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

**THARAKA NITHI COUNTY EXECUTIVE**

**Reports and Financial Statements**

**For the Financial Year Ended June 30, 2020**

<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
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

**THARAKA NITHI COUNTY EXECUTIVE  
Reports and Financial Statements  
For the Financial Year Ended June 30, 2020**

<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
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 REPORTING**

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

##### **i. Sustainability strategy and profile**

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

##### **ii. Environmental Performance**

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

##### **iii. Employee Welfare**

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

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

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

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

##### **iv. Market place practices-**

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

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

##### **v. Community Engagements-**

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

## **5. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (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 81 (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.

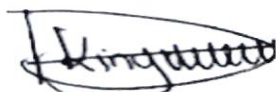
The CECM Finance and Economic Planning is responsible for the preparation and presentation of the County Government of Tharaka Nithi financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year 2019/2020 ended on 30<sup>th</sup> June, 2020. 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 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 30<sup>th</sup> June, 2020, 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 **25<sup>th</sup> August 2020**

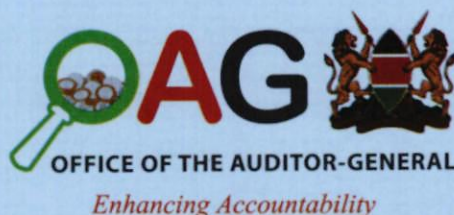


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**Dorothy I. K. Naivasha**  
**CECM FINANCE AND ECONOMIC PLANNING**

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## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF THARAKA NITHI FOR THE YEAR ENDED 30 JUNE, 2020

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Tharaka Nithi set out on pages 1 to 42, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and 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 County Executive of Tharaka Nithi as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

#### Basis for Qualified Opinion

##### 1. Own Generated Revenue

As disclosed in Note 3 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.271,605,362 in respect of county own generated revenue. However, review of records indicates the following unsatisfactory matters: -

##### 1.1. Mismanagement of Revenue from Veterinary Services

The balance includes Kshs.24,250 (2019 Kshs.298,100) in respect of revenue from veterinary services which relates to meat inspection fees and artificial insemination services. However, daily, weekly and monthly revenue reports, revenue control sheets and records showing number of animals inspected were not provided for audit review.

## **1.2. Unauthorised Collection of Revenue**

Examination of records revealed that meat inspection fees collected from the forty-three (43) slaughter houses across the County and revenue from artificial insemination services were not supported with banking slips showing revenue banked in County Revenue Fund (CRF). It was also noted that meat inspection fees was collected by meat inspectors without any authority from the receiver of revenue. Review of the budget revealed that revenue from veterinary services was not included in the approved budget for the year 2019/2020 which could lead to concealment of revenue..

## **1.3. Unreconciled receipts - Technical Services (Building Plans Approval)**

The county own generated revenue includes a balance of Kshs.6,342,768 in respect of technical services (building plans approval). However, the revenue summary and revenue performance reports provided reflect a balance of Kshs.3,639,412 and Kshs.5,690,749 respectively, in respect of the same item. No explanation or reconciliation was provided for the discrepancies between the three sets of records.

## **1.4. Unrealistic Receipts Budget - Liquor Licenses**

The balance includes a balance of Kshs.6,448,500 in respect of revenue from liquor licenses. However, the 2018/2019 financial statements reflect Kshs.15,704,110 in respect of the same item resulting to Kshs.9,255,610 or 59% decline which has not been explained. This may be a pointer to unaccounted revenue, revenue leakage or very low set target by the management. In addition, daily, weekly and monthly revenue reports and revenue control sheets were not provided for audit review.

## **1.5. Administrative Fees and Charges**

The balance also includes an amount of Kshs.32,490,951 in respect of administrative fees and charges against an approved budget of Kshs.5,600,000 resulting to revenue over collection of Kshs.26,850,951 or 480%. This is an indicator of very low set targets or poor budget making process. However, the revenue summary reports and Integrated Financial Management Information Services (IFMIS) revenue report reflects a balance of Kshs.44,714,511 and Kshs.32,882,177 respectively. No explanation or reconciliation was provided for the variance between the three sets of records.

In the circumstances, the completeness and accuracy of the Kshs.Kshs.271,605,362 in respect of county own generated revenue for the year ended 30 June, 2020 could not be confirmed.

## **2. Unsupported Expenditure - Use of Goods and Services**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.560,753,619 in respect of use of goods and

services. However, review of records indicates that several balances have not been supported with adequate verifiable documents as indicated below: -

### **2.1. Domestic Travel and Subsistence**

The balance constitutes an amount of Kshs.65,907,613 in respect of domestic travel and subsistence which further includes Kshs.240,000 was paid as allowances to County Executive officers. However, work tickets/bus tickets, approved requests, program of activities and back to office reports were not provided for audit review.

### **2.2. Other Operating Expenses**

Further, the balance includes a balance of Kshs.82,503,786 in respect of other operating expenses out of which an amount of Kshs.1,236,300 paid as imprest to County Executive officers. However, documents showing how the imprest was surrendered and accounted for were not provided for audit review.

### **2.3. Printing, Advertising and Information Supplies and Services**

In addition, the balance also includes payments amounting to Kshs.24,668,150 in respect of printing, advertising and information supplies and services which constitutes an amount of Kshs.2,100,000 and Kshs.428,040 paid to a firm for advertising. However, approved requisitions and Local Service Orders (LSOs) were not provided for audit review. Further, included in the above balance of Kshs.2,100,000 was an amount of Kshs.1,114,760 which is indicated as relating to expenditures incurred during 2017/2018 financial year. Review of documents revealed that the same was not included as pending bills in the financial statements for the years 2017/2018 and 2018/2019.

In the circumstances, the propriety and accuracy of expenditure amounting to Kshs.4,004,340 included under use of goods and services in the statement of receipts and payments for the year ended 30 June, 2020 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.

### **Emphasis of Matter**

#### **Discharge of Pending Bills**

I draw your attention to Disclosure 1 - Other important disclosures to the financial statements which reflects an amount of Kshs.439,321,218 (2019: Kshs.493,228,840) in respect of outstanding pending bills as at 30 June, 2020. Examination of records

revealed that bills amounting to Kshs.18,238,781 were not supported while the creditors' ledgers were not provided to ascertain the creditors' movement during the year.

Further, during the year under review, Management paid bills amounting to Kshs.19,494,698 in respect of construction and civil works. Examination of records revealed that the bills comprised of bills which were incurred in the last four years but were not included as a pending bills in the financial statements of the respective years. Review of the budget for the financial year 2019/2020 revealed that the pending bills had not been included in the list of pending bills in the approved budget for 2019/2020.

Failure to settle bills in the year to which they relate will adversely affect the implementation of the subsequent year's budgeted programs as the pending bills form a first charge.

My opinion is however not qualified in respect of the above matter

### **Key Audit Matter**

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

### **Other Matter**

#### **1.0 Budgetary Control and Performance**

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.5,119,073,806 and Kshs.4,479,989,745 respectively, resulting to an under-funding of Kshs.639,084,061 or 12% of the budget. Similarly, the County Executive expended an amount of Kshs.4,247,239,658 against an approved budget of Kshs.5,119,073,806 resulting to an under-expenditure of Kshs.871,834,148 or 17% of the budget.

Management has attributed the low performance to late disbursement of the Exchequer from The National Treasury where out of the Kshs.4,116,647,949 in respect of actual exchequer releases, Kshs.765,297,000 or 19% was received by the County Government between 4 June 2020 and 24 June 2020 giving little time to execute the budget.

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

#### **2.0 Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public

Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matters described in the 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. Non-Compliance with the Law on Fiscal Responsibility - Wage Bill

The statements of receipts and payments reflects an expenditure of Kshs.2,015,104,735 on compensation of employees representing 46% of the total receipts of Kshs.4,388,338,643. This is contrary to the provisions of Regulation 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 for the year.

Consequently, Management is in breach of the law.

#### 2. Non-Compliance with Human Resource Policies and Procedures Manual for Public Service, 2016

Note 6 to the financial statements reflects Kshs.2,015,104,735 in respect of 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 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.

Further, 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 why the County Public Service Board renewed the contract contrary to Section D.21 of the Human Resource Policies and Procedures Manual for Public Service, 2016 which stipulates that all officers shall retire from the service on attaining the mandatory retirement age of 60 years.

In the circumstances, Management is in breach of the manual.

### **3. Non-Compliance with the Public Procurement and Assets Disposal Act, 2015**

#### **3.1 Splitting of Tenders**

During the year under review, Management paid an amount of Kshs.5,278,000 for branding of assorted items. 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 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.

#### **3.2 Use of Suppliers not Prequalified**

Further, Management paid an amount of Kshs.160,000 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.

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

### **4. Non-Compliance with the Public Finance Management (County Governments) Regulations, 2015**

During the year under review, Management paid for various projects and procured good and services for the County. However, review of the records revealed several instances of non-compliance with the law of outlined below:

#### **i) Receipts of good after LPO Validity Period**

Management paid an amount of Kshs.24,668,150 in respect of printing, advertising and information supplies and services 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 the

LPO was issued 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.

**ii) Delayed Construction of Githioroka Bridge**

During the year under review, a contractor was awarded the tender for the construction of Githioroka Bridge at a contract sum of Kshs.12,501,320. An amount of Kshs.8,334,832 was paid but only Kshs.7,000,000 was approved out of a contract sum of Kshs.12,501,320 resulting to over expenditure of Kshs.1,334,832 in the year under review without approval. However, the funds required for completion of the project Kshs.4,166,488 was not included in the County Executive budget for 2020/2021 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 for the anomaly and it was not clearly how the project will be completed.

In addition, physical verification carried out in September, 2020 revealed that construction of the bridge is not completed and the contractor was not on site as the project appeared to have stalled.

**iii) Incomplete Levelling and Improvement of Kairuni Playground**

On 22 February, 2019, Management paid an amount of Kshs.4,597,451 for levelling and improvement at Kairuni playground as part payment for a contract cost of Kshs.12,993,654. Review of Bills of Quantities revealed that the contractor was supposed to construct a 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 on how the County Executive intended to complete the project. Further, although the works had not been completed, no budgetary allocation had been provided for the completion of the project in 2019/2020 and 2020/2021 financial years 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.

**iv) Construction of Chiakariga Water Project**

During the year, Management paid an amount of Kshs.3,771,630 on construction and civil works to a contractor for construction of a water tank, pump house and connection of main water supply pipes at Chiakariga Market. However, physical verification carried out in September, 2020 revealed that the pump house and water tank were

constructed but were not in use since the same were not connected to the main water supply. Further, seven (7) items in the Bill of Quantities valued at Kshs.303,850 had been paid for but were not supported by relevant documents including approved measurements of work 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.

**v) Failure to Adhere to the Approved Budget**

Further Management made payment amounting to Kshs.55,980,000 in respect of purchase of vehicles and other transport equipment. The balance includes a balance of Kshs.38,400,000 paid to a supplier for purchase of thirteen (13) motor vehicles. Review of approved procurement plan, revealed that the Department of Finance and Economic Planning had budgeted to purchase eleven (11) double cabin pickups at a cost of Kshs.66,000,000. However, the department purchased ten pickups and three (3) Sports Utility Vehicles (SUVs) at a cost of Kshs.38,400,000.

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 same was spent on purchase of Toyota Double Cab. No explanation was provided why the departments deviated from their approved procurement plan contrary to Section 50(2)(3) of Public Finance Management (County Governments) 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 in accordance with the Public Procurement and Disposal Act, 2015 and Regulations made thereunder, based on allocations and allotments from approved budgets.

In the circumstances, Management is in breach of the law and the value for money for the expenditure for the year ended 30 June, 2020 could not be ascertained.

**5. Non-Compliance with the Public Finance Management Act, 2015**

During the year under review, Management made payment of Kshs.4,634,100 spent on shipping cost and associated fire kits for two (2) fire engines that were donated to the County Executive by a donor from United Kingdom. However, review of documents provided for audit review indicated that County Executive Committee Member (CECM) for finance's authority to pay for the shipping and associated fire kits costs was not given 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 financial 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 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. The documents showing the name and quantity of fire kits delivered were not provided for audit review.

In the circumstances, the County Executive is in breach of the law and value for money for the expenditure could not be ascertained.

#### **6. Other Accounts Receivables (Debtors)**

Annex V to the financial statements reflects Kshs.52,693,052 in respect of other accounts receivables (debtors) as at 30 June, 2020 which relates to outstanding plot rents which includes Kshs.43,208,302 which has been outstanding for over one (1) year. However, measures taken by Management to ensure collection of the long outstanding rents were not explained contrary to 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 including legal action where appropriate.

In the circumstances, Management is in breach of the law

#### **7. Management of Retention Money**

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 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 Treasury's approval. No explanation was provided on how the management intended to replenish the account and pay retention money to suppliers when due.

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

#### **8. Account Receivables (Outstanding Imprests)**

Annex IV to the financial statements reflects Kshs.1,907,330 in respect of 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 this audit in September, 2020 which is

between five (5) and thirty-four (34) months since the imprests were issued contrary to Section 93(5) of the Public Finance Management (County 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.

In the circumstance, Management is 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 effectiveness of internal controls, risk management and governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### Basis for Conclusion

#### 1.0 Project Implementation Status

The summary statement of appropriation: development for the year under review reflected an approved budget of Kshs.1,670,370,681 earmarked for project implementation during the year under review. Review of the County's project implementation status report provided for audit review revealed that two hundred and sixty - one (261) projects worth Kshs.1,670,370,681 were budgeted to be implemented during the year under review. However, one hundred and seventy - five (175) projects worth Kshs.826,331,702 had been completed at a cost of Kshs.718,695,319 and in use while sixty-three (63) projects worth Kshs.638,402,596 were ongoing, twenty-two (22) projects worth Kshs.202,636,383 had not started and one (1) project worth Kshs.3,000,000 had stalled as at 30 June, 2020.

Therefore, there is need for the County Executive's management to review its project management mechanism with a view to prioritizing those projects which will be implemented during the financial year resulting to higher impact of improving service delivery to the residents of Tharaka Nithi County.

In view of the above, the residents of Tharaka Nithi County did not get services as budgeted from the sixty-three (63) projects worth Kshs.638,402,596 which were ongoing, twenty-two (22) projects worth Kshs.202,636,383 which had not started and one (1) project worth Kshs.3,000,000 which had stalled as at 30 June, 2020 due to poor project management and governance.

## **2.0 Ineffective Management of Fixed Asset**

Annex VI - summary of non-current assets to the financial statements reflects assets with cumulative historical cost of Kshs.4,056,909,966 as at 30 June, 2020. However, fixed assets register provided for audit review reflects a list of assets acquired during the financial year ended 30 June, 2020 without reflecting their respective costs or historical value. Further, the register did not include assets acquired in the previous financial years.

Further, the above historical cost includes a balance of Kshs.4,386,080 in respect of purchase of a parcel of land respectively. However, details of the land including ownership documents were not provided for audit review. Whereas the County Government owned one hundred and seventy-eight (178) vehicles but Management provided ownership documents for audit review thirty (30) vehicles leaving one hundred and forty-eight (148) motor vehicles. In addition, specific motor vehicles cost and date of purchase were not provided for audit review.

In addition, the above historical costs include a balance of Kshs.187,064,472 in respect of purchase of Information Communication Technology (ICT) equipment, software and other ICT assets which constitutes amounts of Kshs.745,218 and Kshs.280,000 paid to two suppliers for the supply of seven (7) laptops which have not included in the assets register. Review of fixed assets registers and physical verification of the assets revealed that the assets were not tagged for ease of identification and movement.

In the circumstances, the existence of an effective mechanism to safeguard and secure the County's assets cannot be established.

## **3.0 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 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.

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 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, and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion with limited assurance as to 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 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 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 noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive's 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 going concern 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 as a going concern or 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

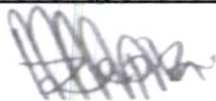
08 December, 2021


**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2020**

		<b>2019-2020</b>	<b>2018-2019</b>
	<b>Notes</b>	<b>Ksh.</b>	<b>Ksh</b>
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	<b>16A</b>	260,050,205	86,277,826
Cash Balances	<b>16B</b>	4,010,430	5,373,276
<b>Total Cash and Cash Equivalent</b>		<b><u>264,060,635</u></b>	<b><u>91,651,102</u></b>
Accounts Receivables	<b>17</b>	1,907,330	2,906,630
<b>TOTAL FINANCIAL ASSETS</b>		<b>265,967,965</b>	<b>94,557,732</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	<b>18</b>	103,554,869	73,243,621
<b>NET FINANCIAL ASSETS</b>		<b>162,413,096</b>	<b>21,314,111</b>
<b>REPRESENTED BY</b>			
<b>Fund Balance B/ Forward</b>	<b>19</b>	21,314,111	13,426,864
<b>Surplus/Deficit for the year</b>		141,098,985	7,887,247
<b>NET FINANCIAL POSITION</b>		<b>162,413,096</b>	<b>21,314,111</b>

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 **25<sup>th</sup> August 2020** and signed by:

  
 \_\_\_\_\_  
 Zephaniah Rwanda Mbaka  
 Chief Officer, Finance and Economic Planning


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


**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**7.3 STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2020**

		<b>2019-2020</b>	<b>2018-2019</b>
<b>Receipts from Operating Income</b>	<b>Notes</b>	<b>Ksh</b>	<b>Ksh</b>
Exchequer Releases	1	4,116,647,949	3,817,688,401
Transfer from Other Government Entities	2	-	95,901,220
County Own Generated Receipts	3	271,605,362	242,951,704
Unspent Balances Return to CRF	4	-	582,293,658
Other Receipts	5	85,332	42,196,724
<b>Total Receipts</b>		<b>4,388,338,643</b>	<b>4,781,031,707</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	6	2,015,104,735	2,116,561,414
Use of Goods and Services	7	560,753,619	598,912,009
Emergency Relief, Refugee Assistance and Subsidies	8	-	38,100,000
Transfers to Other Government Entities	9	357,770,800	351,999,598
Other Grants and Transfers	10	332,357,013	165,703,570
Social Security Benefits	11	29,684,503	74,340,425
Finance Cost	12	85,900	-
Other Payments	13	15,116,817	137,756
Payable from Previous Financial Periods	15	-	193,044,630
<b>Total Payments Operating Activities</b>		<b>3,310,873,387</b>	<b>3,538,799,402</b>
<b>Adjusted for:</b>			
Decrease in Account Receivables	17	999,300	10,520,234
Increase in Account Payables	18	30,311,248	73,243,621
<b>Net Cash Flow from Operating Activities</b>		<b>31,310,548</b>	<b>83,763,855</b>
<b>Net cash flow from operating activities</b>		<b>1,108,775,804</b>	<b>1,325,996,160</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	14	(936,366,271)	(1,234,345,058)
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>172,409,533</b>	<b>91,651,102</b>
<b>Cash and Cash Equivalent at Beginning of the year</b>	16	<b>91,651,102</b>	<b>582,293,658</b>
<b>Return to CRF</b>	4	<b>-</b>	<b>(582,293,658)</b>
<b>Cash and Cash Equivalent at END of the Year</b>		<b>264,060,635</b>	<b>91,651,102</b>

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 **25<sup>th</sup> August 2020** and signed by:

  
 Zephaniah Rwanda Mbaka  
 Chief Officer, Finance and Economic Planning

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

THARAKA NITHI COUNTY EXECUTIVE  
Reports and Financial Statements  
For the Financial Year Ended June 30, 2020

7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2020

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Exchequer Releases	4,348,547,997	253,782,460	4,602,330,457	4,116,647,949	(485,682,508)	89%
Own Sources of Revenue	250,000,000	100,000,000	350,000,000	271,605,362	(78,394,638)	78%
Unspent Balances Returned CRF	167,607,425	(864,076)	166,743,349	91,651,102	(75,092,247)	55%
Other Receipts	-	-	-	85,332	85,332	100%
<b>TOTAL RECEIPTS</b>	<b>4,766,155,422</b>	<b>352,918,384</b>	<b>5,119,073,806</b>	<b>4,479,989,745</b>	<b>(639,084,061)</b>	<b>88%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,916,473,003	148,870,534	2,065,343,537	2,015,104,735	(50,238,802)	98%
Use of Goods and Services	746,323,456	(15,600,476)	730,722,980	560,753,619	(169,969,361)	77%
Transfers to Other Government Entities	410,650,000	3,166,058	413,816,058	357,770,800	(56,045,258)	86%
Other Grants and Transfers	100,102,979	294,790,679	394,893,658	332,357,013	(62,536,645)	84%
Government Pension and Retirement Benefits	40,000,000	(9,452,708)	30,547,292	29,684,503	(862,789)	97%
Finance Cost	-	-	-	85,900	85,900	100%
Other Payments	8,000,000	7,116,817	15,116,817	15,116,817	-	100%
Acquisition of Assets	1,544,605,984	(75,972,520)	1,468,633,464	936,366,271	(532,267,193)	64%
<b>TOTAL PAYMENTS</b>	<b>4,766,155,422</b>	<b>352,918,384</b>	<b>5,119,073,806</b>	<b>4,247,239,658</b>	<b>(871,834,148)</b>	<b>83%</b>

