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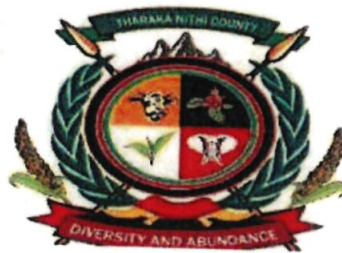
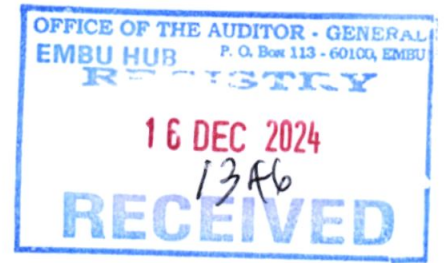
ON

COUNTY EXECUTIVE OF THARAKA-NITHI

FOR THE YEAR ENDED 30 JUNE, 2024

PAPERS LAID	
DATE	27/2/2025
TABLED BY	Majority whip
COMMITTEE	
CLERK AT THE TABLE	Angela

REPUBLIC OF KENYA



THARAKA NITHI COUNTY EXECUTIVE

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30th JUNE, 2024

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

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year Ended 30th June 2024

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1. Acronyms and Glossary of Terms

ASDSP	Agriculture Sector Support Programme
B/F	Brought Forward
CA	County Assembly
CARA	County Revenue Allocation Act
CBK	Central Bank of Kenya
CECM	County Executive Committee Member
COB	Controller of Budget
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Child Development Education
ELRP	Emergency Locust Response Project
FS	Financial Statement
FLLoCA	Financing Locally Led Climate Action
FY	Financial Year
IFMIS	Integrated Financial Management Information System
IPSAS	International public Sector Accounting Standards
KCSAP	Kenya Climate Smart Agriculture Project
KDSP	Kenya Devolution Support Program
NAVCDP	National Agri. Value Chain Development Project
PFMA	Public Finance Management Act, 2012
PSAB	Public Sector Accounting Standards Board
THSUCP	Transforming Health System for Universal Care Project
UDG	Urban Development Grant
UHDSP	Universal Healthcare for Devolved System Program
UIG	Urban Institutional Grant

2. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

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

County Government of Tharaka Nithi

Our Core Values

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

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

Our Mission

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

Our Vision

A prosperous and citizen focused County

Theme: Heven of Value Addition

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

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b) Key Management

The County Executive is comprised of the following departments:

Table 1: The County Departments

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

c) Fiduciary Management

The fiduciary responsibility management personnel who held office during the year ended **30th June 2024** and who had direct fiduciary responsibility were:

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Table 2: Fiduciary Responsibility

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

d) Fiduciary Oversight Arrangements

➤ **County Executive Audit Committee**

The county executive in accordance to PFM Act, 2012 Section 155 (5) and PFM Regulations, 2015 Section 167 appointed members to Internal Audit Committee for a period of three years with effect from 05th May 2023 vide Gazette Notice 8495 published on 30th June 2023.

Table 3: Audit Committee Members

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

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

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

Table 4: CBEF Members

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

Other Fiduciary Oversight Bodies include:

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

e) Entity Headquarters

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

f) County Executive Contacts

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

g) Entity Bankers

1. Central Bank of Kenya
 Haile Selassie Avenue
 P.O. Box 60000 - 00200
 City Square
NAIROBI
2. Kenya Commercial Bank
 Chuka Branch
 P.O Box 7014 - 60400
CHUKA

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

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

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

6. Family Bank
Chuka Branch
P.O Box
CHUKA

h) Independent Auditors

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

i) Principal Legal Adviser

The County Attorney
County Government of Tharaka Nithi
P.O. Box 10 - 60400
KATHWANA

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3. GOVERNANCE STATEMENT

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

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

The County Executive

Table 5: Members of County Executive

		
<p>H.E Onesimus Muthomi Njuki CGH County Governor</p>	<p>H.E Muisrael Wilson Nyagah Derebia Deputy Governor and CECM Trade, Co-operative Development, Industry, Energy and ICT</p>	<p>Alexander Micheni Muratha County Secretary, Head of Administration and Public Service</p>
		
<p>Mr. Lawrence K. Ileri Rweria CECM Finance, Economic Planning, Revenue and Resource Mobilization</p>	<p>Eng. Julius Giti CECM-Land, Physical Planning Housing, Roads, Infrastructure, Public Works and Urban Development</p>	<p>Mrs. Dorothy I.K. Naivasha CECM- Education and Vocational Training</p>

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

a) Public Participation

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

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

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b) Safeguards against unethical conduct and corruption.