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 7-8 were approved on **25<sup>th</sup> August 2020** and signed by:



Zephaniah Rwanda Mbaka  
Chief Officer, Finance and Economic Planning




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


**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30 JUNE 2020**

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	2,901,698,206	51,760,103	2,953,458,309	2,943,588,608	(9,869,701)	100%
Own Sources of Revenue	250,000,000	100,000,000	350,000,000	271,605,362	(78,394,638)	78%
Returned CRF	146,108,892	(864,076)	145,244,816	70,152,569	(75,092,247)	48%
Other Receipts	-	-	-	85,332	85,332	100%
<b>TOTAL RECEIPTS</b>	<b>3,297,807,098</b>	<b>150,896,027</b>	<b>3,448,703,125</b>	<b>3,285,431,871</b>	<b>(163,356,586)</b>	<b>95%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,916,473,003	148,870,534	2,065,343,537	2,015,104,735	(50,238,802)	98%
Use of Goods and Services	715,841,941	(13,942,641)	701,899,300	547,573,221	(154,326,079)	78%
Transfers to other Government Entities	400,650,000	3,166,058	403,816,058	349,387,098	(54,428,960)	87%
Other Grants and Transfers	78,102,979	43,332,361	121,435,340	73,524,688	(47,910,652)	61%
Government Pension and Retirement Benefits	40,000,000	(9,452,708)	30,547,292	29,684,503	(862,789)	97%
Finance Costs	-	-	-	85,900	85,900	100%
Other Payments	8,000,000	7,116,817	15,116,817	15,116,817	-	100%
Acquisition of Assets	138,739,175	(28,194,394)	110,544,781	52,387,412	(58,157,369)	47%
<b>TOTAL PAYMENTS</b>	<b>3,297,807,098</b>	<b>150,896,027</b>	<b>3,448,703,125</b>	<b>3,082,864,374</b>	<b>(365,838,751)</b>	<b>89%</b>

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 7-8 were approved on **25<sup>th</sup> August 2020** and signed by:

  
 Zephaniah Rwanda Mbaka  
 Chief Officer, Finance and Economic Planning

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

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2020**

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
Exchequer releases	1,446,849,791	202,022,357	1,648,872,148	1,173,059,341	(475,812,807)	71%
Own Sources of Revenue	-	-	-	-	-	-
Returned CRF	21,498,533	-	21,498,533	21,498,533	-	100%
Other Receipts	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>	<b>1,468,348,324</b>	<b>202,022,357</b>	<b>1,670,370,681</b>	<b>1,194,557,874</b>	<b>(475,812,807)</b>	<b>72%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	-
Use of Goods and Services	30,481,515	(1,657,835)	28,823,680	13,180,398	(15,643,282)	46%
Transfers to other Government Entities	10,000,000	-	10,000,000	8,383,702	(1,616,298)	84%
Other Grants and Transfers	22,000,000	251,458,318	273,458,318	258,832,325	(14,625,993)	95%
Government Pension & Retirement Benefits	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
Finance Cost	-	-	-	-	-	-
Acquisition of Assets	1,405,866,809	(47,778,126)	1,358,088,683	883,978,859	(474,109,824)	65%
<b>TOTAL PAYMENTS</b>	<b>1,468,348,324</b>	<b>202,022,357</b>	<b>1,670,370,681</b>	<b>1,164,375,284</b>	<b>(505,995,397)</b>	<b>70%</b>

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 7-8 were approved on **25<sup>th</sup> August 2020** signed by;



Zephaniah Rwanda Mbaka  
 Chief Officer, Finance and Economic Planning



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

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

***Explanation Notes to Financial Statements:***

1. The County realised revenue from Exchequer Releases amounting to Ksh. 4,116,647,949 against the budget amount of Ksh. 4,602,330,457 resulting to deficit of Ksh. 485,682,508. The deficit from Exchequer Releases were as follow;

<b>CARA Revenue</b>	<b>Approved Budget</b>	<b>Actual Realized</b>	<b>Variance</b>
Equitable Share of National Revenue	3,924,600,000	3,587,084,400	(337,515,600)
Compensation for forgone user fees	8,218,119	8,218,119	-
Road Maintenance Fuel Levy	111,402,375	111,402,375	-
World Bank Health Fund (THSUCP)	40,049,752	40,140,278	90,526
Supplement Construction County HQ	1,152,184	-	(1,152,184)
DANIDA Health Grant (UHDSP)	14,935,000	14,935,000	-
ASDSP Grant	15,518,809	15,348,408	(170,401)
KCSAP Grant	152,374,180	129,172,131	(23,202,049)
KDSP Grant	30,000,000	30,000,000	-
KUSP - UDG Grant	68,049,846	35,761,940	(32,287,906)
KUSP - UIG Grant	8,800,000	8,800,000	-
Youth Polytechnics Grant	55,638,298	55,638,298	-
Leasing Medical Equipments	131,914,894	-	(131,914,894)
Covid 19 Conditional Grant	39,677,000	39,677,000	-
Health Workers Covid Risk Allowances	-	40,470,000	40,470,000
<b>Total</b>	<b>4,602,330,457</b>	<b>4,116,647,949</b>	<b>(485,682,508)</b>

2. The Own Sources of Revenue reported actual amount of Ksh. 271,605,362 against approved budget of Ksh. 350,000,000 resulting to revenue deficit of Ksh. 78,394,638 resulting to 78% performance level.

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

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3. The unspent Balance return to CRF had approved budget of Ksh. 166,743,349 against actual amount of Ksh. 91,651,102 resulting into budget deficit of Ksh. 75,092,247
4. The revenue from other receipts amount of Ksh. 85,332 relate to unpaid transactions of expenditures in previous financial year 2018/19 unpaid during the current year.
5. The personnel expenditure reported actual expenditure at 98% level of absorption against the budget allocation. The difference was due to unrealised revenue thus June salary was not paid in full.
6. The Use of Goods and Services, recorded a moderate expenditure at 77% 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. 357 Million been 86% absorption level of the County Assembly budget. The short fall may be 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 grants transfers for ASDSP, KCSAP and KUSP. The shortfall may be 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. 29 Million.
10. Expenditure under Other Payments amounting to Ksh. 15 M relate to funds transfer to Emergency Fund
11. The County expenditure on acquisition of assets amounting to Ksh. 0.9 Million constitute mainly development projects had a considerable expenditure incurred, however due to delays in completion of some projects the absorption reported at 64%
12. The overall funds absorption during the financial year 2019/20 was at 83%. The short fall can be attributed to revenue deficit as detailed above.

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**7.7 BUDGET EXECUTION BY PROGRAMME AND SUB-PROGRAMMES**

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
<b>3000</b>			<b>17,133,316.00</b>	<b>5,437,500.00</b>	<b>11,695,816.00</b>
	0	Default - Non Programmatic	17,133,316.00	5,437,500.00	11,695,816.00
<b>101003000</b>			<b>318,748,272.00</b>	<b>259,501,820.90</b>	<b>49,246,451.10</b>
	101013610	Administration, Policy, Strategy and Management of Agriculture	86,677,659.00	36,379,465.55	50,298,193.45
	101023610	General Administration Services	232,070,613.00	223,122,355.35	8,948,257.65
<b>102003000</b>			<b>343,785,576.00</b>	<b>229,859,920.10</b>	<b>113,925,655.90</b>
	102013610	Physical Planning Services	37,358,576.00	34,360,282.20	2,998,293.80
	102023610	Establishment and Promotion of Land Policy	0	0	0
	102033610	Land administration & management	306,427,000.00	195,499,637.90	110,927,362.10
<b>105003000</b>			<b>817,009.00</b>	<b>304,159.50</b>	<b>512,849.50</b>
	105013610	Crops Development, Agribusiness and Market Development	817,009.00	304,159.50	512,849.50
<b>109003000</b>			<b>13,028,740.00</b>	<b>586,360.00</b>	<b>12,442,380.00</b>
	109013610	SP1 Kathwana Urban Area Support	13,028,740.00	586,360.00	12,442,380.00
<b>201003000</b>			<b>56,340,440.00</b>	<b>40,563,429.20</b>	<b>15,777,010.80</b>
	201013610	General Administration Services	56,340,440.00	40,563,429.20	15,777,010.80
<b>202003000</b>			<b>572,219,624.00</b>	<b>446,749,256.25</b>	<b>125,470,367.75</b>
	202013610	Rural Roads Improvement and Maintenance Services	572,219,624.00	446,749,256.25	125,470,367.75
<b>203003000</b>			<b>2,942,046.00</b>	<b>2,568,252.00</b>	<b>373,794.00</b>
	203013610	Public Works and Quality Control Services	0	0	0
	203023610	Housing Services	2,942,046.00	2,568,252.00	373,794.00
<b>204003000</b>			<b>22,720,941.00</b>	<b>17,842,495.25</b>	<b>4,878,445.75</b>
	204013610	Energy Resource Development & Management	22,720,941.00	17,842,495.25	4,878,445.75
<b>205003000</b>			<b>1,346,980.00</b>	<b>794,980.00</b>	<b>552,000.00</b>
	205013610	ICT Infrastructure Development	1,346,980.00	794,980.00	552,000.00
<b>301003000</b>			<b>92,928,626.00</b>	<b>70,497,897.25</b>	<b>22,430,728.75</b>
	301013610	General Administration and Support Services	92,928,626.00	70,497,897.25	22,430,728.75
<b>304003000</b>			<b>444,211.00</b>	<b>413,300.00</b>	<b>30,911.00</b>
	304013610	Cooperative Advisory Services and Marketing	444,211.00	413,300.00	30,911.00
<b>305003000</b>			<b>3,766,450.00</b>	<b>1,216,450.00</b>	<b>2,550,000.00</b>
	305013610	Promotion of Industrial Products	0	0	0
	305023610	Wholesale and Retail Trade Development	0	0	0
	305033610	Industrial Development	2,182,150.00	681,050.00	1,501,100.00
	305043610	Consumer Protection & Fair Trade Practices	1,584,300.00	535,400.00	1,048,900.00
<b>401003000</b>			<b>200,408,990.00</b>	<b>137,247,515.00</b>	<b>63,161,475.00</b>
	401073610	Medical Supplies	167,522,132.00	112,669,290.00	54,852,842.00
	401083610	Laboratory Services	32,886,858.00	24,578,225.00	8,308,633.00
<b>404003000</b>			<b>1,707,821,316.00</b>	<b>1,696,599,112.85</b>	<b>11,222,203.15</b>
	404013610	General Administration Services	356,724,915.00	356,160,347.85	564,567.30
	404023610	Health Records and Information Services	0	0	0
	404033610	Human resource management	1,350,367,021.00	1,340,408,565.00	59,959,151.10

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
	404043610	Policy, Planning, Financing and Budgeting	0	0	0
	404053610	HMIS Monitoring and Evaluation	652,920.00	30,200.00	622,720.00
	404063610	Research and Development	76,460.00	0	76,460.00
<b>405003000</b>			<b>0</b>	<b>0</b>	<b>0</b>
	405013610	Family Planning services	0	0	0
	405023610	Maternity and Child Health	0	0	0
	405033610	Kenya Expanded Programme Immunization	0	0	0
	405043610	Mobile clinic (Beyond zero campaign)	0	0	0
<b>501003000</b>			<b>187,090,587.00</b>	<b>146,762,979.30</b>	<b>40,327,607.70</b>
	501013610	Administration Planning and Support Services	187,090,587.00	146,762,979.30	40,327,607.70
<b>502003000</b>			<b>0</b>	<b>0</b>	<b>0</b>
	502013610	Early Childhood Development and Education	0	0	0
<b>503003000</b>			<b>0</b>	<b>0</b>	<b>0</b>
	503013610	Culture and Sports	0	0	0
	503023610	Gender, Youth and Women Empowerment	0	0	0
<b>504003000</b>			<b>54,229,452.00</b>	<b>44,414,917.60</b>	<b>9,814,534.40</b>
	504013610	Promotion of Basic Education (ECDE)	35,440,981.00	25,626,447.00	9,814,534.00
	504023610	Youth Training and Capacity Building	18,788,471.00	18,788,470.60	0.4
<b>701003000</b>			<b>5,442,140.00</b>	<b>4,420,440.00</b>	<b>1,021,700.00</b>
	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)	0	0	0
	701043610	Public Sector Advisory Services (Legal, Political, and Economic A	5,442,140.00	4,420,440.00	1,021,700.00
<b>702003000</b>			<b>10,710,016.00</b>	<b>7,687,320.00</b>	<b>3,022,696.00</b>
	702013610	Public Sector Advisory Services (Legal & Economic Advisors)	0	0	0
	702023610	County Public Service Board	0	0	0
	702033610	Communication and Strategy	9,319,875.00	6,571,690.00	2,748,185.00
	702043610	County Secretary	0	0	0
	702053610	Disaster Management and Coordination	1,390,141.00	1,115,630.00	274,511.00
<b>703003000</b>			<b>8,936,229.00</b>	<b>5,244,738.00</b>	<b>3,691,491.00</b>
	703013610	Economic Development, Planning and Coordination Services	706,500.00	452,700.00	253,800.00
	703023610	Monitoring and Evaluation Services	4,016,692.00	2,597,448.00	1,419,244.00
	703043610	Economic Development, Planning and Coordination Services	2,072,864.00	1,187,550.00	885,314.00
	703053610	County Statistics Services	2,140,173.00	1,007,040.00	1,133,133.00
<b>704003000</b>			<b>64,994,324.00</b>	<b>46,774,779.00</b>	<b>18,219,545.00</b>
	704013610	Monitoring and Evaluation Services	52,600,941.00	36,077,952.00	16,522,989.00
	704023610	Control and Management of Public Finances	0	0	0

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
	704033610	Procurement and Value Chain Management Services	1,784,931.00	1,414,170.00	370,761.00
	704043610	Revenue Management Services	0	0	0
	704053610	Audit Services	2,461,703.00	2,312,375.00	149,328.00
	704063610	Budget Formulation and Coordination	4,777,598.00	3,849,192.00	928,406.00
	704073610	Resource Mobilization and Management	0	0	0
	704083610	Accounting Services	3,369,151.00	3,121,090.00	248,061.00
<b>706003000</b>			<b>802,605,381.00</b>	<b>618,090,077.80</b>	<b>184,515,303.20</b>
	706013610	General Administration and Support Services	367,007,529.00	259,263,865.65	107,743,663.35
	706023610	Sub-County Administration and Field Services	1,611,880.00	1,524,480.00	87,400.00
	706033610	Coordination of Humanitarian Responses	0	0	0
	706043610	Management of County Affairs (Office of Governor)	129,522,170.00	120,354,012.00	9,168,158.00
	706053610	Coordination and Supervisory Services (Deputy Governor's Office)	13,614,453.00	6,175,005.00	7,439,448.00
	706063610	Office of the Clerk	0	0	0
	706073610	Policy, Law and Research Services	6,671,100.00	5,539,100.00	1,132,000.00
	706083610	Administrative Services	25,978,991.00	17,900,482.00	8,078,509.00
	706093610	Ward Administration Services	0	0	0
	706103610	Human Resource Management Services	258,199,258.00	207,333,828.15	50,865,429.85
<b>709003000</b>			<b>19,441,948.00</b>	<b>16,548,484.00</b>	<b>2,893,464.00</b>
	709013610	Legal Services	16,573,608.00	14,080,144.00	2,493,464.00
	709023610	Enforcement Services	0	0.00	0.00
	709033610	Public participation and Civic Education	2,868,340.00	2,468,340.00	400,000.00
<b>711003000</b>			<b>1,311,250.00</b>	<b>483,480.00</b>	<b>827,770.00</b>
	711013610	County Public Service Board Services	1,311,250.00	483,480.00	827,770.00
<b>712003000</b>			<b>0</b>	<b>0</b>	<b>0</b>
	712013610	Revenue Administration	0	0	0
<b>713003000</b>			<b>30,000,000.00</b>	<b>23,246,289.10</b>	<b>6,753,710.90</b>
	713013610	Kenya Devolution Support Program	30,000,000.00	23,246,289.10	6,753,710.90
<b>1001003000</b>			<b>3,241,900.00</b>	<b>1,983,810.00</b>	<b>1,258,090.00</b>
	1001013610	Environment and Natural Resource	3,241,900.00	1,983,810.00	1,258,090.00
	1001023610	Water Services	0	0	0
<b>1002003000</b>			<b>162,801,984.00</b>	<b>62,245,438.90</b>	<b>100,556,545.10</b>
	1002013610	Domestic Water Services	138,533,027.00	54,079,288.90	84,453,738.10
	1002023610	Water Storage Services	608,157.00	446,050.00	162,107.00
	1002033610	Irrigation and Drainage Services	23,660,800.00	7,720,100.00	15,940,700.00
<b>3621000100</b>		<b>County Assembly</b>	<b>413,816,058.00</b>	<b>357,770,800.40</b>	<b>56,045,257.60</b>
	704003610	Financial Management Services	98,140,846.00	55,998,277.00	42,142,569.00
	706003610	General Administration, Planning and Support Services	152,866,518.00	142,819,573.40	10,046,944.60
	708003610	County Legislation Services	162,808,694.00	158,952,950.00	3,855,744.00
		<b>Grand Total</b>	<b>5,119,073,806.00</b>	<b>4,247,239,658.00</b>	<b>871,834,148.00</b>

## **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 2020, 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 30<sup>th</sup> June 2020, this amounted to Ksh 11,506,457 compared to Ksh 36,945,209 in prior period as indicated on note 15 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 30<sup>th</sup> April 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by law. There was three (3) 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.

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**7.9 NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

	<b>2019-2020</b>	<b>2018 - 2019</b>
	<b>Ksh.</b>	<b>Ksh.</b>
Exchequer Releases	4,116,647,949	3,817,688,401
<b>Total</b>	<b>4,116,647,949</b>	<b>3,817,688,401</b>

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**

	<b>2019-2020</b>	<b>2018 - 2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Total Exchequer Releases Quarter 1	682,880,400	437,088,000
Total Exchequer Releases Quarter 2	706,428,000	692,056,000
Total Exchequer Releases Quarter 3	1,118,511,000	1,001,660,000
Total Exchequer Releases Quarter 4	1,079,265,000	1,511,596,000
<b>Total</b>	<b>3,587,084,400</b>	<b>3,642,400,000</b>

**B. Conditional Allocations to County Government by National Government as Per CARA 2019**

	<b>2019-2020</b>	<b>2018 - 2019</b>
<b>Description</b>	<b>Ksh</b>	<b>Ksh</b>
Reimbursement for forgone User fees	8,218,119	-
Development of Youth Polytechnic	55,638,298	-
Road Maintenance Fuel Levy Fund	111,402,375	-
Covid 19 Grant Emergency Grant	39,677,000	-
Health Workers Risk Allowances	40,470,000	-
<b>TOTAL</b>	<b>255,405,792</b>	<b>-</b>

**C. Donor Funds Released Through Exchequer Releases as Per CARA, 2019**

<b>Name of Donor</b>	<b>2019-2020</b>	<b>2018 – 2019</b>
<b>Grants Received from Multilateral Donors (International Organizations)</b>	<b>Ksh</b>	<b>Ksh</b>
Reimbursement for forgone User fees	-	8,218,119
Universal Healthcare in Devolved System Program (UHDSP) DANIDA	14,935,000	12,352,500
Transforming Health System for Universal Care Project (THSUC) World Bank	40,140,278	17,451,239
Agriculture Sector Development Support Programme (ASDSP) Sweden	15,348,408	6,509,045
Kenya Climate Smart Agriculture Project (KCSAP) World Bank	129,172,131	39,557,498
Kenya Urban Support Project - Urban Dev Grant (KUSP - UDG) World Bank	35,761,940	50,000,000
Urban Institutional Grant (UIG) World Bank	8,800,000	41,200,000
Kenya Devolution Support Programme (KDSP) World Bank	30,000,000	-
<b>Total Amount</b>	<b>274,157,757</b>	<b>175,288,401</b>

**2. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Name of Donor</b>	<b>2018 - 2019</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Fuel Levy Fund	-	95,901,220
<b>Total</b>	<b>-</b>	<b>95,901,220</b>

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**3. COUNTY OWN GENERATED RECEIPTS**

	<b>2019-2020</b>	<b>2018 - 2019</b>
	<b>Ksh.</b>	<b>Ksh</b>
Parking Fees	11,565,634	10,077,815
Plot/Land Rates & Rents and Stand Premiums	3,383,020	4,617,179
Single Business Permits, Advertisement & Promotion fee	53,762,321	26,280,448
Barter Market / Entrance Fee	12,501,453	17,922,702
Rent / Lease County Houses and Stalls	4,238,149	3,266,369
Livestock & Agriculture Produce Cess	2,389,260	3,944,180
Natural Resources Excavation Cess (stone, murrum, sand)	47,689,295	31,247,312
Hospital Fees	88,680,211	84,988,586
Property Fess (Transfer, Subdivision, Consent, clearances)	1,000,050	2,081,326
Technical Services (Building Plans Approval)	6,342,768	3,430,865
Administrative Fees and Charges	32,490,951	37,699,762
Tourism (Mt. Kenya Lodge)	879,000	1,024,200
Weights and Measures Fee	210,500	318,700
Liquor Licences	6,448,500	15,704,110
Veterinary	24,250	298,100
Co-operative Fees	-	50,050
<b>Total</b>	<b>271,605,362</b>	<b>242,951,704</b>

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**4. UNSPENT BALANCES RETURNED CRF**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Tharaka Nithi Revenue Fund Account	1,540,539	460,893,035
Tharaka Nithi County Recurrent Account	7,643,060	18,392
Tharaka Nithi County Development Account	1,272,678	97,200,174
Tharaka Nithi Fuel Levy Fund Account	2,176,009	3,447,054
Tharaka Nithi County Deposit Account	36,945,209	4,924,196
Tharaka Nithi County- Health Special Purpose	4,512,210	1,747,654
Tharaka Nithi Revenue Acct. - Equity Bank	5,603,667	7,203,168
Tharaka Nithi Revenue Account - Trans Nation Sacco	437,573	813,095
Tharaka Nithi County Urban Dev Grant – CBK	18,049,846	-
Tharaka Nithi County KDSP – CBK	6,009,772	-
Tharaka Nithi County Poly Grant - CBK	21,638	-
Tharaka Nithi Salary Account	-	2,353,914
Tharaka Nithi Education Fund Account	-	12
Tharaka Nithi County Imprest Account	94,282	3,490
Magutuni Hospital Account	77,802	531,105
Tharaka South District Hospital Management Board	443,608	2,449,503
Chuka District Hospital Account	867,891	250,196
Kibung'a Sub District Hospital	582,042	147,660
Cash in Hand	1,496,350	311,010
Cash in Transit - Mpesa Pay Bill	1,105,461	-
Cash in Transit - Marimanti Hospital Revenue Transfer	2,771,465	-
<b>Bank Account Balances Unspent Balances</b>	<b>91,651,102</b>	<b>582,293,658</b>

**5. OTHER RECEIPTS**

	<b>2019-2020</b>	<b>2018-19</b>
	<b>Ksh</b>	<b>Ksh</b>
Assembly Retuned Unspent Balance FY 17/18	-	7,224,401
Reversed Revenue Transfer to CRF	-	1,744,262
Returned Payments Previous Year – Development A/c	-	2,157,257
Returned Payments Previous Year - Recurrent A/c	85,332	30,136,300
Unspent Funds Retuned County Assembly FY 2018/19	-	934,504
<b>Total</b>	<b>85,332</b>	<b>42,196,724</b>

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**6. COMPENSATION OF EMPLOYEES**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Basic Salaries of Permanent Employees	1,060,470,612	1,058,544,498
Basic Wages of Temporary Employees	43,606,598	41,166,479
Personal Allowances paid as part of Salary	899,605,545	1,009,454,013
Pension and other Social Security Contributions	11,421,980	7,396,424
<b>Total</b>	<b>2,015,104,735</b>	<b>2,116,561,414</b>

**7. USE OF GOODS AND SERVICES**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Utilities, Supplies and Services	26,570,844	29,307,184
Communication, Supplies and Services	6,242,471	8,721,560
Domestic Travel and Subsistence	65,907,613	72,376,104
Foreign Travel and Subsistence	5,583,288	11,842,022
Printing, Advertising and Information Supplies & Services	24,668,150	22,610,223
Rentals of Produced Assets	4,227,470	5,206,409
Training Expenses	27,969,740	26,887,604
Hospitality Supplies and Services	47,346,012	123,793,444
Insurance Costs	18,880,983	5,907,394
Specialised Materials and Supplies	133,724,175	146,215,826
Office and General Supplies and Services	17,385,506	19,464,592
Fuels, Oil and Lubricants	47,007,640	59,930,740
Other Operating Expenses	82,503,786	26,878,410
Routine Maintenance – Vehicles and other Transport Equipment	31,193,476	29,599,169
Routine Maintenance – other assets	21,542,465	10,171,328
<b>Total</b>	<b>560,753,619</b>	<b>598,912,009</b>

**8. EMERGENCY RELIEF, REFUGEE ASSISTANCE AND SUBSIDIES**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Subsidies to Non-Financial Public Enterprises	-	38,100,000
<b>Total</b>	<b>-</b>	<b>38,100,000</b>

**9. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
County Assembly of Tharaka Nithi	357,770,800	351,999,598
<b>TOTAL</b>	<b>357,770,800</b>	<b>351,999,598</b>

**10. OTHER GRANTS AND TRANSFERS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Membership Fees and Dues and Subscriptions to International Organization	-	-
Scholarships and Other Educational Benefits	23,702,667	17,836,188
Other Capital Transfers and Grants	258,832,325	50,230,465
Other Current Transfers and Grants	49,822,021	97,636,917
<b>TOTAL</b>	<b>332,357,013</b>	<b>165,703,570</b>

**11. SOCIAL SECURITY BENEFITS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Government Pension and Retirement Benefits	29,684,503	74,340,425
<b>Total</b>	<b>29,684,503</b>	<b>74,340,425</b>

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**12. FINANCE COST**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Bank Charges & Fees	85,900	-
<b>Total</b>	<b>85,900</b>	<b>-</b>

**13. OTHER PAYMENTS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Emergency Fund	15,116,817	-
Other Payments - Bank Charges	-	137,756
<b>Total</b>	<b>15,116,817</b>	<b>137,756</b>

**14. ACQUISITION OF ASSETS**

<b>Non-Financial Assets</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Construction of Buildings	236,390,425	255,026,649
Refurbishment of Buildings	7,087,690	106,950,325
Construction of Roads	384,537,311	432,812,472
Construction and Civil Works	191,234,203	179,630,962
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	55,980,000	76,488,600
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	11,563,305	2,155,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	21,567,662	132,331,516
Rehabilitation and Renovation of Plant, Machinery and Equipments	-	-

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Purchase of Certified Seeds, Breeding Stock and Live Animals	20,810,375	26,176,996
Research, Studies, Project Preparation, Design & Supervision	7,195,300	22,772,538
Rehabilitation of Civil Works	-	-
<b>Total</b>	<b>936,366,271</b>	<b>1,234,345,058</b>

**15. PAYABLE FROM PREVIOUS FINANCIAL PERIODS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Domestic Payables – Development	-	155,238,123
Domestic Payables – Recurrent	-	37,806,507
<b>Total</b>	<b>-</b>	<b>193,044,630</b>

**16. CASH AND BANK BALANCES**

<b>Name of Account &amp; Bank</b>	<b>Account Number</b>	<b>Purpose</b>	<b>2019-2020</b>	<b>2018-2019</b>
			<b>Ksh</b>	<b>Ksh</b>
Tharaka Nithi Revenue Fund Account	1000171707	Revenue Fund	136,669,453	1,540,539
Tharaka Nithi County Recurrent Account - CBK	1000171375	Recurrent Acct	2,947	7,643,060
Tharaka Nithi County Development Account - CBK	1000171359	Development Act	72,085	1,272,678
Tharaka Nithi Fuel Levy Fund Account - CBK	100251988	Fuel Levy Fund	832,338	2,176,009
Tharaka Nithi County- Health Special Purpose - CBK	1000287691	Grants	4,759,485	4,512,210
Tharaka Nithi County KDSP - CBK	1000394676	Grants	21,415,693	6,009,772
Tharaka Nithi County KCSAP SP – CBK	1000365568	Grants	-	-
Tharaka Nithi County ASDSP SP - CBK	1000365579	Grants	-	-
Tharaka Nithi County Poly Grant - CBK	1000368675	Grants	29,115,391	21,638
Tharaka Nithi County Urban Institution - CBK	1000371943	Grants	-	-
Tharaka Nithi County Urban Dev Grant - CBK	1000371951	Grants	-	18,049,846
Tharaka Nithi County Covid - CBK	1000454628	Grants	39,677,000	-
Tharaka Nithi County Deposit Account - CBK	1000251988	Deposits	11,506,457	36,945,209
Tharaka Nithi County Imprest Acct Co-Op Bank	01141527727500	Imprest Account	4,456,350	94,282

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Tharaka Nithi Revenue Acct. - Equity Bank	0210260871230	Revenue Acct	4,930,974	5,603,667
Tharaka Nithi Revenue Account - Trans Nation Sacco	68260800224701	Revenue Acct	3,963,716	437,573
Magutuni Hospital Account - KCB	1129976870	Revenue Acct	17,824	77,802
Chuka District Hospital Account – KCB	1103743147	Revenue Acct	147,220	867,891
Tharaka South District Hospital Management Board - Co-op Bank (Marimanti Hospital)	1141058220502	Revenue Acct	1,828,083	443,608
Kibung'a Sub District Hospital - Co-op Bank	1141057871700	Revenue Acct	655,189	582,042
<b>Total Bank Balances (A)</b>			<b>260,050,205</b>	<b>86,277,826</b>
Cash in Hand		Cash in Hand	3,997,069	1,496,350
Cash in Transit - Transfers from Pay Bill Numbers		Cash in Transit	13,361	1,105,461
Cash in Transit - Marimanti Hospital Revenue Transfer		Cash in Transit	-	2,771,465
<b>Total Cash in Hand (B)</b>			<b>4,010,430</b>	<b>5,373,276</b>
<b>Total Cash and Cash Equivalent</b>			<b>264,060,635</b>	<b>91,651,102</b>

Cash in hand should also be analysed as follows:

	2019-2020	2018-2019
	Ksh	Ksh
Marimati Level Four Hospital	922,036	7,490
Tharaka South Sub County	16,400	173,780
Tharaka North Sub County	25,850	3,660
Mwimbi Sub County	200	48,160
Muthambi Sub County	21,450	17,430
Igamba Ngombe Sub County	27,650	66,110
Chogoria Town	120	26,440
Marimati Town	2,000	10,130
Chuka Sub County	15,850	-
Chuka Town	3,160	76,590
Chuka General Hospital	2,381,873	1,011,566
Kibunga Sub District Hospital	91,800	1,020
Magutuni Hospital	441,480	53,974
Veterinary	47,200	-
<b>Total Cash in Hand</b>	<b>3,997,069</b>	<b>1,496,350</b>

**17. ACCOUNT RECEIVABLES (Annex IV)**

<b>Description</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh.</b>
Government Imprests	1,907,330	2,906,630
<b>Total Account Receivables</b>	<b>1,907,330</b>	<b>2,906,630</b>
<b>Increase / (Decrease)</b>	<b>(999,300)</b>	<b>(10,520,234)</b>

**18. ACCOUNT PAYABLES (Annex II)**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Retentions from Contractors	68,499,673	49,007,726
Withholding VAT and Income Taxes	35,055,196	24,235,895
<b>Total Account Payables</b>	<b>103,554,869</b>	<b>73,243,621</b>
Increase / (Decrease)	30,311,248	73,243,621

**19. FUNDS BALANCES BROUGHT FORWARD**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>RESTATED Ksh</b>
Bank Accounts	260,050,205	86,277,826
Cash in hand	4,010,430	5,373,276
Accounts Receivables	1,907,330	2,906,630
Accounts Payables	(103,554,869)	(73,243,621)
<b>Total</b>	<b>162,413,096</b>	<b>21,314,111</b>

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**20. CHANGES IN ACCOUNTS RECEIVABLE**

<b>Description</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	2,906,630	13,426,864
Imprest issued during the year (B)	84,237,062	100,666,073
Imprest surrendered during the Year (C)	(85,236,362)	(111,186,307)
<b>Net changes in account receivables D= A+B-C</b>	<b>1,907,330</b>	<b>2,906,630</b>

**21. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTIONS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	73,243,621	-
Deposit and Retentions held during the year (B)	54,327,277	73,243,621
Deposit and Retentions paid during the Year (C)	(24,016,029)	-
<b>Net changes in account receivables D= A+B-C</b>	<b>103,554,869</b>	<b>73,243,621</b>

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**OTHER IMPORTANT DISCLOSURES**

**1. PENDING BILLS ACCOUNTS PAYABLES (Annex IV)**

	<b>2018-19</b>	<b>Additions during the Year</b>	<b>Payments During the year</b>	<b>2019-2020</b>
	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>	<b>Ksh</b>
Construction of Buildings	120,624,092	-	(69,437,651)	51,186,441
Construction of Civil Works	165,171,128	20,814,795	-	185,985,923
Supply of Goods	163,756,574	6,752,473		170,509,047
Supply of Services	43,677,046	-	(12,037,239)	31,639,807
<b>Total</b>	<b>493,228,840</b>	<b>27,567,268</b>	<b>(81,474,890)</b>	<b>439,321,218</b>

**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**

	<b>2019- 2020</b>	<b>2018-2019</b>
	<b>Ksh</b>	<b>Ksh</b>
<b>Key Management Compensation (Governors, CECMs and COs)</b>		
Governor	11,088,000	11,088,000
Deputy Governor	7,455,000	7,455,000
CEC Members (7 Members)	25,725,000	26,981,288
Chief Officers (13 Officers)	32,003,800	31,041,984
<b>Total to key management compensation</b>	<b>76,271,800</b>	<b>76,566,272</b>
<b>Transfers to related parties</b>		
Transfer to the County Assembly	357,770,000	351,999,598
Transfers to other County Government Entities	347,473,830	165,703,570
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g. schools and welfare	-	-
<b>Total Transfers to related parties</b>	<b>705,244,710</b>	<b>517,703,168</b>
<b>Transfers from related parties</b>		
Transfers from the Exchequer	4,116,647,949	3,913,589,621
Transfers from MDAs (FLF)	-	-
<b>Total Transfers from related parties</b>	<b>4,116,647,949</b>	<b>3,913,589,621</b>

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**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.

<b>Entity</b>	<b>Date Established/Date taken over</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
Tharaka Nithi Water and Sewerage Company	2013	Chuka Town	Eng. Laban Kaara Mwaniki - (Managing Director)
Bursary Fund	2018	Kathwana	Mr. Aggrey Karani (Chief Officer - Education)
Emergency Fund	2020	Kathwana	Dorothy I.K. Naivasha (CEC - Finance and Economic Planning)
Kathwana Municipality	2020	Kathwana	Mr. Shadrack Muli Munyithya Municipal Administrator

**4. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Tharaka Nithi Revenue Acct. - Equity Bank a/c 0210260871230	4,930,974	5,603,667
Tharaka Nithi Revenue Account - Trans Nation Sacco a/c 68260800224701	3,963,716	437,573
Magutuni Hospital Account - KCB A/C 1129976870	17,824	77,802
Chuka District Hospital Account - KCB A/C 01103743147	147,220	867,891
Tharaka South District Hospital Management Board - Co-op Bank (Marimanti Hospital) A/C 01141058220502	1,828,083	443,608
Kibung'a Sub District Hospital - Co-op Bank A/C 01141057871700	655,189	582,042
Mpesa Pay Bills	13,361	1,105,461
<b>Total</b>	<b>11,556,367</b>	<b>9,118,044</b>

**5. PROGRESS ON FOLLOW UP OF AUDITORS RECOMMENDATIONS FY 2018/19 (DRAFT 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. The responses have been submitted to Office of Auditor General, Embu Hub with remarks by AG indicated in *bold-italic*

Reference No. on the external audit Report	Issue / Observations from Auditor	Response by the County	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)
<b>BASIS OF QUALIFIED OPINION</b>					
<b>1.0 Inaccuracies in the Financial Statements</b>	1.1 Difference Between the Financial Statements and IFMIS Generated Report	<p>The variances are as result of system inadequacies in early stage of rolling out the system to Counties when several modules including Cash Management were not available. This resulted to unreconciled transactions on IFMIS leading to outrageous balances as indicated on audit finding.</p> <p>We have contacted the IFMIS Department, National Treasury for guidance on possible ways of amending the system</p>	Eric Manduku Director – IFMIS	Resolved	30 <sup>th</sup> Sep 2020
<b>2.0 Acquisition of Assets</b>	2.1 Unsupported Expenditure - Department of Medical Services Payments for Ksh. 106,950,325 relating to refurbishment of buildings. However, the original payment vouchers and procurement records of	The County executive confirms incurred above expenditure during the year under audit. However, as at time of audit payment vouchers had been taken by the EACC. The effort to request for the documents but	Nduati E.K Head Accounting Services	Resolved	30 <sup>th</sup> Sep 2020

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Response by the County	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)
	expenditure totalling Kshs.51,409,586 were not provided for audit.	documents and only indicated in a letter dated 30 <sup>th</sup> September 2019 EACC.ISL.6/15/2 (227) that the auditors may visit their offices in Isiolo to verify the same			
	2.2 Construction of Agricultural Training Institute  Construction of Agricultural Training Institute Training Institute at Itugururu out of which a total of Kshs.28,221,842 had been paid. Although site visits confirmed the project is ongoing, payment to the contractor of Kshs.10,682,725 for certificate No.3 and Kshs.10,134,042 for certificate No.4 both totalling Ksh. 20,816,767 were supported by inconsistent values of measurement of works which did not match the amount paid.	The County executives takes note of the error on the valuation and measurement of the works done at Itugururu Training Institute and proper revised measurement have now been prepared	Humphrey Gitonga  Director Finance	Not Resolved	30 <sup>th</sup> Sep 2020
	2.3 Payment for undelivered goods	The County confirms procuring seedlings at cost of			

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Response by the County	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)
	<p>Kshs.2,700,000 was paid to KALRO - Mtwapa in relation to purchase of cashew nuts seedlings. However, a review of the payment voucher and the delivery records showed that, only 2,809 seedlings were delivered out of the 20,000 ordered resulting to a variance of 17,191 despite the fact that payment was made for the whole quantity ordered of 20,000 seedlings as per the L.P.O. The County Executive thus overpaid KALRO by Kshs.2,320,785 (at the rate of 135 per seedling)</p>	<p>Ksh. 2,700,000 from KALRO Mtwapa during the year under review.</p> <p>Due to failed long rains during the months of April / May 2019, the County requested KALRO – Mtwapa to postpone the deliveries till the next rain season expected later in the year. The County has since requested the supplier to deliver the seedlings.</p>			
	<p>2.4 Unsupported payment - supply and installation of Incinerator</p> <p>Original payments vouchers and procurement records for payments totalling</p>	<p>The County executive confirms incurred above expenditure during the year under audit</p> <p>However, as at time of audit payment vouchers had been</p>	<p>Humphrey Gitonga Director Finance</p>	<p>Not Resolved</p>	<p>30<sup>th</sup> Sep 2020</p>

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Response by the County	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.34,998,500 relating to supply and installation of incinerator were not provided for audit.	taken by the EACC. The effort to request for the documents but EACC declined to release the documents and only indicated in a letter dated 30 <sup>th</sup> September 2019 EACC.ISL.6/15/2 (227) that the auditors may visit their offices in Isiolo to verify the same			
<b>3.0 Pending Bills</b>	The Financial Statements reflects pending bills balance of Kshs.493,228,840 outstanding as at 30 June 2019. It was however, noted that out of this, bills totalling Kshs.121,482,074 had been outstanding for more than one financial year with some dating back to financial year 2013/2014 notwithstanding the fact that County received all the revenues as per the County Allocation of Revenue Act 2018	The County acknowledges holding pending bills amounting to Ksh. 121,482,074 over one year old.  The County was in process of paying out the debts with total of Ksh. 194 Million paid during the current financial year. The subsequent financial year more budgetary allocation will be made to clear the outstanding pending bills with special consideration to those above 2 years old.	Humphrey Gitonga  Director Finance	Not Resolved	30 <sup>th</sup> Sep 2020
<b>Other Matters</b>					
<b>1.0 Budgetary control and Performance</b>	<b>1.0. Balancing of revenue and expenditure estimates</b>	The County takes note of erroneous figures for Balance	Lawrence Micheni	Not Resolved	30 <sup>th</sup> Sep 2020