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

c) Engagement with County Assembly

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

d) Risk management

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

e) Compliance with relevant laws

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

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

Table 6: Compliance with Specific Legal Requirements

PFM Act	Legal Requirement	Status
166 Financial Reporting	PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter.	The County complied with this requirement and submitted the quarterly reports within the stipulated timelines
107 Fiscal Responsibility Principles	The county government's recurrent expenditure shall not exceed the county government's total revenue;	The County executive complied with total actual recurrent expenditure at Ksh. 3.4 B against total revenue of Ksh. 4.5 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. 1.1B spent on development against total actual expenditure of Ksh.4.5B representing 25% development expenditure ratio
	The county government's expenditure on wages and benefits for its public officers	The county failed to comply with Ksh. 2.3B spent on

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	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;	personnel expenditure against total revenue of Ksh. 4.6B 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. 631 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

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4. FOREWORD BY THE CEC MEMBER FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Tharaka Nithi Executive, Reports and Financial Statements for the year ended **30th June 2024**. The Financial Statements present the financial performance of the County Government Executive.

(i) Financing of the County Governments

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

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

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

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

During the year under review an amount of Ksh. 4,686,907,742 was received from CRF with Ksh. 3,512,272,484 and Ksh. 752,769,682 transferred to Recurrent Account and Development Account respectively and Ksh. 421,865,576 for Conditional Grants Special Purpose Accounts.

Table 5: Transfers from CRF

Budget	Q1	Q2	Q3	Q4	Total Ksh.
Recurrent	625,560,195	903,801,458	764,757,663	1,218,153,168	3,512,272,484
Development	151,546,471	146,095,909	79,606,258	375,521,044	752,769,682
Grants SPA	11,000,000	7,695,750	197,398,622	205,771,204	421,865,576
Total	788,106,666	1,057,593,117	1,041,762,543	1,799,445,416	4,686,907,742

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(ii) Summary of Funds Utilization

The summary of funds utilization against the approved budget during the year ended 30th June 2024 was as follows:

Table 6: Summary of Funds Absorption

	Budget Category Executive	Original Budget (Ksh)	Budget Supplementary Adjustment Ksh	Revised Approved Budget (Ksh)	Actual Cumulative Expenditure (Ksh)	Level of Funds Absorption (%)
1	Recurrent	3,256,637,907	564,477,076	3,821,114,983	3,437,988,092	90%
2	Development	2,461,033,319	(327,868,540)	2,133,164,779	1,158,652,579	54%
	Total Budget	5,717,671,226	178,308,305	5,895,979,531	4,596,640,671	77%

Sources: Approved Budget Tharaka Nithi County Supplementary Appropriation Act, 2024

The County reported overall absorption level at 77% for the year under review with 90% and 54% absorption rates for Recurrent and Development expenditure respectively. The low level of absorption was as result of delayed disbursement of exchequer revenue.

(iii) Summary of Budget Absorption by Expenditure Items

The table below present analysis overall budget absorption by expenditure item for the year ended 30th June 2024;

Table 7: Summary of Expenditure by Item

Description	Approved Budget.	Cumulative Expenditure	Level of Budget Utilization %
Compensation of Employees	2,563,818,607	2,354,655,972	92%
Use of Goods and Services	1,040,650,844	920,678,167	88%
Other Grants and Transfers	999,571,396	511,248,063	51%
Retirement Benefits (Gratuity)	50,000,000	20,425,837	41%
Other Payments	7,000,000	-	0%
Acquisition of Assets	1,218,238,915	719,632,632	59%
Domestic Loan	75,000,000	70,000,000	93%
Total	5,954,279,762	4,596,640,671	77%

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(iv) Cash flows

During the period under review, the County experienced severe cash flow challenges due to delayed disbursement of equitable share of revenue and conditional grants.

(v) Outstanding Imprests and Advances

Imprests management is a critical area of focus in County Government of Tharaka Nithi. Our aim is to adhere to the PFM regulations on imprests management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. We will place more emphasis on complying with the PFM regulations with regards to imprests. All imprest issued had been fully accounted for.

(vi) Pending bills

The County had outstanding Pending Bills amounting to **Ksh. 810M** at the beginning of the financial year. During the year under review the County settled pending bills amounting to **Ksh. 375M** with additional pending bills accrued during the year amounting to **Ksh. 407M**. The amount of pending bills as at 30th June 2024 amounts to **Ksh. 852M**. Detailed schedules attached on **Annex V**.

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

(vii) Non-Current Assets

During the period under review the County acquired more non-current assets in form of purchase of land, Construction of Buildings and Infrastructure, Refurbishment of Buildings, Purchase of Motor Vehicle, Purchase of Office Furniture, Purchase of Specialized Equipment and Civil Works and Infrastructure at cumulative cost of **Ksh. 225 Million**. The total non-current assets belonging to the County amount to **Ksh. 5.4 Billion**. Fixed Asset Schedule provided. **Annex VI**

(viii) Communication with all Stakeholders

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

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

(ix) Operational Performance

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

Value –for-money Achievements

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

Implementation Challenges of Strategic Objectives

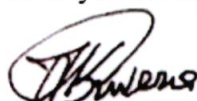
The county faces major challenge of inadequate revenue vis a vis the enormous service delivery requirement. Tharaka Nithi County is among the least funded County from CARRA revenue. This has greatly hampered achievement of its development objectives.