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Response by the County	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)
	<p>The statement of appropriation recurrent and development combined reflects a final budget of Kshs.5,721,000,703 for both receipts and payments. The statement also reflects actual receipts and payments of Kshs.4,781,031,707 and Kshs.4,773,144,460 respectively. The projected receipts were under realized by Kshs.939,968,996 or 16% resulting to an overall under expenditure of Kshs.873,786,327 or 17% of the budget.</p> <p>Further, the final budget as per the statement of appropriation: recurrent and development combined indicated that the Returned CRF issues balance was Kshs.582,293,658 which differed from the Kshs.749,931,239 confirmed from the approved budget resulting to an unexplained</p>	<p>Brought forward as used in preparation of the Approved Budget FY 2018/19</p> <p>To rectify the effect of over budgeting in revenue the County will allocate more funds to offset outstanding pending bills that may have occasioned by overstated revenue</p>	<p>Director Budget and Planning</p>		

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Response by the County	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)
	<p>variance of Kshs.167,637,581.</p> <p>In addition, the returned CRF issues as per the approved budget also differed from the cash and bank balance of Kshs.709,497,013 confirmed from the audited financial statements for 2017/18.</p> <p>Also, a review of the approved budget for the year showed that a figure of Kshs.453,361,325 was included as budgeted receipts described as Other Conditional Grants. However, no details were provided to show the nature of these Grants. This in effect implies that the County Government operated in a budget deficit of Kshs.620,728,906 comprising of the overstated returned CRF issues of Kshs.167,637,581 and the unexplained</p>				

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Response by the County	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.453,361,325 described as Other Conditional Grants				
	<p><b>1.2 Unauthorized Expenditure</b>            The summary statement of appropriation: recurrent and development reflects a total expenditure of Kshs.4,773,144,460 representing an under expenditure of Kshs.873,786,327 or 17% of the budget. However, an analysis of the approved itemized budget against actual expenditure revealed that the management surpassed the approved allocations in six (6) items by a total of Kshs.307,248,186</p> <p>Further, Specialized Plant, Equipment and Machinery figure of Kshs.132,331,516 included Kshs.108,312,241 utilized in the purchase of Specialized machinery and equipment</p>	<p>The County confirms incurring expenditure on as indicated on the Financial Statements during the year under review.</p> <p>The over expenditure on Personnel emoluments was as result of salary arrears paid during the year. Supplementary budget was prepared but as at the time of Audit had not been tabled</p> <p>The over expenditure on Acquisition of Specialised Equipments was as result of incorrect budget with allocation for purchase of excavator, grader, tipper and a roller Ksh. 117,000,000 budgeted under Construction of Access Roads instead of Purchase of Specialised Equipments.</p> <p>Similarly, on purchase of Seeds, budgetary allocation was made under Civil</p>	<p>Lawrence Micheni  Director Budget and Planning</p>	Not Resolved	30 <sup>th</sup> Sep 2020

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Response by the County	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)
	but charged to the budget of access roads	<p>Contingency for Ksh. 20,000,000</p> <p>The Purchase of Motor Vehicle include expenditure budgeted under Purchase of seeds Ksh. 2,000,000 and Ksh. 1,000,000 budget allocation under Current Grants</p> <p>The reclassification resulted to additional amount of expenditure in one economic item while the other had similar amount in reduction</p> <p>The reported over expenditure on Hospitality was erroneous posting of expenditure under Other Operating Expenses and Training imprests surrender recorded as Hospitality. Journal entry made to amend the error.</p>			
<b>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</b>					
<b>Conclusion:</b> <i>Public resources have not been applied lawfully and in an effective way.</i>					
<b>1.0. Expenditure incurred on Non-Devolved Functions</b>	1.1. Construction of New Chief and DCC's Office at Kathwana	The County executive confirms having awarded a tender for construction offices	Humphrey Gitonga	Not Resolved	30 <sup>th</sup> Sep 2020

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Response by the County	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)
	<p>Examination of support documents for construction of roads showed that it included Kshs.3,594,715 paid on 11<sup>th</sup> February 2018 to a firm for Construction of a New Chief and Deputy County Commissioner's office at Kathwana as per tender No. TNCG/QT/128/2018-2019 dated 30<sup>th</sup> November 2018. However, construction of offices for National Government functions is not classified under the devolved functions as per the fourth schedule of the constitution of Kenya 2010. Further, the expenditure was not included in the procurement plan and the budget for the period under review and it was charged to budget item 3110402 (Access roads).</p>	<p>for Chief and DCC at contract price of Ksh. 3,594,715</p> <p>After the identification of Kathwana as the County Headquarters for Tharaka Nithi County, there were no existing offices to accommodate the county operations. The County government negotiated with National Government to relocate the DCC and Chief from the offices they occupied before to create space for construction of Governor's office block.</p> <p>The county was to construct new offices for public administration at an alternative site to pave way for construction county Governors offices. The County therefore incurred the expenditure in constructing new DCC and Chief's offices at site within County Commissioner's grounds at Kathwana town</p>	Director Finance		

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Response by the County	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)
		During the FY 2018/19 the County had budgeted Ksh. 3.6 M under Refurbishment of Building 3110300 however, was erroneously uploaded on IFMIS under Access Roads.			
	<p><b>1.2 Construction of Kenya Medical Training College – Chuka</b></p> <p>on account of refurbishment of buildings which includes Kshs.10,000,000 being part payment in respect of construction of Kenya Medical Training College (KMTC- Tharaka Nithi). Available records indicate that the County Government entered into an agreement with a firm for the construction of Kenya Medical Training College (KMTC- Tharaka Nithi) at a contract price of Kshs.117,005,825. However, the construction of medical training college is not classified under the devolved functions as per the fourth</p>	<p>The County executive confirms having procured works for construction of Kenya Medical Training College at contract price of Ksh. 117,005,825 with payment of Ksh. 10,000,000 paid for interim certificate</p> <p>The County acknowledges the training aspect of medical professional is not devolved but provision of quality health services is critical and hence need to have adequate capacity, the County entered into Memorandum of Understanding (MoU) between Kenya Medical Training College and Chuka County Referral Hospital dated 11<sup>th</sup> February 2018.</p>	<p>Humphrey Gitonga</p> <p>Director Finance</p>	Not Resolved	30 <sup>th</sup> Sep 2020

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Response by the County	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)
	<p>schedule of the constitution of Kenya 2010. Further, there was no evidence to show that this project was subjected to public participation as required. In addition, the contract agreement for the project was not made available for review.</p>	<p>The County was obliged to provide conference and classroom space within the hospital facilities thus the county procured for construction of the training facilities as per the MoU</p>			
<p>REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS</p>					
<p><b>Conclusion:</b> <i>I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.</i></p>					
1.0	<p>A review of the revenue collection records and controls revealed that there was a total of 142 miscellaneous revenue receipt books relating to the financial year and earlier years that had not been surrendered by the revenue collectors.</p> <p>In the circumstances, it may not be possible to confirm the strength or otherwise on the existing controls over</p>	<p>The County confirms that the records showed Miscellaneous receipts Books issued to revenue collectors having not been surrendered back</p> <p>We have since updated the Receipts Books Register o record all surrendered books</p>	<p>Lawrence Kaburu  Director Revenue</p>	Not Resolved	30 <sup>th</sup> Sep 2020

THARAKA NITHI COUNTY EXECUTIVE  
 Reports and Financial Statements  
 For the Financial Year Ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Response by the County	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 collection and whether the revenue receipts books were properly utilized.				



Sign.....Date.25<sup>th</sup> August 2020

Dorothy I. K. Naivasha

CECM – FINANCE, ECONOMIC PLANNING AND TRADE

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**ANNEXURES**

**I. ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

<b>Exchequer Releases</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative Amount Ksh</b>
Equitable Share	682,880,400	706,428,000	1,118,511,000	1,079,265,000	3,587,084,400
Universal Healthcare in Devolved System Program (UHDSP) DANIDA	-	5,437,500	-	9,497,500	14,935,000
Transforming Health System for Universal Care Project (THSUC) World Bank	-	15,772,179	24,368,099	-	40,140,278
Agriculture Sector Development Support Programme (ASDSP) Sweden	-	-	9,009,045	6,339,363	15,348,408
Kenya Climate Smart Agriculture Project (KCSAP)	-	58,417,783	-	70,754,348	129,172,131
Kenya Urban Support Project - Urban Dev Grant (KUSP - UDG)	-	-	-	35,761,940	35,761,940
Urban Institutional Grant (KUSP - UIG)	-	-	-	8,800,000	8,800,000
Kenya Devolution Support Programme (KDSP)	-	-	-	30,000,000	30,000,000
Reimbursement for forgone User fees	-	-	-	8,218,119	8,218,119
Development of Youth Polytechnic	-	-	27,819,149	27,819,149	55,638,298
Road Maintenance Fuel Levy Fund	-	27,850,594	27,850,594	55,701,187	111,402,375
Covid 19 Emergency Grant	-	-	-	39,677,000	39,677,000
Health Workers Covid Risk Allowances	-	-	-	40,470,000	40,470,000
<b>Total Amount</b>	<b>682,880,400</b>	<b>813,906,056</b>	<b>1,207,557,887</b>	<b>1,412,303,606</b>	<b>4,116,647,949</b>

**COUNTY EXECUTIVE THARAKA NITHI COUNTY**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**II. ACCOUNT PAYABLES**

Voucher	Sub item Description	Payee	Retention Date	Amount Ksh
10002453	Contractors Retention Money	Darol Contractors Kenya Limited	08-Oct-18	619,013.30
10002452	Contractors Retention Money	Comtrends Entepriises Limited	08-Oct-18	1,000,000.00
10002444	Contractors Retention Money	Kenstar Electricals And Hardware Ltd	08-Oct-18	1,068,272.50
10002443	Contractors Retention Money	Darol Contractors Kenya Limited	08-Oct-18	1,115,473.70
10002451	Contractors Retention Money	Hardi Enterprises Limited	08-Oct-18	3,989,434.30
10002722	Contractors Retention Money	Probase Kenya Limited	19-Dec-18	3,500,000.00
10002779	Contractors Retention Money	Hardi Enterprises Limited	09-Jan-19	1,672,059.10
50000159	Contractors Retention Money	Nkuru Kenya Construction Co. Limited	10-May-19	708,064.00
10003257	Contractors Retention Money	Kemuart Limited	17-May-19	404,392.20
10003293	Contractors Retention Money	Kagaki Investments Ltd	23-May-19	178,964.30
10003289	Contractors Retention Money	Justin Electrical Services Ltd	23-May-19	444,375.10
10003295	Contractors Retention Money	Fortec Medix Supplies Limited	23-May-19	548,970.05
10003311	Contractors Retention Money	Denaki Ideal Limited	24-May-19	10,779.55
10003331	Contractors Retention Money	Hardi Enterprises Limited	29-May-19	2,458,339.30
10003404	Contractors Retention Money	Westomaxx Investment Limited	04-Jun-19	630,014.50
10003659	Contractors Retention Money	Melly And Lelly General Contractors Ltd	20-Jun-19	3,500,000.00
10003739	Contractors Retention Money	Orientalwise Autogarage Ltd	24-Jun-19	420,000.00
10003859	Contractors Retention Money	Wisdom Logistics Limited	27-Jun-19	137,157.00
10003906	Contractors Retention Money	Fortec Medix Supplies Limited	27-Jun-19	638,000.00
10003932	Contractors Retention Money	Nkuru Kenya Construction Co. Limited	30-Jun-19	199,650.50
10002850	Contractors Retention Money	Starken Suppliers and Contractors Ltd	06-Feb-19	200,524.60
10002811	Contractors Retention Money	Betga Enterprises Limited	17-Jan-19	18,286.40
10002994	Contractors Retention Money	Kenstar Electricals And Hardware Ltd	20-Mar-19	740,507.60
10002996	Contractors Retention Money	Darol Contractors Kenya Limited	20-Mar-19	605,080.90
10003010	Contractors Retention Money	Blue Icon Solutions Limited	20-Mar-19	81,214.30
10003005	Contractors Retention Money	Micva Contractors Limited	20-Mar-19	31,414.80
10002999	Contractors Retention Money	Pilot Glassmart And Gen. Contractor Ltd	20-Mar-19	26,857.50
10003163	Contractors Retention Money	Target General Merchants Ltd	02-May-19	154,976.00
10003184	Contractors Retention Money	Baretu Gen. Construction Company Ltd	10-May-19	134,583.20

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Voucher	Sub item Description	Payee	Retention Date	Amount Ksh
10003317	Contractors Retention Money	Rafikihost Ltd	24-May-19	14,909.60
50000233	Contractors Retention Money	Kenric Investment Limited	12-Mar-20	602,513.20
50000236	Contractors Retention Money	Jaytton Enterprise Limited	12-Mar-20	613,848.80
50000242	Contractors Retention Money	Kenstar Electricals And Hardware Ltd	21-Apr-20	597,996.00
50000243	Contractors Retention Money	Conslog Engineering Services Ltd	21-Apr-20	693,040.80
50000255	Contractors Retention Money	Jaytton Enterprise Limited	30-Apr-20	743,096.00
50000256	Contractors Retention Money	Starken Suppliers and Contractors Ltd	30-Apr-20	649,252.00
50000257	Contractors Retention Money	Mucore Enterprises Ltd	30-Apr-20	569,515.50
50000265	Contractors Retention Money	Summer Contractors Gen. Supplies Ltd	30-Apr-20	741,897.20
50000277	Contractors Retention Money	Darol Contractors Kenya Limited	27-May-20	765,020.00
50000279	Contractors Retention Money	Kemuart Limited	28-May-20	657,487.70
50000282	Contractors Retention Money	Darol Contractors Kenya Limited	19-Jun-20	833,013.60
50000229	Contractors Retention Money	Axisco Engineering Company Limited	05-Feb-20	663,365.70
50000269	Contractors Retention Money	Glovima Logistics Limited	07-May-20	735,170.30
10003995	Contractors Retention Money	Match Electricals Limited	08-Oct-19	99,600.00
10004702	Contractors Retention Money	Westomaxx Limited	04-May-20	304,545.00
10004001	Contractors Retention Money	Bosma Electricals	08-Oct-19	98,000.00
10004005	Contractors Retention Money	Match Electricals Limited	08-Oct-19	246,900.00
10004024	Contractors Retention Money	Melly and Lelly Gen. Contractors Ltd	09-Oct-19	2,418,358.60
10004025	Contractors Retention Money	Kenric Investment Limited	09-Oct-19	1,783,216.95
10004026	Contractors Retention Money	Kenric Investment Limited	09-Oct-19	1,796,719.35
10003970	Contractors Retention Money	Hardi Enterprises Limited	27-Sep-19	953,089.30
10003974	Contractors Retention Money	Orientalwise Autogarage Ltd	27-Sep-19	871,464.00
10003977	Contractors Retention Money	Starken Suppliers and Contractors Ltd	27-Sep-19	424,190.00
10003982	Contractors Retention Money	Jaytton Enterprise Limited	27-Sep-19	430,571.00
10003986	Contractors Retention Money	Kenstar Electricals And Hardware Ltd	27-Sep-19	126,921.00
10003992	Contractors Retention Money	Orientalwise Autogarage Ltd	08-Oct-19	408,572.00
10004014	Contractors Retention Money	Orientalwise Autogarage Ltd	09-Oct-19	950,000.00
10004029	Contractors Retention Money	Hardi Enterprises Limited	22-Oct-19	2,969,899.70
10004033	Contractors Retention Money	Hardi Enterprises Limited	25-Oct-19	1,000,000.05

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Voucher	Sub item Description	Payee	Retention Date	Amount Ksh
10004038	Contractors Retention Money	Machant Construction Limited	25-Oct-19	108,479.10
10004075	Contractors Retention Money	Orientalwise Autogarage Ltd	19-Dec-19	388,314.40
10004081	Contractors Retention Money	Starken Suppliers and Contractors Ltd	19-Dec-19	184,838.00
10004086	Contractors Retention Money	Kenstar Electricals and Hardware Ltd	19-Dec-19	202,845.80
10004091	Contractors Retention Money	Jaytton Enterprise Limited	19-Dec-19	158,294.10
10004196	Contractors Retention Money	Starken Suppliers and Contractors Ltd	16-Jan-20	943,575.00
10004047	Contractors Retention Money	Orientalwise Autogarage Ltd	12-Nov-19	845,446.70
10004120	Contractors Retention Money	Melly and Lelly Gen. Contractors Ltd	20-Dec-19	1,417,500.00
10004471	Contractors Retention Money	Melly and Lelly Gen. Contractors Ltd	22-Jan-20	1,417,500.00
10004126	Contractors Retention Money	Bosma Electricals	20-Dec-19	99,000.00
10004130	Contractors Retention Money	Bosma Electricals	20-Dec-19	196,500.00
10004231	Contractors Retention Money	Softcom Business Solutions Limited	20-Jan-20	194,532.00
10004187	Contractors Retention Money	Daily Investors Ltd	15-Jan-20	59,091.00
10004113	Contractors Retention Money	Melly and Lelly Gen. Contractors Ltd	20-Dec-19	1,429,679.10
10004209	Contractors Retention Money	Kemuart Limited	17-Jan-20	82,197.60
10004590	Contractors Retention Money	Comtrends Entepries Limited	12-Mar-20	334,991.30
10004063	Contractors Retention Money	Kenstar Electricals And Hardware Ltd	11-Dec-19	299,700.00
10004066	Contractors Retention Money	Rofkim Investments Ltd	11-Dec-19	249,600.00
10004071	Contractors Retention Money	Visual Works Limited	11-Dec-19	247,750.00
10004127	Contractors Retention Money	Kenstar Electricals And Hardware Ltd	20-Dec-19	159,342.90
10004168	Contractors Retention Money	Rofkim Investments Ltd	07-Jan-20	199,200.00
10004227	Contractors Retention Money	Softcom Business Solutions Limited	20-Jan-20	624,395.00
10004667	Contractors Retention Money	Hardi Enterprises Limited	21-Apr-20	440,000.05
10004840	Contractors Retention Money	Kenstar Electricals And Hardware Ltd	29-May-20	149,850.00
10004853	Contractors Retention Money	Wakeh Holdings Limited	29-May-20	99,930.00
10004857	Contractors Retention Money	Jaytton Enterprise Limited	29-May-20	49,780.00
10004895	Contractors Retention Money	Orientalwise Autogarage Ltd	04-Jun-20	833,483.20
10004953	Contractors Retention Money	Wakeh Holdings Limited	15-Jun-20	49,880.00
10004960	Contractors Retention Money	Kenric Investment Limited	15-Jun-20	99,880.00
10004963	Contractors Retention Money	Orientalwise Autogarage Ltd	15-Jun-20	99,830.00

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Voucher	Sub item Description	Payee	Retention Date	Amount Ksh
10004013	Contractors Retention Money	Westomaxx Investment Limited	09-Oct-19	200,000.00
10004079	Contractors Retention Money	Kenric Investment Limited	19-Dec-19	769,034.00
10004105	Contractors Retention Money	Starken Suppliers and Contractors Ltd	20-Dec-19	943,575.00
10004137	Contractors Retention Money	Melly And Lelly Gen. Contractors Ltd	20-Dec-19	1,417,500.00
10004849	Contractors Retention Money	Jomvick Enterprises Limited	29-May-20	49,540.80
10004881	Contractors Retention Money	Hardi Enterprises Limited	03-Jun-20	1,563,620.60
10005000	Contractors Retention Money	Melly and Lelly Gen. Contractors Ltd	19-Jun-20	1,842,686.10
10005082	Contractors Retention Money	Waciama Company Limited	29-Jun-20	149,963.20
10004568	Contractors Retention Money	Kenric Investment Limited	09-Mar-20	899,770.00
				<b>68,499,673.00</b>

Various	VAT Withholding	Commissioner of Vat	30-Jun-20	10,146,654.00
Various	VAT Withholding	Commissioner of Income Tax & PAYE	30-Jun-20	588,433.00
Various	VAT Withholding	Commissioner of Vat	30-Jun-19	24,320,109.00
				<b>35,055,196.00</b>

COUNTY EXECUTIVE THARAKA NITHI COUNTY  
 Reports and Financial Statements  
 For the Financial Year Ended June 30, 2020

III. PENDING BILLS

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
1	Capiton Construction Limited	909490	05/12/2015	207.00	22/11/2016	1,585,307	Proposed completion works for maternity and basement offices at Chuka hospital	Building
2	Mpofu Traders	TNCG/SHD / 001/2015-2016	25/01/2017	1	16/05/2017	861,553	Construction of bodaboda sheds at Gieokereke market	Building
3	Nyakstel Contractors	378		21/03/1904	17/05/2017	991,028	Proposed construction of Dispensary Block at Kasarani Dispensary	Building
4	Kagaki Inv. Ltd	128	27/10/2017	3	06/11/2017	504,194	Maintenance of Kathwana Headquarters Block	Building
5	Waciama Company Ltd	1516655	04/06/2018	2	22/06/2018	701,200	Development of Magutuni Market	Building
6	Supp Merchants	1070151	30/11/2016	28.00	28/12/2018	1,401,048	Rehabilitation of Nkarini Dispensary	Building
7	Kenstar Electrical and Hardware	TNCG/TNDR/29 /2017-2018	08/03/2018		04/02/2019	4,109,818	Operationalization of AT1 at Itugururu final works	Building
8	Betga Enterprises Limited			210	20/03/2019	206,257	Construction of ECDE Class- Chiakariga Ward	Building
9	Altan Enterprises Limited	1625590	10/05/2019	101	06/12/2019	1,643,050	Proposed tiling works for Amenity and Ward II at Chuka Hospital	Building
10	Chanti Ventures Limited	15	12/09/2019	CV1156	30/01/2020	59,000	Construction of 2 ECDE Classes - Chiakariga Ward	Building

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	<b>Contractor / Supplier Name</b>	<b>Contract / LPO / LSO No.</b>	<b>Contract / LPO / LSO Date</b>	<b>Invoice No.</b>	<b>Invoice Date</b>	<b>Amount Ksh.</b>	<b>Description of Work Done</b>	<b>Economic Class</b>
11	Jaytton Enterprise Limited	TNCG/35/2019-2020		38	02/04/2020	4,881,700	Construction of Mukothima Market	Building
12	Tolerance Contractors Limited	TNCG/775330/2019-2020	09/03/2020	1782	14/04/2020	3,763,150	Additional Works DC Ground	Building
13	Kenric Investments	1665908	22/02/2019	068	22/04/2020	5,034,330	Construction of Kathwana Social Hall	Building
14	Jodatrack Company Limited	203	20/03/2020	23	28/05/2020	1,735,565	Proposed completion works at Nkangani Dispensary	Building
15	Rezworld Services	15	08/02/2020	3874	04/06/2020	993,845	Construction of Ablution Block at Chuka Agricultural offices	Building
16	Kenric Investment Ltd	TNCG/10/2019-2020	10/10/2019	69	05/06/2020	4,351,456	Extension works at executive block	Building
17	Orientalwise Autogarage Ltd	TNCG/133/2018-2019	19/02/2019	2140	18/06/2020	5,890,000	Construction Governor's Residence	Building
18	Dylene Enterprises		18/02/2019	12	18/06/2020	2,763,576	Proposed completion of Kitchen block at Muthambi Health centre	Building
19	Hardi Enterprises Limited	1562566	20/03/2018	17	23/06/2020	7,419,160	Proposed Construction of OPD block (phase 1) works NO.9 at Chuka Hospital	Building
20	Gekman Building ContractorsLtd	748663		Inv/TNC/2020/06/02	25/06/2020	589,550	proposed mortuary at Marimanti hospital	Building
21	Gekman Building ContractorsLtd	748663		Inv/TNC/2020/06/03	25/06/2020	1,701,654	proposed mortuary at Marimanti hospital	Building
22	Tangerine Auto Hardware	2409442	27/05/2015	651&652	29/05/2015	999,780	Supply of pipes and fittings for Karlma ka Nderi water project	Civil Works

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
23	Penshawa Construction	1290201	08/04/2016	122	12/05/2016	4,497,990	Intake construction of Nkorongo Nkobore irrigation project	Civil Works
24	Tangerine Auto Hardware	1063784	29/05/2015	479	15/06/2016	5,206,020	Excavating and laying of pipes for Kavando irrigation project	Civil Works
25	Allamy Space Developer	TNCG/RDS/51/2015-2016	23/03/2015	3	28/06/2016	1,906,228	Spot improvement of Mitheru-nithi roads-cert 3	Civil Works
26	Mbuubu Investment Ltd	TNCG/TR/0045/16-17	03/09/2016	1	07/09/2016	381,871	Construction of Stage Sheds at Kithaga Market	Civil Works
27	Supp Merchants Ltd	TNC/MKT/19B/2015-2016	21/04/2016	23	29/09/2016	440,693	Proposed Works at Kathathani Market	Civil Works
28	Supp Merchants Ltd	TNCG/MKT/GHNG/01/2015-2016	21/04/2016	25	30/09/2016	537,573	Proposed Work for Gachiongo Market	Civil Works
29	Supp Merchants Ltd	TNCG/SHD/001/2015-2016	05/09/2016	24	03/02/2017	1,745,336	Proposed Stage Sheds at Nkarini, Makutano Ma Chiakariga and Marimanti & Materu Market	Civil Works
30	Lawmar Construction Co Ltd	396	18/05/2017	212	30/05/2017	3,692,052	Construction of pumping unit for Makanyanga water project	Civil Works
31	Kimwere Investment	34	06/07/2017	907	30/08/2017	392,000	Supply of pipes at Kairini Pry School	Civil Works
32	Loque Consolidated Co Ltd	397	28/05/2017	10	08/09/2017	1,614,500	Rehabilitation works for Kamutiria water intake	Civil Works
33	Jakwess Hodings Ltd	261	12/12/2016	16	19/02/2018	605,883	Construction of water tank at Chiakariga market	Civil Works
34	Northtrack Company Ltd	TNCG/QT/289/2017-2018	28/06/2018	440	12/03/2018	2,327,780	Routine maintenance & spot improvement of	Civil Works

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	<b>Contractor / Supplier Name</b>	<b>Contract / LPO / LSO No.</b>	<b>Contract / LPO / LSO Date</b>	<b>Invoice No.</b>	<b>Invoice Date</b>	<b>Amount Ksh.</b>	<b>Description of Work Done</b>	<b>Economic Class</b>
							various roads in Maara sub-county	
35	Supp Merchants Ltd	TNCG/BDG/ MKT/01/16-17	21/11/2016	26	21/12/2018	519,958	Construction of Bodaboda Sheds at Kathangachini Market	Civil Works
36	Mopoa Contractors Limited	TNCG/12/BDG/ TRD/2016-2017		15	18/02/2019	586,278	Additional Works Tunyai Market	Civil Works
37	Machant Construction Ltd	1665506	26/4/2019	97	30/04/2019	1,936,260	Construction of Mwithanga water project pipeline	Civil Works
38	Autoconcept Ltd	1666616	04/08/2019	4680	14/05/2019	2,998,279	Intake construction For Mwienderi irrigation project	Civil Works
39	Jalenda Mining & Engineering Ltd	TNCG/110/ 2018-2019	26/03/2019	203	30/05/2019	7,551,716	Maintenance and spot improvement of Chogoria ward roads	Civil Works
40	Jomvick Enterprises Ltd	1665535	14/05/2019	1	31/05/2019	3,600,000	Construction works for Improvement of Mwonge water project	Civil Works
41	Duo Building Contractors	1665531	05/10/2019	85	06/06/2019	2,999,645	Construction of Karangare Rock catchment	Civil Works
42	Oxygen Cags	1625146	06/03/2019	1	06/06/2019	417,400	Supply and installation of pipes improvement of Murigi water project	Civil Works
43	Mketu Limited	TNCG/112/ 2018-2019	24/01/2019	01	07/06/2019	5,525,486	Maintenance and spot improvement of Mwimbi ward Roads	Civil Works
44	Oxygen Cags	1625149	06/04/2019	1	15/06/2019	887,000	Installation of pipes for Muthambi Citije water project	Civil Works
45	Namlink Company	1625141	30/05/2019	058	19/06/2019	498,593	renovation of fire fighters quarters	Civil Works

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
46	Newport International Ltd	1665526	05/09/2019	886	23/06/2019	1,990,560	Supply and installation of CCTV cameras at 5 cess points	Civil Works
47	Paladin Construction Limited	TNCG/111/2018-2019	18/02/2019	3	25/06/2019	6,999,440	Grading and spot improvement of various roads at Ganga ward	Civil Works
48	Darol Contractors Ltd	TNCG/QT/368/18-19	31/05/2019	337	28/06/2019	2,986,543	Cabro Paving 111 At Chogoria	Civil Works
49	Tolerance Contr. Ltd	TNCG/QT/283/18-19	13/05/2019	973	28/06/2019	691,951	Construction of Septic Tank at Chuka Marigiti	Civil Works
50	Trifield Holdings Ltd	1665517	04/08/2019	1	06/11/2019	1,983,350	Construction and Sedimentation of Kinyingiri Irrigation Project	Civil Works
51	Orientalwise Autogarage Ltd	TNCG/127/2018-2019	19/02/2019	2155	17/12/2019	3,883,144	Variation of Work Kaanwa Market	Civil Works
52	Westomaxx Investments Ltd	TNCG/56/2018-2019	02/08/2018	63	19/12/2019	2,227,200	Upgrading of Kibugua Town Roads to Bitumen Standards	Civil Works
53	Mopoa Contractors Limited	TNCG/126/2018/2019	19/02/2019	12	22/12/2019	3,446,389	Construction of Kathangachini Market	Civil Works
54	Mopoa Contractors Limited	360	15/03/2019	05/01/1900	03/02/2020	3,220,000	Stumps Removal & Grading of Mukothima, Gatithini & Kathangachini	Civil Works
55	Reflection Investment	Tncg/28/2019-2020	10/10/2019	10	24/02/2020	1,977,034	Routine maintenance & spot improvement of Kangoro-Ikuu-Rubate-Itugururu road	Civil Works
56	Sky-Link Engineering Services Ltd			8	06/03/2020	2,999,748	Construction of Thanantu footbridge	Civil Works
57	Asigi Holdings Company Ltd	TNCG/3/2019-2020	10/10/2019	807	19/03/2020	4,123,452	Construction of Kabuabua Box Culvert	Civil Works

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	<b>Contractor / Supplier Name</b>	<b>Contract / LPO / LSO No.</b>	<b>Contract / LPO / LSO Date</b>	<b>Invoice No.</b>	<b>Invoice Date</b>	<b>Amount Ksh.</b>	<b>Description of Work Done</b>	<b>Economic Class</b>
58	Kenric Investment Ltd	TNCG/05/2019-2020	21/10/2019	142	22/03/2020	4,602,300	Construction of Kamuu bridge	Civil Works
59	Bundi Traders	3115006	24/03/2020	1	03/04/2020	480,000	Supply Tanks Magutuni& Kathangachini	Civil Works
60	Endaline Construction Co. Ltd	1043477		422	18/04/2020	2,345,501	Construction Mukothima Stadium Platform	Civil Works
61	Murimakah Construction Ltd	TNCG/767959/2019-2020	02/10/2019	85	23/04/2020	1,263,792	Construction of Ndigia Footbridge	Civil Works
62	Cabera Solution Ltd	TNCG/109/2018-19	26/11/2019	47	26/04/2020	1,031,704	maintenance & spot Improvement Baragu-Mwiria-Kirumi road	Civil Works
63	Justin Electrical Services Ltd		21/04/2020	305	06/05/2020	4,506,309	Proposed Power upgrade and electrical installation works at Magutuni Hospital	Civil Works
64	Kamasher Ventures Ltd			21	14/05/2020	1,000,008	Routine maintenance & spot improvement of Mukothima-Kirigicha road	Civil Works
65	Waciama Company Ltd	TNCG/27/2019-2020	10/10/2019	10	14/05/2020	1,983,150	Routine maintenance & spot improvement of Baragu-Igwanjau road	Civil Works
66	Kamasher Ventures Ltd			20	15/05/2020	1,500,000	Construction of Gatithini solid drift	Civil Works
67	Darol Contractors K Ltd		15/05/2020		19/05/2020	350,000	Supply of Murram	Civil Works
68	Recksars General Supplies			27	21/05/2020	117,531	Culvert along Kirubia-Gitwaka road	Civil Works
69	Kenstar Electricals & Hardware Ltd	TNCG/02/2019-2020	01/09/2020	550	22/05/2020	3,441,528	Construction of Iggowa bridge	Civil Works
70	Mucore Enterprises Ltd	TNCG/797672/2019-2020	15/05/2020	111	22/05/2020	1,499,486	Completion works at Kiamunjoro bridge	Civil Works

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
71	Wakeh Holdings Ltd			411774	22/05/2020	2,502,120	Construction of Naka bridge	Civil Works
72	Westomaxx Investments Ltd	TNCG/6/2019-2020	18/10/2019	62	22/05/2020	3,199,280	Construction of Checkpoint-Rukindu bridge	Civil Works
73	Staweja Company Ltd			21793	25/05/2020	3,753,412	Gravelling of Kangoro-Rubate-Itugururu Road	Civil Works
74	Axisco Engineering Company Ltd	1625946	04/05/2020	1	26/05/2020	1,999,960	Pipeline extension for Kirigicha Gichini	Civil Works
75	Wakeh Holdings	TNCG/767818/2019-2020	02/08/2019	411778	26/05/2020	3,956,760	Routine maintenance & spot improvement of Kibugua- Magenka road	Civil Works
76	Ecosard Group Ltd	1665702	06/02/2020	1	28/05/2020	987,700	Repair works nad maintenance for Various water projects	Civil Works
77	Joycot General Contractors	1625140		2	04/06/2020	4,497,761	Construction of Chiakamakama water project	Civil Works
78	Ecosard Group Ltd	1625949	04/08/2019	1	05/06/2020	487,300	Installation of Solar panels at Kiamurukima and connection at nkodi water project	Civil Works
79	Kamasher Ventures Ltd			4.5.7	05/06/2020	3,069,542	Routine maintenance & spot improvement of Kembesi - Rukenya Road	Civil Works
80	Darol Contractors K Ltd	TNCG/797683/2019-2020			06/06/2020	1,793,592	Improvement Kieni - Kiroo road	Civil Works
81	Waciama Company Ltd	TNCG/797681/2019-2020			06/06/2020	446,832	Improvement Kaururu road	Civil Works

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	<b>Contractor / Supplier Name</b>	<b>Contract / LPO / LSO No.</b>	<b>Contract / LPO / LSO Date</b>	<b>Invoice No.</b>	<b>Invoice Date</b>	<b>Amount Ksh.</b>	<b>Description of Work Done</b>	<b>Economic Class</b>
82	Makaburu Ltd	TNCG/26/2019-2020	10/10/2019	18	06/06/2020	3,233,500	Routine maintenance & spot improvement of Katharaka - Chiakanyinga-Mukui road	Civil Works
83	Alphasam Ltd	TNCG/09/2019-2020	10/10/2019	89	06/06/2020	2,398,532	Construction Kibura-Gautini bridge	Civil Works
84	Capital Base Ltd	1625147	06/03/2019	25	14/06/2020	2,775,823	Construction Elevated tank and communal water kiosks at Weru market	Civil Works
85	Cabera Solutions Limited	1625583	29/03/2019	42	16/06/2020	872,110	Proposed extension of one number dispensary block and fencing at makengi Dispensary	Civil Works
86	Roman Green Co Limited	1625970	24/05/2019	7549	16/06/2020	968,180	Proposed power house for Chuka Hospital	Civil Works
87	Roman Green Co Limited	1625969	24/05/2019	7550	16/06/2020	1,030,420	Proposed power house for Marimanti Hospital	Civil Works
88	Jimro Enterprises Ltd	1665721	06/06/2020	103	17/06/2020	2,998,237	Improvement of extension of Kibunga Gakimiki water project	Civil Works
89	Kemuart Limited	TNCG/32/2019-2020	10/10/2019		17/06/2020	1,650,680	Routine maintenance & spot improvement of Mutonga - Kaare - Nguruki road	Civil Works
90	Summer Contractors And General Supplies Ltd	TNCG/30/2019-2020	10/06/2019		17/06/2020	2,760,220	Routine maintenance & spot improvement of Mitheru-Kiini-Giampampo road	Civil Works
91	Oxygen Cags	1665723	06/06/2020	52	24/06/2020	674,848	Rehabilitation works for Kavando irrigation project	Civil Works

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
92	Oxygen Cags	1665722	06/06/2020	54	24/06/2020	1,801,575	Rehabilitation of Mbogoni irrigation project	Civil Works
93	Axisco Engineering Company Ltd	33	12/05/2020	2563	26/06/2020	1,407,185	Rehabilitation of tea buying centres - Muthambi sub- county	Civil Works
94	Cray Enterprises Limited	32	12/05/2020	2432	26/06/2020	3,472,565	Rehabilitation of tea buying centres - Maara sub- county	Civil Works
95	Jasry Construction Company Ltd	31	12/06/2020	10052	26/06/2020	3,296,500	Rehabilitation of tea buying centres- Chuka sub- county	Civil Works
96	Supp Merchant Ltd	1665720	06/01/2020	30	26/06/2020	2,183,000	Rehabilitation of Turima Tweru Irrigation Project	Civil Works
97	Waciama Company Ltd	1665705	05/04/2020	1	27/06/2020	4,000,000	Civil Works for Mukui Uri Mbugi Water project	Civil Works
98	Waciama Company Ltd	1665705	06/04/2020	1	27/06/2020	2,346,000	Civil Works for Mukui Uri Mbugi Water project	Civil Works
99	Captal Base Ltd	1665725	06/01/2020	116	28/06/2020	3,323,700	Pipe laying for Nkongo Nkobole Irrigation project	Civil Works
100	Captal Base Ltd	1625947	06/06/2020	114	28/06/2020	1,998,147	Improvement of main lines Gitogo Kamaindi water project	Civil Works
101	Autoconcept Ltd	1665726	06/06/2020	1	29/06/2020	3,582,000	Construction of Nithi Kari irrigation project	Civil Works
102	Sophkia Enterprises	2009123	14/03/2014	7	20/03/2014	123,200	Supply of foodstuff to Chuka Hospital	Goods
103	Sophkia Enterprises	2303093	15/10/2014	8	17/10/2014	157,500	Supply of foodstuff to Chuka Hospital	Goods

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	<b>Contractor / Supplier Name</b>	<b>Contract / LPO / LSO No.</b>	<b>Contract / LPO / LSO Date</b>	<b>Invoice No.</b>	<b>Invoice Date</b>	<b>Amount Ksh.</b>	<b>Description of Work Done</b>	<b>Economic Class</b>
104	Sophkia Enterprises	2023829	11/06/2014	9	19/11/2014	192,500	Supply of foodstuff to Chuka Hospital	Goods
105	Nyati Enterprises	2342374/ 75/ 76/77	20/01/2015	28	11/01/2015	817,705	Supply of foodstuff to Marimanti Hospital	Goods
106	Total Hospital Solution Ltd	2342081	02/03/2015	SNV00 001243	09/02/2015	712,250	Supply of Non-Pharmaceuticals	Goods
107	Total Hospital Solution Ltd	2342018	16/12/2014	SNV00 001237	12/02/2015	28,750	Supply of Non-Pharmaceuticals	Goods
108	Sophkia Enterprises	2361203	28/05/2015	7	06/03/2015	137,800	Supply of Foodstuff Chuka Hospital	Goods
109	Offix Solutions	2361401	27/02/2015	154	12/05/2015	1,265,430	Supply Office Stationeries	Goods
110	Kickdown Trading Company	2099172	26/05/2015	51	29/05/2015	277,600	Purchase Computer Accessories	Goods
111	Jalbs Kenya Limited	1607567	15/09/2015	58	18/09/2015	175,000	Supply Tyres	Goods
112	Nyaribo Gen.Contr.Ltd	2409184	11/12/2015	219	15/12/2015	29,900	Supply Stationery	Goods
113	Weaver Bird Garment	2409399	16/11/2015	4645	19/12/2015	500,000	Supply Pollo T-Shirt with County Logo	Goods
114	Travotech Agencies	3251127	14/10/2015	158319-69	09/01/2016	1,330,199	Supply Non-Pharmaceuticals Chuka Hospital	Goods
115	Kathwana Energies Fuel Station	2215270	16/09/2016	31	10/10/2016	200,000	Supply Fuel	Goods
116	Jasho Prime Supermarket	2215973	03/03/2016	672	03/12/2016	142,500	Supply Sodium Hydrochloride Chuka Hospital	Goods
117	Kemrah Enterprises	306	15/01/2017	17	06/03/2017	103,750	Supply of Computer accessories	Goods

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
118	Kemrah Enterprises	309	15/02/2017	14	06/03/2017	87,000	Supply of stationaries	Goods
119	Above and Beyond Expectations Co. Ltd	347	21/03/2017	105	27/03/2017	410,000	Supply of tyres	Goods
120	Kinro Enterprises	1	15/06/2017	28	24/05/2017	353,500	Supply of office equipments	Goods
121	Travotech Agencies	2815404/05	27/04/2017	158366/ 67/85	24/05/2017	175,166	Supply Laboratory Reagents Tomagutuni Hospital	Goods
122	Kemrah Enterprises	305	15/02/2017	16	03/06/2017	475,000	Supply of printers	Goods
123	Jemra Supplies Ltd	16	12/04/2017	01 & 02	05/06/2017	981,000	Supply and Delivery Laptops & IPAD	Goods
124	Mutindwa Chemist			16276 /77/ 18175/ 97/46/ 49/50/ 36/ 37/ 55/ 51/50	30/01/2018	492,180	supply of medical drugs to Marimanti Hospital	Goods
125	Dwanduh Logistics And Supplies Limited	3245932	26/11/2018	08	12/04/2018	483,500	Supply of Revenue Receipt Books	Goods
126	Wadalink Ventures Limited	2995979/80/81	13/03/2018	0008/0010 /0011	13/04/2018	941,350	Supply of Foodstuff to Marimanti Hospital	Goods
127	Muhoti Suppliers	3115131	08/06/2018	3	12/06/2018	105,900	Supply Computer Accessories	Goods
128	Leeds Collection Ltd	3117903	21/05/2018	1	06/07/2018	360,000	Supply and delivery of water tanks for GVN office	Goods
129	Travotech Agencies	2761734-47	06/06/2018	159928/ 43/44	24/09/2018	522,620	Supply Laboratory Reagents Marimanti Hospital	Goods

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	<b>Contractor / Supplier Name</b>	<b>Contract / LPO / LSO No.</b>	<b>Contract / LPO / LSO Date</b>	<b>Invoice No.</b>	<b>Invoice Date</b>	<b>Amount Ksh.</b>	<b>Description of Work Done</b>	<b>Economic Class</b>
130	Omaera Pharmaceuticals Limited	3251122/23	18/01/19	OMV36205 /558	21/01/2019	647,340	supply of Drugs to Chuka Hospital	Goods
131	Ciami General Supplies Limited	3251175	24/05/2019	14	06/03/2019	213,000	Supply of charcoal/firewood to Marimanti Hospital	Goods
132	Joeline Media	3377766	12/06/2019	3251434	13/03/2019	186,020	Supply of branded items, stationery and cleaning materials	Goods
133	Capal Base Ltd	3251366	3/0/2019	1	04/05/2019	898,500	Supply of pipes for Matiri Mutonga water project	Goods
134	Mpofu Traders	3251363	26/03/19	18	13/05/2019	69,575	Supply of Cleansing materials to Magutuni Hospital	Goods
135	Drekeys Enterprises	3251232	18/04/2019	067/068	15/05/2019	1,625,630	Supply of Medical equipments to new Dispensaries	Goods
136	Mission For Essential Drugs And Supplies	3251424	20/5/2019	276613	24/05/2019	170,714	Supply of eye unit drugs	Goods
137	Alegios Systems Solutions	3251231	18/04/2020	807/808/809	27/05/2019	1,920,500	Supply of furniture for new facilities	Goods
138	Shehe Enterprises	3251221	15/04/2019	1	29/05/2019	1,993,180	Supply of water pipes and materials to Gitombani Water project	Goods
139	Mirror Alpha Limited	3251173	24/05/2019	29/02/1900	31/05/2019	246,700	Supply Cleansing Materials Marimanti Hospital	Goods
140	Denis Mugambi Kanga Butchery	3377865	08/02/2019	1	02/06/2019	374,400	Supply fresh meat to Chuka Hospital	Goods
141	Mirror Alpha Limited	3251234/35/36	19/03/2019	1	05/06/2019	596,450	Supply of stationery to magutuni hospital	Goods

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
142	Mac Levis Group Limited	3251371	26/04/2019	7	13/06/2019	1,999,200	Supply of water pipes to Mukami irrigation project	Goods
143	Ciami General Supplies Limited	3251164	29/05/2019	376	18/06/2019	182,500	Supply of foodstuff to Chuka Hospital	Goods
144	Kroll And Kent	3251447	06/03/2019	720691	27/06/2019	1,999,300	Supply of laptops	Goods
145	Mamel Enterprises	3251180/81	28/05/2020	012	10/07/2019	1,123,200	supply of public health commodities	Goods
146	Chemoquip Limited	3251155	28/05/2019	Various	20/07/2019	1,956,915	Supply of laboratory reagents to Chuka Igambang'ombe health facilities	Goods
147	KEMSA	3377769	08/08/2019	75839/75781/87/06	09/08/2019	12,965,865	Supply of medical drugs	Goods
148	KEMSA	3377768	08/08/2019	75704	31/08/2019	425,116	Supply of Laboratory reagents	Goods
149	Palista Investment Limited	306	08/06/2019	044/045	16/10/2019	1,715,265	Supply of foodstuff to Marimanti Hospital	Goods
150	Associated Motors	3377791	25/09/2019		22/10/2019	27,000,000	supply of Double Cab Isuzu D-max motor vehicles	Goods
151	KEMSA	3377771	08/08/2019	75705/840	31/10/2019	8,700,000	Supply of Non-pharmaceuticals	Goods
152	Dochcake Enterprises	3251, 403, 402, 404	14/05/2019	1	06/11/2019	1,988,200	Supply of water pipes to Sisi kwa sisi irrigation project	Goods
153	Wilmag Kenya Ltd	3377872	19/11/2019	1	22/11/2019	720,075	Supply of various materials	Goods
154	Dofidah Supplies Limited	308	11/05/2019	106	25/11/2019	71,500	Supply of Charcoal to Chuka Hospital	Goods
155	Kemsa	3377866	15/11/2019	75910	25/11/2019	3,541,100	Supply of Linen	Goods

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
156	Robkom Contractors Ltd	3251483	25/01/2019	1	02/12/2019	878,240	Supply of water tanks, pipes and fittings to various projects in the county	Goods
157	Bundi Traders	3377856	02/08/2019	35	11/12/2019	1,258,900	Supply of foodstuff to Chuka Hospital	Goods
158	Andorm Suppliers Limited	39	25/03/2020	65	04/01/2020	230,000	Supply of public health uniforms	Goods
159	Andorm Suppliers Limited	40	25/03/2020	66	04/01/2020	708,000	Supply of office Furniture	Goods
160	Harnock Investment	318	14/01/2020	001/005	21/01/2020	456,950	Supply of foodstuff to Kibung'a Hospital	Goods
161	Mpofu Traders	317	14/01/2020	49	21/01/2020	589,200	Supply of foodstuff to magutuni Hospital	Goods
162	Philigases Enterprises	3377788		1	21/01/2020	1,313,300	supply of medical oxygen	Goods
163	Andorm Supplies Limited	5	20/01/2020	04	24/01/2020	487,400	Supply of Spikes	Goods
164	Mpofu Traders	4	20/01/2020	52	24/01/2020	249,100	Supply of uniforms	Goods
165	Lukim Suppliers	3377888	08/02/2019	2	01/02/2020	429,200	Supply of perishable foodstuff to Chuka Hospital	Goods
166	Kemsa	3115002	23/01/2020	76097/76198	04/02/2020	522,755	Supply of Laboratory reagents	Goods
167	PRD Rigs Kenya	3541901	25/05/2020	1	06/02/2020	1,542,285	Supply and delivery of Rig spare parts	Goods
168	Mpofu Traders	3377897	08/02/2019	1	13/02/2020	397,850	supply of stationery to Marimanti and kibunga hospital	Goods

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
169	Dwanduh Logistics And Supplies Limited	3115014	02/02/2020	49	14/02/2020	398,000	Supply of Revenue Receipt Books	Goods
170	Kemsa	3115003	23/01/2020	76095	25/02/2020	10,200,741	Supply of medical drugs	Goods
171	Simlaw Seeds Company Ltd	3231930	12/05/2020	220366	26/02/2020	2,001,125	Supply of Brachairia molato and Boma Rhodes grass seeds	Goods
172	Kemsa	3115001	23/01/2020	76096	26/02/2020	8,927,911	Supply of Non-pharmaceuticals	Goods
173	Mpofu Traders	3377898	08/02/2020	042/043	28/02/2020	395,000	supply of medical files to Marimanti and Kibunga hospitals	Goods
174	Dwanduh Logistics And Supplies Limited	3115012	02/03/2020	41	02/03/2020	1,091,000	Supply of Revenue Receipt Books	Goods
175	Kemsa	3115019	16/3/2020	76219	04/03/2020	2,101,700	supply of Non-pharmaceuticals	Goods
176	Zupharc Limited	3115044	14/02/2020	5	09/03/2020	405,490	Supply of disease surveillance materials	Goods
177	Nechal Enterprise	3377896	08/02/2019	357	23/03/2020	534,500	Supply of medical file to Chuka and Magutui Hospitals	Goods
178	Nechal Enterprise	3377855	08/02/2019	222/23/24/319	23/03/2020	500,120	Supply of Stationery to Chuka and Magutuni Hospitals	Goods
179	Kibo Africa Ltd	38	20/03/2020	20000436	31/03/2020	2,100,004	supply of motorcycles	Goods
180	Nechal Enterprise	27619	05/04/2020	271	05/04/2020	494,500	supply of office stationeries	Goods
181	Celbacom Limited	36	16/03/2020	INV-001001	14/04/2020	775,390	Supply of Public Health Commodities	Goods
182	Andorm Suppliers Limited	207	25/03/2020	68	14/04/2020	1,434,000	Supply of office furniture	Goods

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	<b>Contractor / Supplier Name</b>	<b>Contract / LPO / LSO No.</b>	<b>Contract / LPO / LSO Date</b>	<b>Invoice No.</b>	<b>Invoice Date</b>	<b>Amount Ksh.</b>	<b>Description of Work Done</b>	<b>Economic Class</b>
183	Kemsa	3115001	23/01/2020	76200	15/04/2020	809,600	Supply of Non-pharmaceuticals	Goods
184	Kemsa	3115003	23/01/2020	433	20/04/2020	4,657,825	supply of medical drugs	Goods
185	Pajanka Supplies	3115047	06/04/2020	15	24/04/2020	755,515	Sanitary and Cleaning Materials, Supplies and Services	Goods
186	Pasaiba Tourmaline Limited	213	16/04/2020	3054	24/04/2020	1,500,000	Supply of Surgical face masks	Goods
187	Pasaiba Tourmaline Limited	212	16/04/2020	3053	24/04/2020	1,900,000	Supply of PPE complete kits	Goods
188	Pasaiba Tourmaline Limited	214	16/04/2020	3055	24/04/2020	1,300,000	Supply of face shield and gun Thermometres	Goods
189	Farmers Centre Ltd	PO 14	26/03/2020		27/04/2020	1,766,800	supply of desert locust surveillance equipments	Goods
190	Global Group Enterprises Limited	237	24/04/2020	86	29/04/2020	133,980	printing of Covid-19 IEC Publications	Goods
191	Two Kei General Fab Limited	43	24/04/2020	2287	30/04/2020	394,650	Supply of Fabricated Tanks	Goods
192	Biolight Medical Systems Ltd	191	03/03/2020	321	03/05/2020	297,950	Supply of dental Commodities to Chuka and Marimanti Hospital	Goods
193	Nechal Enterprise	56	06/03/2020	415	06/05/2020	75,000	Supply of laptop	Goods
194	Pajanka Supplies	3115048, 3115049,	13/03/2020	12	14/05/2020	751,275	Sanitary and Cleaning Materials, Supplies and Services	Goods
195	Equatorial Nut Processors Ltd	29	07/05/2020	30725	18/05/2020	1,331,700	Supply of macadamia seedlings	Goods

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
196	Lufarcon Limited	42	05/02/2020	006	25/05/2020	1,445,000	Supply of Covid-19 assorted commodities	Goods
197	Commeatus Solutions Company Limited	299	22/05/2020	3	26/05/2020	1,998,000	Supply of Surgical face masks	Goods
198	Justin Electrical Services Ltd	298	21/05/2020	119	26/05/2020	314,500	Supply of Continuous Current contractor block and lawn mower to Chuka Hospital	Goods
199	Celbacom Limited	34	03/04/2020	INV-001002	30/05/2020	195,672	Supply of Stationery	Goods
200	Winkipine Enterprises	3251163	08/02/2020	29	30/05/2020	443,500	Supply of Cleansing materials to Marimanti, Kibunga and Magutuni Hospitals	Goods
201	Joymacx Enterprises	189	27/02/2020	965	03/06/2020	367,400	Supply of Medical Equipments to Chuka Hospital	Goods
202	Kathwana Energies Filling	50	03/02/2020	2122	03/06/2020	660,000	Supply Tents and Events Organising	Goods
203	Chem General Merchants	255	05/06/2020	140	05/06/2020	1,344,000	Supply of Medical Oxygen	Goods
204	Harnock Investment	316	06/03/2020	008/009	06/06/2020	1,341,100	Supply of foodstuff to Kibung'a Hospital	Goods
205	Harnock Investment	319	06/03/2020	004/5/6	06/06/2020	588,000	Supply of Charcoal to Marimanti, Kibunga and Magutuni hospital	Goods
206	Biocare Health Systems Limited	307	06/02/2020	BIN6184	06/06/2020	1,998,000	Supply of Surgical face masks	Goods

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
207	Dylenne Enterprises	3541925	06/06/2019	094/095	06/06/2020	2,285,120	supply of public health commodities	Goods
208	Nechal Enterprise	349	15/06/2020	376	15/06/2020	250,000	Supply of X-ray envelopes to Chuka County Referral Hospital	Goods
209	Acon Medical Supplies Limited	311	06/06/2020	611	16/06/2020	1,382,410	Supply of Laboratory reagents to Magutuni, marimanti and kibunga hospitals	Goods
210	Jimro Enterprises Ltd	3541928	06/03/2020	101	16/06/2020	1,989,000	Supply of UPVC pipes to NIWASCO	Goods
211	Mpofu Traders	315	20/12/2019	18	16/01/2019	1,470,400	Supply of foodstuff to Chuka Hospital	Goods
212	Tabaka Supplies	312	06/06/2020	2001-2018	16/06/2020	1,194,560	Supply of Laboratory reagents to Chuka igambang'ombe health facilities	Goods
213	Dwanduh Logistics and Supplies Limited	19	06/06/2020	58	18/06/2020	383,750	Supply of Revenue Receipt Books	Goods
214	Kaglim Investments	354	20/12/2020	2	19/06/2020	207,600	Supply of perishable foodstuff to Chuka Hospital	Goods
215	Lukim Suppliers	353	20/12/19	4	19/06/2020	472,000	Supply of perishable foodstuff to Chuka Hospital	Goods
216	Sykam Kenya Traders	3115043	04/06/2020	152	19/06/2020	1,999,500	Supply and delivery of UPVC pipes to Ndagani KK irrigation project.	Goods
217	Mutindwa Chemist	350	06/06/2020	33449/50	22/06/2020	1,055,760	Supply of medical drugs	Goods

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	<b>Contractor / Supplier Name</b>	<b>Contract / LPO / LSO No.</b>	<b>Contract / LPO / LSO Date</b>	<b>Invoice No.</b>	<b>Invoice Date</b>	<b>Amount Ksh.</b>	<b>Description of Work Done</b>	<b>Economic Class</b>
218	Megamax Ventures Limited	3541943	06/06/2020	46	23/06/2020	725.800	Supply of pipes and fittings for Manyaga water project	Goods
219	Megamax Ventures Limited	3541942	06/06/2020	48	23/06/2020	718.900	supply of pipes and fittings to Rwanchege water project	Goods
220	Megamax Ventures Limited	3541941	06/06/2020	47	23/06/2020	1,413.800	Supply of pipes and fittings to Rukindu water project	Goods
221	Wagathitu Strategies	313	06/06/2020	3	24/06/2020	1,825.000	supply of Non-pharmaceuticals to Chuka Subcounty	Goods
222	Kaitheri Ventures	314	06/02/2020	001/002/005/008	29/06/2020	1,047,625	Supply of Non-pharmaceuticals	Goods
223	Ndungleeh General Printers And Supplies	3115013	02/03/2020	026	02/06/2020	249.000	Supply of Revenue Receipt Books	Goods
224	Walker Automec	915902	06/05/2014	1307	23/02/2015	107.000	Motor vehicle service	Services
225	lmenti Auto Garage	915928	22/11/2015	2057	25/06/2015	163,550	Servicing of vehicle reg. No. GKA6224P	Services
226	Jasho Prime Supermarket	1063890	04/05/2016	9955	15/04/2016	40.000	Hire of transport services Kitengela to Chuka Hospital	Services
227	Kemrah Enterprises	310	15/02/2017	18	06/03/2017	46.000	Supply of internet connecting accessories	Services
228	Fesi Investors Ltd	339	10/03/2017	5	12/03/2017	418,500	Printing of tender documents	Services
229	Tims Auto Care Garage	352	13/03/2017	1174	05/04/2017	139.000	Servicing of vehicle reg. No. 13GC 006A	Services

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
230	Runa Holdings & Contractors	1562570	04/09/2018	1	05/02/2018	1,458,000	Survey & Design for Kavando irrigation project	Services
231	Rwigi K.M Construction Co Ltd	1562575	04/07/2017	1	05/10/2018	1,549,200	Survey and Design for Gacenthinkuru Irrigation project	Services
232	M/S Duo Building Contractors	1665505	26/04/2019	81	23/05/2019	1,342,000	Carrying out survey and design for Rianthiga Irrigation project	Services
233	Winnet Technologies Ltd	1665523	08/05/219	1	06/06/2019	999,600	Carrying out survey & Design for Turima Tweru irrigation Project	Services
234	Ethamak Builders And Contractors Limited	1665631	24/06/2019	5240	26/06/2019	125,477	provision of tents and catering services at Marimanti Hospital	Services
235	Muktas Kenya Ltd	1665525	17/04/2020	46	06/07/2019	1,404,000	Survey and Design for Twamionki Irrigation project	Services
236	Holman Brothers E.A Ltd	1665624		IN112829	16/08/2019	1,284,526	Provision of service for motor grader	Services
237	Eciruma Supplies	1665666	19/08/2019	1	26/08/2019	116,000	Boards, Committees, Conferences and Seminars	Services
238	Tredds Resort		10/02/2019	1	18/10/2019	22,500	supply of catering services	Services
239	Tredds Resort		10/03/2019	2	18/10/2019	15,000	supply of catering services	Services
240	Tredds Resort			382	08/11/2019	100,000	Boards, Committees, Conferences and Seminars	Services
241	Goip Limited	1665810	14/11/2019	CGTN/01/2019	21/11/2019	1,972,000	Central County Call Center	Services
242	Softcom Business Solution Ltd	TNCG/54/2018-19	29/11/2018	629	30/11/2019	4,682,963	Commissioning of hospital management system-30% of the cost	Services

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	<b>Contractor / Supplier Name</b>	<b>Contract / LPO / LSO No.</b>	<b>Contract / LPO / LSO Date</b>	<b>Invoice No.</b>	<b>Invoice Date</b>	<b>Amount Ksh.</b>	<b>Description of Work Done</b>	<b>Economic Class</b>
243	College of Architecture and Engineering	TNCG/2018-2028	01/07/2018	4	10/12/2019	4,000,000	County Spatial Plan	Services
244	Tolerance Contractors Limited	1665835	10/12/2019	523	10/01/2020	1,330,000	Marimanti Greening	Services
245	Mpuku Contractors and General Suppliers Limited	TNCG/758686/2019-2020 (1665831)	06/12/2019	30	15/01/2020	500,000	Kathangachini Greening	Services
246	Harnock Investment	1625951	20/01/2020	19	20/01/2020	133,380	Provision of Catering services	Services
247	Makinya Autospares	73	01/08/2020	590	31/01/2020	18,100	maintenance of vehicle no 13CG019A	Services
248	Biocare Health Systems Limited	180	25/02/2020	5507	24/02/2020	190,000	Servicing of Haematology analyser	Services
249	Makinya Auto Spares	89	17/02/2020	603604602	27/02/2020	51,300	servicing of vehicle Nos, 13CG002A, 13CG025A and 13CG003A	Services
250	Bundi Traders	1665713	16/02/2020	31	29/02/2020	214,320	Provision of Catering services	Services
251	Baselink Group Limited	TNCG/P/80/2019-2020-2021	17/10/2019	189	03/03/2020	200,000	Provision of medium service for caterpillar dozer D6R	Services
252	Baselink Group Limited	TNCG/P/80/2019-2020-20221	17/10/2019	196	03/03/2020	198,000	provision of medium service 500HRS for JCB Excavator 13CG 054A	Services
253	Pajanka Supplies	1625836	19/02/2020	36	11/03/2020	127,600	Boards, Committees, Conferences and Seminars	Services
254	Tredds Resort	361	03/03/2020	430	13/03/2020	45,000	Provision of catering services	Services

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
255	Tredds Resort	362	19/03/2020	433	20/03/2020	40,000	Provision of catering services	Services
256	Pajanka Supplies	1625977, 1625975, 1625976		27/36/ 37	25/03/2020	199,000	Boards, Committees, Conferences and Seminars	Services
257	Baselink Group Limited	TNCG/P/80/2019 -2020-2021	17/10/2019	266	18/05/2020	84,000	Provision of service for Ashok Leyland truck Reg. No. 13CG053A	Services
258	Baselink Group Limited	TNCG/P/80/2019 -2020-2021	17/10/2019	269	18/05/2020	84,000	Provision of medium service for Ashok Leyland truck Reg. No. 13CG054A	Services
259	Baselink Group Limited	TNCG/P/80/2019 -2020-2021	17/10/2019	263	18/05/2020	210,500	provision of 500hours service for Case Grader Reg. No. 13CG061A	Services
260	Baselink Group Limited	TNCG/P/80/2019 -2020-2021	17/10/2019	265	18/05/2020	200,000	provision of medium service for Shantui Dozer SD22	Services
261	Baselink Group Limited	TNCG/P/80/2019 -2020-2021	17/10/2019	268	18/05/2020	200,000	provision of medium service for C.A.T Dozer Reg. No. 13CG 054A	Services
262	Baselink Group Limited	TNCG/P/79/2019 -2020-2021	17/10/2019	270	18/05/2020	160,880	supply and fit of stabilizer bushes, absorber bushes and spring bushes	Services

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
263	Baselink Group Limited	TNCG/P/80/2019-2020-2021	17/10/2019	267	18/05/2020	586,052	installation of new propeller shaft for case motor grader; sanction line hose, motherboard cylinder seal kit and control tank lever	Services
264	Nation Media Group	1626000	18/02/2020	1000189889	19/05/2020	140,220	Advertisement Space Intention Plan Chuka Town	Services
265	Shariib Ltd	1665524	05/09/2019	1	29/05/2020	998,280	Carrying out survey & Design for Gicharu irrigation Project	Services
266	Chanti Ventures Ltd	1665695	27/11/2019	CVS1149	02/06/2020	40,000	Catering Services	Services
267	Makinya Autospares	90	02/04/2020	485,486, 573575,476	02/06/2020	241,000	maintenance of vehicle Reg. 13CG021A,016A, 015A and GKA854Q	Services
268	Tredds Resort	54	03/05/2020	429.00	03/06/2020	45,000	Provision of catering services	Services
269	Kijege Holdings Ltd	51	03/02/2020	2122	03/06/2020	110,000	Catering Services	Services
270	Baselink Group Ltd	TNCG/P/80/2019-2020-2021	17/10/2019	276	06/06/2020	160,000	Full computer diagnosis and rectifying all problems detected	Services
271	Baselink Group Ltd	TNCG/P/80/2019-2020-2021	17/10/2019	277	06/06/2020	78,680	Fitting of hydraulic cylinder seals for Shantui dozer	Services
272	Baselink Group Ltd	TNCG/P/80/2019-2020-2021	17/10/2019	278	06/06/2020	174,000	Full machine computer diagnosis	Services
273	Baselink Group Ltd	TNCG/P/80/2019-2020-2021	17/10/2019	274	06/06/2020	197,000	Major service for shackman prime mover Reg 13CG055A	Services

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
274	Baselink Group Ltd	TNCG/P/80/2019-2020-2021	17/10/2019	280	06/06/2020	198.000	Medium 500hrs service for JCB excavator Reg 13CG062A	Services
275	Baselink Group Ltd	TNCG/P/80/2019-2020-2021	17/10/2019	279	06/06/2020	406.865	Repair of parking brake assembly	Services
276	Global Group Enterprises Limited	57	06/06/2020	0092	06/06/2020	152.000	Supply of tents with seats	Services
277	Baselink Group Limited	TNCG/P/80/2019-2020-2021	17/10/2019	279	15/06/2020	406.865	Repair of parking brake assembly, injector nozzle group sensor complete with seals and labour cost for the computer diagnosis reset back to factory	Services
278	Baselink Group Limited	TNCG/P/80/2019-2020-2021	17/10/2019	280	15/06/2020	197.000	Medium 500 Hrs service for JCB Excavator Reg. No13CG062A	Services
279	Baselink Group Limited	TNCG/P/80/2019-2020-2021	17/10/2019	277	15/06/2020	78.680	provision of fitting of hydraulic cylinder seals for Shantui Dozer	Services
280	Baselink Group Limited	TNCG/P/80/2019-2020-2021	17/10/2019	287	15/06/2020	199.525	provision of repair and fitting of all the bushes and maintenance and servicing of the full brakes on the low loader trailer	Services
281	Baselink Group Limited	TNCG/P/80/2019-2020-2021	17/10/2019	278	15/06/2020	174.000	full machine computer diagnosis	Services
282	Baselink Group Limited	TNCG/P/80/2019-2020-2021	17/10/2019	289	15/06/2020	287.840	provision of repair and fitting of all the bushes and maintenance and servicing of the full brakes on the low loader trailer	Services

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No.	Invoice Date	Amount Ksh.	Description of Work Done	Economic Class
283	Baselink Group Limited	TNCG/P/80/2019-2020-2021	17/10/2019	290	16/06/2020	501,836	provision of repair and fixing new sprocket chain in tandem, fixing of new propeller flangs plate, fixing new gear level and resealing for the tandem hub	Services
284	Baselink Group Limited	TNCG/P/80/2019-2020-2021	17/10/2019	276	16/06/2020	160,000	full computer and rectifying all the problems as detected	Services
285	Baselink Group Ltd	TNCG/P/80/2019-2020-2021	17/10/2019	287	19/06/2020	199,525	Repair and installation of complete of new clutch	Services
286	Baselink Group Ltd	TNCG/P/80/2019-2020-2021	17/10/2019	289	19/06/2020	287,840	Repair and fitting of all the bushes and maintenance and servicing of the full brakes	Services
287	Baselink Group Ltd	TNCG/P/80/2019-2020-2021	17/10/2019	290	19/06/2020	501,836	Repair and fixing new sprocket chain in tandem and fixing of propeller flags plate and new gear level	Services
288	Nation Media Group	1665843	23/12/2019	1000162667	24/06/2020	142,680	Advertisement Space Mukothima & Chuka Barter Market	Services
289	Retema Auto Limited	250	25/05/2020	691/92/93/99/97/98/701	29/06/2020	803,688	Maintenance of Motor vehicles	Services
290	Ecta Kenya Limited	1665629/5975	15/08/19 & 15/11/2019	8054 / 8386	17/08/19 08/11/19	135,149	Maintenance of Motor vehicles	Services
					<b>TOTALS</b>	<b>439,321,218</b>		

**COUNTY EXECUTIVE THARAKA NITHI COUNTY**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

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**IV. ACCOUNT RECEIVABLES (OUTSTANDING IMPRESTS)**

	<b>Name of Officer</b>	<b>Warrant Number</b>	<b>Payment Date</b>	<b>Amount Ksh.</b>
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	Alexander Micheni Muratha	3285980	20-Apr-20	105,000
<b>Total Amount</b>				<b>1,907,330</b>

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**V. OTHER ACCOUNT RECEIVABLES (DEBTORS)**

<b>Name of Station / Sub County</b>	<b>Revenue type</b>	<b>Outstanding Balance Ksh</b>
Muthambi	Plot Rents	1,348,690
Marimanti	Plot Rents	3,592,641
Chuka Town	Plot Rents	15,293,726
Chogoria	Plot Rents	1,077,323
Mwimbi	Plot Rents	1,397,152
Tharaka North	Plot Rents	5,499,354
Igambang'ombe	Plot Rents	4,569,665
Tharaka South	Plot Rents	17,267,089
Chuka Sub	Plot Rents	2,647,412
<b>Total</b>		<b>52,693,052</b>

**COUNTY EXECUTIVE THARAKA NITHI COUNTY**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**VI. SUMMARY OF NON-CURRENT ASSET REGISTER**

<b>ASSETS CLASS</b>	<b>Historical Cost (Ksh.) 2018-2019</b>	<b>AQUISATION (Ksh) 2019-2020</b>	<b>Historical Cost (Ksh.) 2019-2020</b>
Land	4,386,080	-	4,386,080
Construction of Building and Infrastructure	1,404,533,507	236,390,425	1,640,923,932
Refurbishment of Buildings	223,186,993	7,087,690	230,274,683
Purchase of Vehicles and other Transport Equipment	267,992,136	55,980,000	323,972,136
Office Equipment, Furniture and Fittings	41,039,749	11,563,305	52,603,054
Purchase of ICT Equipment, Software and Other ICT Assets	187,064,472	-	187,064,472
Other specialised Machinery and Equipment	266,744,126	21,567,662	288,311,788
Construction of Roads	-	-	-
Construction and Civil Works	1,109,540,536	191,234,203	1,300,774,739
Rehabilitation of Civil Works	-	-	-
Purchase of Household Furniture and Institutional Equipments	6,675,269	-	6,675,269
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-
Intangible assets-Research findings	-	-	-
Rehabilitation and renovation of plant, Machinery and Equipment	21,923,813	-	21,923,813
<b>Total</b>	<b>3,533,086,681</b>	<b>523,823,285</b>	<b>4,056,909,966</b>

COUNTY EXECUTIVE THARAKA NITHI COUNTY  
 Reports and Financial Statements  
 For the Financial Year Ended June 30, 2020

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	40,000,000	98,000,000	111,851,100	107,919,700	357,770,000	357,770,800	Nil	None
	<b>Total</b>	<b>40,000,000</b>	<b>98,000,000</b>	<b>111,851,100</b>	<b>107,919,700</b>	<b>357,770,800</b>	<b>357,770,800</b>	<b>Nil</b>	<b>None</b>

Director Finance  
 County Executive of Tharaka Nithi

Director Finance  
 County Assembly of Tharaka Nithi

**COUNTY EXECUTIVE THARAKA NITHI COUNTY**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**VIII. BANK RECONCILIATION/ FO 30 REPORTS**

Account Name: Development Account  
 No.1000171359  
 BANK NAME: Central Bank of Kenya

F.O 30

**THARAKA NITHI COUNTY GOVERNMENT**



**BANK RECONCILIATION**

As at: 30<sup>th</sup> June 2020 Station; County  
Treasury

	KSh.
Balance as Per Cash Book as at 30 <sup>th</sup> June 2020	72,084.55
<b>Add:</b>	
3. Unpresented Transactions	40,906,793.45
4. Receipts in Bank statement not yet recorded in Cash Book	-
<b>Total</b>	<b>40,978,878.00</b>
<b>Less:</b>	
1. Payment in Bank Statement Not yet recorded in Cash Book	-
2. Receipt in Cash book not yet recorded in bank statement	5,300,000.00
<b>Total</b>	<b>5,300,000.00</b>
Balance as per Bank Statement as at 30 <sup>th</sup> June 2020	<b>35,678,878.00</b>

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

**Add:**

<b>1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED TRANSACTIONS)</b>		
<b>Customer Name</b>	<b>Date</b>	<b>Amount Ksh.</b>
Glovima logistics limited	16-Jun-20	7,672,866.25
WACIAMA COMPANY LIMITED	24-Jun-20	5,357,259.75
WACIAMA COMPANY LIMITED	25-Jun-20	5,300,000.00
WACIAMA COMPANY LIMITED	30-Jun-20	4,939,560.85
Jomvick Enterprises Limited	29-May-20	3,923,681.05
Jomvick Enterprises Limited	29-May-20	2,597,033.75
RIVTOC CONTRACTORS LIMITED	16-Jun-20	2,448,344.80
KIMAWIL ELECTRICAL SERVICES LIMITED	19-Jun-20	1,965,111.35
G.North and Son Ltd	24-Jun-20	1,278,824.15
COMMISSIONER OF VAT	12-Mar-20	1,131,896.60
COMMISSIONER OF INCOME TAX	12-Mar-20	881,412.20
KALRO IDA SEED PRODUCTION	17-Jan-20	872,100.00
Kenric investment limited	09-Mar-20	791,504.20
Archtek Consultants Enterprises Limited	16-Jun-20	524,017.25
ECO-COM GROUDWATER CONSULTANTS	30-Jun-20	422,463.45
COMMISSIONER OF VAT	12-Jun-20	304,545.00
Japafreds Construction Company Limited	12-Jun-20	152,240.10
TUCENT ENTERPRISES LIMITED	04-Mar-20	91,363.50
COMMISSIONER OF VAT	04-Mar-20	61,876.45
COMMISSIONER OF INCOME TAX	04-Mar-20	55,453.80
COMMISSIONER OF VAT	04-May-20	52,507.75
COMMISSIONER OF INCOME TAX	04-May-20	35,561.20
THARAKA NITHI COUNTY DEPOSIT ACCOUNT	04-May-20	31,870.00
Westomaxx Investment Limited	04-May-20	15,300.00
		40,906,793.45

<b>2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK</b>		
<b>Customer Name</b>	<b>Date</b>	<b>Amount Ksh.</b>
None		
<b>TOTAL</b>		



**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

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

F.D 30

**THARAKA NITHI COUNTY GOVERNMENT**



**BANK RECONCILIATION**

**As at: 30<sup>th</sup> June 2020**

**Station; County Treasury**

	KSh.
Balance as Per Cash Book as at 30 <sup>th</sup> June 2020	2,946.60
<b>Add:</b>	
3. Unpresented Transactions	201,853,133.85
4. Receipts in Bank statement not yet recorded in Cash Book	-
<b>Total</b>	<b>201,856,080.45</b>
<b>Less:</b>	
1. Payment in Bank Statement Not yet recorded in Cash Book	-
2. Receipt in Cash book not yet recorded in bank statement	37,635,580.00
<b>Total</b>	<b>37,635,580.00</b>
Balance as per Bank Statement as at 30 <sup>th</sup> June 2020	<b>164,220,500.45</b>

**Add:**

**1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED TRANSACTIONS)**

Customer Name	Date	Amount Ksh.
EQUITY BANK-CHUKA	24-Jun-20	21,891,140.00
CO-OPERATIVE BANK OF KENYA – CHUKA	24-Jun-20	19,192,685.70
KENYA COMMERCIAL BANK LTD-CHUKA	24-Jun-20	14,057,223.90
TRANS NATION SACCO LIMITED	24-Jun-20	13,865,038.35
KENYA COMMERCIAL BANK LTD-CHUKA	27-May-20	13,118,342.90

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

EQUITY BANK-CHUKA	27-May-20	8,871,303.90
CO-OPERATIVE BANK OF KENYA – CHUKA	27-May-20	8,244,416.70
TRANS NATION SACCO LIMITED	27-May-20	6,482,921.70
SOUTHERN STAR SACCO SOCIETY LIMITED	24-Jun-20	4,024,725.80
FAULU KENYA LIMITED	27-May-20	3,965,819.55
AFYA SACCO	27-May-20	3,178,838.65
ABSA BANK KENYA PLC	25-Jun-20	2,737,224.50
FAMILY BANK LIMITED	27-May-20	2,516,083.80
FAMILY BANK LIMITED	24-Jun-20	2,365,289.15
AFYA SACCO	24-Jun-20	1,724,437.15
UKULIMA SACCO SOCIETY LIMITED	27-May-20	1,640,887.65
UKULIMA SACCO SOCIETY LIMITED	24-Jun-20	1,361,409.20
MUGUNI SACCO SOCIETY LTD	27-May-20	1,136,818.80
EQUITY BANK-CHUKA	24-Jun-20	1,092,276.75
PLATINUM CREDIT LIMITED	27-May-20	935,452.90
SANLAM LIFE INSURANCE LIMITED	27-May-20	806,367.90
TRANS NATION SACCO LIMITED	24-Jun-20	732,180.45
SOUTHERN STAR SACCO SOCIETY LIMITED	24-Jun-20	704,441.25
SOLUTION SACCO LTD	24-Jun-20	566,907.65
LOCAL AUTHORITY PROVIDENT FUND	27-May-20	527,437.25
CENTENARY SACCO SOCIETY	24-Jun-20	497,579.00
CO-OPERATIVE BANK OF KENYA - CHUKA	24-Jun-20	490,908.90
SOLUTION SACCO LTD	24-Jun-20	484,352.05
MADISON LIFE ASSURANCE KENYA LIMITED	27-May-20	437,945.30
LOCAL AUTHORITY PENSION TRUST	27-May-20	409,299.00
BRITISH AMERICAN INSURANCE CO K LTD	27-May-20	363,483.55
BEAM TYRES AND SPARES	23-Apr-20	354,775.85
HIGHER EDUCATIONS LOANS BOARD	27-May-20	352,482.10
KENYA NATIONAL UNION OF NURSES	27-May-20	300,799.00
PREMIER KENYA LIMITED.	27-May-20	295,692.80
EQUITY BANK-CHUKA	25-Jun-20	285,810.00
IZWE LOANS KENYA LTD	27-May-20	258,944.70
KENYA COMMERCIAL BANK LTD-CHUKA	25-Jun-20	246,592.00
LETSHEGO KENYA LIMITED	27-May-20	186,504.00
NATIONAL BANK OF KENYA LIMITED STAFF RETIREMENT BENEFITS SCHEME	24-Jun-20	183,102.50
FAMILY BANK LIMITED	25-Jun-20	180,575.00
SHIRIKA SACCO	27-May-20	180,353.60

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

KENYA COMMERCIAL BANK LTD-CHUKA	24-Jun-20	172,733.90
HARAMBEE SACCO	27-May-20	171,206.45
SOUTHERN STAR SACCO SOCIETY LIMITED	25-Jun-20	164,856.00
WINAS SACCO LIMITED	27-May-20	162,477.00
UKULIMA SACCO SOCIETY LIMITED	25-Jun-20	160,663.00
STANDARD CHARTERED BANK LIMITED	24-Jun-20	160,662.50
UNION OF KENYA CIVIL SERVANTS	27-May-20	147,932.25
NATIONAL SOCIAL SECURITY FUND	27-May-20	146,000.00
KENYA MEDICAL PRACTITIONERS PHARMACISTS AND DENTISTS UNION	27-May-20	143,870.00
CO-OPERATIVE BANK OF KENYA - CHUKA	25-Jun-20	131,726.00
ARDHI SACCO SOCIETY LIMITED	27-May-20	124,184.55
HAZINA SACCO	24-Jun-20	115,472.00
CONSOLIDATED BANK OF KENYA	24-Jun-20	96,158.40
HAZINA SACCO	24-Jun-20	85,726.25
TRANS NATION SACCO LIMITED	25-Jun-20	85,367.00
LOCAL AUTHORITY PENSION TRUST	27-May-20	81,246.00
SOLUTION SACCO LTD	27-May-20	77,650.55
THAMANI SACCO	24-Jun-20	68,133.35
MWITO SACCO SOCIETY LTD	27-May-20	66,933.35
WINAS SACCO LIMITED	24-Jun-20	66,075.50
PIONEER ASSURANCE COMPANY LIMITED	27-May-20	63,015.05
NAWIRI SACCO SOCIETY LTD	24-Jun-20	59,981.55
CENTENARY SACCO SOCIETY	24-Jun-20	58,238.45
THAMANI SACCO	24-Jun-20	57,952.70
DAVID MWETI KIMUMU	25-Jun-20	50,000.00
ERICK OBEGI MANDUKU	30-Jun-20	50,000.00
KENYA COUNTY GOVERNMENT WORKERS UNION	27-May-20	44,640.00
FAMILY BANK LIMITED	24-Jun-20	42,254.35
CIC INSURANCE GROUP LIMITED	27-May-20	41,793.40
Kenya Union Of Clinical Officers	27-May-20	35,040.00
NDOSHA SACCO	24-Jun-20	34,366.35
NATIONAL SOCIAL SECURITY FUND	27-May-20	32,800.00
MAZINGIRA WELFARE AND SPORTS ASSOCIATION	27-May-20	31,582.00
SHIRIKA SACCO	24-Jun-20	30,699.50
NATIONAL SOCIAL SECURITY FUND	27-May-20	30,000.00
CO-OPERATIVE BANK OF KENYA - CHUKA	25-Jun-20	30,000.00
ERICK OBEGI MANDUKU	30-Jun-20	30,000.00

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

ERICK OBEGI MANDUKU	30-Jun-20	30,000.00
ERICK OBEGI MANDUKU	30-Jun-20	30,000.00
HUMPHREY GITONGA KINYUA	30-Jun-20	30,000.00
HUMPHREY GITONGA KINYUA	30-Jun-20	30,000.00
HUMPHREY GITONGA KINYUA	30-Jun-20	30,000.00
HUMPHREY GITONGA KINYUA	30-Jun-20	30,000.00
MWALIMU NATIONAL SACCO	27-May-20	28,615.00
FAULU KENYA LIMITED	25-Jun-20	27,712.00
THAMANI SACCO	25-Jun-20	27,476.00
CATHERINE KAGENI MIRITI	16-Mar-20	26,700.00
Pplebiz Ventures Limited	20-Jan-20	25,600.00
MARTIN MUNENE MUTEMBEI	27-May-20	24,000.00
KENYA POST BANK	24-Jun-20	23,138.10
MR. ELVIS KIPLETING	25-Jun-20	21,000.00
MWALIMU NATIONAL SACCO	24-Jun-20	20,830.00
KENYA POST BANK	24-Jun-20	20,389.35
EQUITY BANK-CHUKA	25-Jun-20	20,000.00
RAFIKI MICROFINANCE BANK	27-May-20	19,023.00
HUMPHREY GITONGA KINYUA	30-Jun-20	19,000.00
ASSOCIATION OF PUBLIC HEALTH OFFICERS KENYA	27-May-20	16,800.00
HUMPHREY GITONGA KINYUA	30-Jun-20	16,000.00
HARAMBEE SACCO	24-Jun-20	15,596.35
NATIONAL NURSES ASSOCIATION OF KENYA	27-May-20	15,120.00
ICEA LION LIFE ASSURANCE COMPANY LIMITED	27-May-20	14,574.25
KENYA POST BANK	27-May-20	14,340.00
KENYA CLINICAL OFFICERS ASSOCIATION	27-May-20	13,680.00
HUMPHREY GITONGA KINYUA	30-Jun-20	13,000.00
FAITH KALUNDA KYUNGA	28-May-20	12,890.00
AFRICAN CAPITAL LTD	27-May-20	12,200.00
ANNITY KAGENI NJERU	14-May-20	12,000.00
JUDITH MUTHONI MUTIIRIA	14-May-20	12,000.00
KENYA COMMERCIAL BANK LTD-CHUKA	25-Jun-20	10,000.00
KENYA PROGRESSIVE NURSES ASSOCIATION	27-May-20	9,038.00
UNAITAS SACCO SOCIETY LTD	24-Jun-20	8,237.50
ANNITY KAGENI NJERU	16-Jun-20	8,000.00
JUDITH MUTHONI MUTIIRIA	16-Jun-20	8,000.00
NEWFORTIS SAVINGS AND CREDIT COOPERATIVE SOCIETY LIMITED	27-May-20	6,040.00

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

OLLIN SACCO LIMITED	24-Jun-20	5,720.00
SAMMY N MUGAMBI	27-May-20	5,250.00
JANET WANJIRU KAGUORA	27-May-20	5,250.00
JOYJANE KATHOMI MUGAMBI	27-May-20	5,250.00
NATIONAL SOCIAL SECURITY FUND	27-May-20	5,200.00
SOUTHERN STAR SACCO SOCIETY LIMITED	16-Jun-20	4,980.00
PHARMACEUTICAL SOCIETY OF KENYA	27-May-20	4,070.00
METROPOLITAN CANNON LIFE ASSURANCE	27-May-20	3,918.80
UFUNDI SACCO	24-Jun-20	3,520.00
JAMII SACCO	27-May-20	2,620.00
ASSOCIATION OF KENYA MEDICAL LABORATORY SCIENTIFIC OFFICERS	27-May-20	2,520.00
UAP PROVINCIAL INSURANCE	27-May-20	2,425.00
OLD MUTUAL LIFE ASSURANCE COMPANY LIMITED	27-May-20	1,940.00
National Association of Orthopaedi	27-May-20	1,920.00
SOCIETY OF RADIOGRAPHERS IN KENYA	27-May-20	1,440.00
KENYA OCCUPATIONAL THERAPY ASSOCIATION	27-May-20	1,400.00
LIBERTY LIFE ASSURANCE KENYA LIMITED	27-May-20	1,349.25
FAITH KALUNDA KYUNGA	28-May-20	1,210.00
MLWASA WELFARE ASSOCIATION	27-May-20	1,030.00
KENYA VET ASSOCIATION OF NYERI	27-May-20	980
AFRICAN RETAIL TRADERS	27-May-20	712
KENYA NATIONAL SECRETARIES ASSOCIATION	27-May-20	700
KENYA ASSOCIATION OF LIVESTOCK TECHNICIAN	27-May-20	640
WATER WELFARE ASSOCIATION	27-May-20	570
ANIMAL PRODUCTION SOCIETY OF KENYA	27-May-20	540
ASSOCIATION OF MEDICAL RECORDS OFFICERS	27-May-20	520
KENYA SOCIETY OF PHYSIOTHERAPISTS	27-May-20	520
KENYA SOCIETY OF AGRICULTURAL PROFESSIONALS	27-May-20	480
JUBILEE INSURANCE	27-May-20	293.9
CREDIT TRADERS LIMITED	27-May-20	237.65
KENYA CIVIL SERVANTS WELFARE	27-May-20	180
KENYA WATER TECHNICIANS ASSOCIATION	27-May-20	160
KENYA SOCIETY OF AGRICULTURAL PROFESSIONALS	27-May-20	160
KENYA PLASTERS ASSOCIATION	27-May-20	80
N.H.I.F	24-Jun-20	2,975,700.00
MERCHANT AFRICA LIMITED	16-Jun-20	2,280,000.00
SUPER SYSTEM SECURITY COMPANY LIMITED	30-Jun-20	1,120,344.85

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

NYAKSTEL CONTRACTORS	16-Jun-20	1,084,965.50
TYLINC CARE SYSTEMS	19-Jun-20	955,000.00
ABSA BANK KENYA PLC	24-Jun-20	883,698.00
MACREE INVESTMENTS	20-May-20	828,799.65
NELMAK ENTERPRISES	18-May-20	791,317.25
TYLINC CARE SYSTEMS	19-Jun-20	633,900.00
MACREE INVESTMENTS	26-May-20	589,655.15
MACREE INVESTMENTS	26-May-20	491,379.30
HITEC AUTO GARAGE	18-May-20	484,008.60
NEWDAY TRENDS	06-Mar-20	387,501.70
Mosmart Enterprises Company Limited	24-Jun-20	385,241.40
KENSWILL ENTERPRISES	19-May-20	334,137.95
CANJI TRADING VENTURES LIMITED	30-Jun-20	330,796.55
THOMA BOOKSHOP	18-Mar-20	326,619.85
HITEC AUTO GARAGE	29-May-20	184,267.25
Jafahem Limited	04-May-20	131,000.00
Chogoria Wakulima Construction Co.ltd	18-May-20	125,793.10
N.H.I.F	24-Jun-20	113,700.00
NKUBU HERITAGE HOTEL	17-Mar-20	103,779.30
HITEC AUTO GARAGE	18-May-20	96,310.35
Mosmart Enterprises Company Limited	21-Apr-20	74,100.00
COMMISSIONER OF VAT	16-Jun-20	40,000.00
BELAN ENTERPRISES	18-May-20	36,941.90
Mosmart Enterprises Company Limited	21-Apr-20	35,379.30
COMMISSIONER OF VAT	09-Jun-20	34,048.30
COMMISSIONER OF VAT	16-Jun-20	19,034.50
COMMISSIONER OF VAT	29-Jun-20	9,600.00
COMMISSIONER OF VAT	18-May-20	8,491.40
COMMISSIONER OF VAT	06-Mar-20	6,798.30
COMMISSIONER OF VAT	19-May-20	5,862.05
COMMISSIONER OF VAT	18-Mar-20	5,730.15
COMMISSIONER OF VAT	29-May-20	3,232.75
COMMISSIONER OF VAT	18-May-20	2,206.90
COMMISSIONER OF VAT	18-May-20	1,689.65
COMMISSIONER OF VAT	18-May-20	1,019.85
COMMISSIONER OF VAT	18-May-20	648.1
FRANCIS MUTHOMI MICHAEL	30-Jun-20	120,000.00

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

MOUNTAIN BREEZE HOTEL LIMITED	29-May-20	118,913.80
MOUNTAIN BREEZE HOTEL LIMITED	30-Jun-20	75,672.40
TERESIA KAGOJI MBURIA	30-Jun-20	30,000.00
DANIEL MUGWIRIA KITHUKA	28-May-20	26,800.00
MIKE MWIANDI MURITHI	15-May-20	25,800.00
DANIEL MUGWIRIA KITHUKA	28-May-20	25,700.00
MIKE MWIANDI MURITHI	28-May-20	17,100.00
MIKE MWIANDI MURITHI	28-May-20	13,500.00
COMMISSIONER OF VAT	29-Jun-20	51,724.15
COMMISSIONER OF VAT	30-Jun-20	51,724.15
COMMISSIONER OF VAT	30-Jun-20	41,520.20
COMMISSIONER OF VAT	30-Jun-20	39,655.50
COMMISSIONER OF VAT	03-Jul-20	29,396.55
COMMISSIONER OF VAT	07-Jul-20	24,317.80
KRA WITHHOLDING RENTAL INCOME	29-Jun-20	19,200.00
COMMISSIONER OF VAT	29-Jun-20	11,531.70
COMMISSIONER OF VAT	24-Jun-20	6,758.60
COMMISSIONER OF VAT	15-Apr-20	4,400.00
COMMISSIONER OF VAT	15-Apr-20	3,000.00
COMMISSIONER OF VAT	29-Jun-20	1,931.05
COMMISSIONER OF VAT	19-Jun-20	1,431.05
COMMISSIONER OF VAT	26-Jun-20	271.55
COMMISSIONER OF VAT	19-Jun-20	77.6
VIVO ENERGY KENYA LIMITED	29-Jun-20	2,948,275.85
TOTAL KENYA LIMITED	30-Jun-20	2,948,275.85
SAFARICOM LIMITED	30-Jun-20	2,366,652.50
TELCOM KENYA LTD	30-Jun-20	2,260,362.90
NATION MEDIA GROUP LIMITED	24-Jun-20	2,063,793.10
KIGANDE INVESTMENT	03-Jul-20	1,675,603.45
KENYA POWER AND LIGHTING COMPANY LIMITED	18-Jun-20	1,146,059.00
THE FAMOUS ENTERPRISES LTD	25-Jun-20	1,119,525.20
KENYA POWER AND LIGHTING COMPANY LIMITED	18-Jun-20	863,108.00
KENYA POWER AND LIGHTING COMPANY LIMITED	30-Jun-20	800,000.00
VILLA MOTORS LIMITED	29-Jun-20	657,306.30
SURVO GENERAL WORKS LTD	24-Jun-20	294,827.60
WERU TELEVISION SERVICES LTD	15-Apr-20	250,800.00
SEVELINA NKURU KIREMA	29-Jun-20	172,800.00

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

WERU TELEVISION SERVICES LTD	15-Apr-20	171,000.00
ASSOCIATED MOTORS LIMITED	29-Jun-20	110,068.95
MARIMANTI HOMELODGE RESORT	19-Jun-20	81,568.95
EQUITY BANK-CHUKA	29-May-20	70,000.00
GEORGE NJOROGE RWEGO	24-Jun-20	51,400.00
JUSTUS MUTEMBEI NABEA	24-Jun-20	51,400.00
ANTONY MUTWIRI CHAROGE	24-Jun-20	51,400.00
KELLEN GATAKAA MBABU	24-Jun-20	51,400.00
GERALD MIRITI JULIUS	24-Jun-20	50,400.00
JULIUS MIIRU MBUGOH	24-Jun-20	40,000.00
MICHENI KIBATI SAMSON	17-Jun-20	33,600.00
JULIUS MIIRU MBUGOH	24-Jun-20	30,000.00
DANIEL MUGWIRIA KITHUKA	28-May-20	29,300.00
MICHENI KIBATI SAMSON	17-Jun-20	25,200.00
NICHOLAS MOBAGI MOKAYA	17-Jun-20	22,400.00
COOLMONT HOTELS AND LODGES	26-Jun-20	15,478.45
CECILIA MUKIRI MUTWIRI	19-May-20	14,250.00
MIKE MWIANDI MURITHI	28-May-20	13,000.00
JULIUS MIIRU MBUGOH	24-Jun-20	12,500.00
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA ICPAK	27-Feb-20	11,200.00
JASPER A MUTEKI NKANYA	15-May-20	10,300.00
JULIUS MIIRU MBUGOH	24-Jun-20	10,000.00
PETER KITHAKA SAMWEL	17-Jun-20	9,800.00
COMMISSIONER OF VAT	04-Jun-20	4,945.70
COOLMONT HOTELS AND LODGES	19-Jun-20	4,422.40
BENSON KIRIA NJAGI	17-Jun-20	4,200.00
COMMISSIONER OF VAT	04-Jun-20	3,362.05
COMMISSIONER OF VAT	10-Jun-20	1,990.00
COMMISSIONER OF VAT	30-Jun-20	1,465.50
COMMISSIONER OF VAT	10-Jun-20	871
NITHI WATER AND SANITATION CO LIMITED	30-Jun-20	2,700,000.00
THARAKA NITHI COUNTY IMPREST ACCOUNT	30-Jun-20	2,500,000.00
Twilight Digital Solutions Limited	19-May-20	1,544,500.00
ACON MEDICAL SUPPLIES LIMITED	05-May-20	1,429,550.00
Twilight Digital Solutions Limited	29-Jun-20	1,391,600.00
ACON MEDICAL SUPPLIES LIMITED	30-Jun-20	1,382,410.00
MOINNO ENTERPRISES	19-Jun-20	1,283,529.00

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

MISSION FOR ESSENTIAL DRUGS AND SUPPLIES	16-Jun-20	1,225,700.00
TABAKA SUPPLIES	30-Jun-20	1,194,560.00
ABSA BANK KENYA PLC	07-Jul-20	913,575.00
COUNCIL OF GOVERNORS	26-Jun-20	627,441.00
MOINNO ENTERPRISES	19-Jun-20	479,985.00
TOTAL KENYA LIMITED	10-Feb-20	393,103.45
Palista Investment Limited	04-Jun-20	281,904.30
KENYA POWER AND LIGHTING COMPANY LIMITED	18-Jun-20	276,656.00
Muthiru Dairy Farmers Co-operative Society Limited	25-Jun-20	241,425.00
MPOFU TRADERS	04-Jun-20	191,637.95
THARAKA PEOPLE WITH DISABILITY LOBBY GROUP	20-May-20	158,470.00
MARIMANTI HOMELODGE RESORT	10-Jun-20	113,430.00
THARAKA PEOPLE WITH DISABILITY LOBBY GROUP	20-May-20	110,000.00
KENRI GENERAL MERCHANTS	29-May-20	108,103.45
Tredds Resorts	30-Jun-20	83,534.50
JUDITH MUTHONI MUTIIRIA	30-Jun-20	60,000.00
MARIMANTI HOMELODGE RESORT	10-Jun-20	49,647.00
THARAKA NITHI COUNTY IMPREST ACCOUNT	09-Jul-20	500,000.00
OMAERA PHARMACEUTICALS LIMITED	29-Jun-20	225,840.00
		201,853,133.85

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

Customer Name	Date	Amount Ksh.
None		
<b>TOTAL</b>		

Less:

**3. PAYMENT IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK (DIRECT PAYMENTS)**

Customer Name	Date	Amount Ksh.
None		
<b>TOTAL</b>		



**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Account Name: Tharaka Nithi County Road Fuel Levy Fund Account  
A/C No. 1000251988  
BANK NAME: Central Bank of Kenya

F.O 30

**THARAKA NITHI COUNTY GOVERNMENT**



**BANK RECONCILIATION**

**As at: 30<sup>th</sup> June 2020**

**Station; County Treasury**

	KSh.
Balance as Per Cash Book as at 30 <sup>th</sup> June 2020	<b>832,338.10</b>
<b>Add:</b>	
3. Unpresented Transactions	30,389,013.65
4. Receipts in Bank statement not yet recorded in Cash Book	-
<b>Total</b>	<b>30,389,013.65</b>
<b>Less:</b>	
1. Payment in Bank Statement Not yet recorded in Cash Book	-
2. Receipt in Cash book not yet recorded in bank statement	27,850,594.00
<b>Total</b>	<b>27,850,594.00</b>
Balance as per Bank Statement as at 30 <sup>th</sup> June 2020	<b>3,370,757.75</b>

**Add:**

<b>1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED TRANSACTIONS)</b>		
<b>Customer Name</b>	<b>Date</b>	<b>Amount</b>
COMMISSIONER OF VAT	19-Jun-20	68,832.20
COMMISSIONER OF INCOME TAX	19-Jun-20	119,768.00
COMMISSIONER OF VAT	19-Jun-20	116,075.15
COMMISSIONER OF INCOME TAX	19-Jun-20	201,970.80
COMMISSIONER OF VAT	19-Jun-20	139,451.20
COMMISSIONER OF INCOME TAX	19-Jun-20	242,645.05
COMMISSIONER OF INCOME TAX	24-Jun-20	78,498.35

**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

COMMISSIONER OF VAT	24-Jun-20	45,114.00
COMMISSIONER OF VAT	25-Jun-20	7,680.00
COMMISSIONER OF INCOME TAX	25-Jun-20	13,363.20
COMMISSIONER OF VAT	25-Jun-20	72,994.00
COMMISSIONER OF INCOME TAX	25-Jun-20	127,009.55
COMMISSIONER OF INCOME TAX	31-Jan-20	46,482.35
COMMISSIONER OF INCOME TAX	31-Jan-20	138,973.80
COMMISSIONER OF VAT	31-Jan-20	26,714.00
COMMISSIONER OF VAT	05-Feb-20	114,373.40
COMMISSIONER OF INCOME TAX	05-Feb-20	199,009.70
THARAKA NITHI COUNTY DEPOSIT ACCOUNT	05-Feb-20	663,365.70
COMMISSIONER OF VAT	07-May-20	126,753.50
COMMISSIONER OF INCOME TAX	07-May-20	220,551.10
THARAKA NITHI COUNTY DEPOSIT ACCOUNT	07-May-20	735,170.30
kemuart limited	19-Jun-20	3,803,666.45
Roman Green Co Limited	19-Jun-20	6,414,314.05
AXISCO ENGINEERING COMPANY LIMITED	19-Jun-20	7,706,072.90
ASIGI HOLDINGS COMPANY LIMITED	24-Jun-20	2,492,999.65
MUCORE ENTERPRISES LTD	25-Jun-20	424,396.80
fredkim agencies ltd	25-Jun-20	4,033,648.45
COMMISSIONER OF VAT	29-Jun-20	34,640.00
COMMISSIONER OF INCOME TAX	29-Jun-20	60,273.60
fredkim agencies ltd	29-Jun-20	1,914,206.40
<b>TOTAL</b>		<b>30,389,013.65</b>

<b>2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK</b>		
<b>Customer Name</b>	<b>Date</b>	<b>Amount Ksh.</b>
None		
<b>TOTAL</b>		



**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

Account Name: **Health Grant SP Account**

No.1000287691

BANK NAME: Central Bank of Kenya

**THARAKA NITHI COUNTY GOVERNMENT**



**BANK RECONCILIATION**

As at: **30<sup>th</sup> June 2020**

Station; **County Treasury**

	Ksh.
Balance as Per Cash Book as at 30 <sup>th</sup> June 2020	4,755,139.75
<b>Add:</b>	
3. Unpresented Transactions	39,681,344.85
4. Receipts in Bank statement not yet recorded in Cash Book	-
<b>Total</b>	44,436,484.60
<b>Less:</b>	
1. Payment in Bank Statement Not yet recorded in Cash Book	-
2. Receipt in Cash book not yet recorded in bank statement	4,060,000.00
<b>Total</b>	4,060,000.00
Balance as per Bank Statement as at 30 <sup>th</sup> June 2020	40,376,484.60

**Add:**

<b>1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED TRANSACTIONS)</b>		
<b>Customer Name</b>	<b>Date</b>	<b>Amount</b>
COMMISSIONER OF VAT	18-Dec-19	4,344.85
THARAKA NITHI COUNTY COVID ACCOUNT	09-Jul-20	39,677,000.00
<b>TOTAL</b>		<b>39,681,344.85</b>



**THARAKA NITHI COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the Financial Year Ended June 30, 2020**

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

F.O 30

**THARAKA NITHI COUNTY GOVERNMENT**



**BANK RECONCILIATION**

As at: **30<sup>th</sup> June 2020**

**Station; County Treasury**

	Ksh
Balance as Per Cash Book as at 30 <sup>th</sup> June 2020	136,669,453.25
<b>Add:</b>	
3. Unpresented Transactions	149,408,113.70
4. Receipts in Bank statement not yet recorded in Cash Book	-
<b>Total</b>	<b>286,077,566.95</b>
<b>Less:</b>	
1. Payment in Bank Statement Not yet recorded in Cash Book	-
2. Receipt in Cash book not yet recorded in bank statement	142,882,532.70
<b>Total</b>	<b>142,882,532.70</b>
<b>Balance as per Bank Statement as at 30<sup>th</sup> June 2020</b>	<b>143,195,034.25</b>

**Add:**

<b>1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED TRANSACTIONS)</b>		
<b>Customer Name</b>	<b>Date</b>	<b>Amount</b>
TNC/DOF/BANK/2019-20/VOL 02/071 - Recurrent	30/06/2020	37,635,580.00
TNC/DOF/BANK/2019-20/VOL 02/072 - Health SPA	30/06/2020	4,060,000.00
TNC/DOF/BANK/2019-20/VOL 02/073 - KDSP	30/06/2020	30,000,000.00
TNC/DOF/BANK/2019-20/VOL 02/074 - Development	30/06/2020	5,300,000.00
TNC/DOF/BANK/2019-20/VOL 02/075 - Fuel Levy Funds	30/06/2020	27,850,594.00