Recommended Way Forward

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

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

Thank you very much and God bless Tharaka Nithi County



Sign..... Date 15th July 2024

Lawrence K. Ireri Rweria

CECM – Finance, Economic Planning and Resource Mobilization

5. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

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

The County's 2023-2028 CIDP has identified eighteen (18) key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", SDGs and the MTP III.

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

The key development objectives of Tharaka Nithi County's 2023-2028 CIDP are to:

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

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

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

Department	Objective	Outcome	Indicator	Performance
Roads, Infrastructure, Public Works and Industry	To develop and maintain roads and storm water drainage to global standards	Increased efficient transportation of people, goods and services	Km for graded, gravelled and purchase of heavy-duty equipment	900km
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	15Km
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.	12
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	30%
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	70%

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Department	Objective	Outcome	Indicator	Performance
Health Services	To improve access to quality and affordable Health care	Reduced morbidity and mortality from curable and manageable diseases	% of time out of stock for Essential Medicines and Medical Supplies (EMMS) – days per month	20%
Health Services	To increase access to quality and timely Preventive and promotive Health services	Reduced incidences of water-borne and sanitation related diseases	Coverage of Households that own any latrines (whether improved or unimproved)	80%
Health Services	To increase access to quality and timely Preventive and promotive Health services	Reduced incidences of water-borne and sanitation related diseases	% increase of food premises meeting minimum public Health Requirements	70%
Health Services	To increase access to quality and timely Preventive and promotive Health services	Reduced incidences of water-borne and sanitation related diseases	% increase of food, feed and water products/items meeting Health standards	70%
Health Services	To strengthen the provision and management of Health care services	Reduced incidences of priority communicable diseases targeted for eradication or elimination	TB treatment success rate	96%
Health Services	To strengthen the provision and management of Health care services	Reduced incidences of priority communicable diseases targeted for eradication or elimination	% reduction in new HIV Infections	60%
Health Services	To strengthen the provision and management of Health care services	Reduced incidences of priority communicable diseases targeted for eradication or elimination	Malaria Incidence	1%
Health Services	To strengthen the provision and management of	Improved maternal, newborn, child and adolescent Health	Proportion of children under one year fully immunized	77%

County Government of Tharaka Nithi
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Department	Objective	Outcome	Indicator	Performance
	Health care services			
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)	90%
Health Services	To strengthen the provision and management of Health care services	Reduced incidences of malnutrition	Stunting Rate	80%
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%

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Department	Objective	Outcome	Indicator	Performance
Agriculture and livestock		Increased extension services	% of farmers reached by extension officers per year	30%
Agriculture and livestock		Improved livestock breeds	% of farmers receiving AI services	5%
Agriculture and livestock		increased honey production	Kilograms of honey produced per year	15,000
Agriculture and livestock		Reduced disease incidence	% decrease in disease incidence	5%
Agriculture and livestock	Increased and sustainable fish production for subsistence and commercial utilization.	Increase in fish production and consumption	Kgs of fish produced	1000
Agriculture and livestock	Increased and sustainable fish production for subsistence and commercial utilization.	Increase in fish production and consumption	Number of farmers engaged in fish production	500
Agriculture and livestock	Increased and sustainable fish production for subsistence and commercial utilization.	Increase in fish production and consumption	Kgs of fish consumed	3000
Education, Gender, Culture and Social Services	To enhance access, equity, quality and retention of Early Childhood Development and Education	Increase basic education access, retention, completion and transition rate	Teacher: pupil ratio	01:35
Education, Gender, Culture and Social Services	To enhance access, equity, quality and retention of Early Childhood Development and Education	Increase basic education access, retention, completion and transition rate	Class: pupil ratio	1:33
Education, Gender, Culture and Social Services	To enhance access, equity, quality and retention of Early Childhood	Increase basic education access, retention, completion and transition rate	Book: child ratio	01:07

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

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Department	Objective	Outcome	Indicator	Performance
Lands, Physical Planning, Urban Development, Natural Resources	Ensure security of tenure	Protection of land rights	No. of Adjudication sections surveyed and demarcated	2
Lands, Physical Planning, Urban Development, Natural Resources	To have an elaborate county spatial framework	Orderly development and Increased Investments	% of the County Spatial Plan Completed	60%
Lands, Physical Planning, Urban Development, Natural Resources	To have an elaborate county spatial framework	Orderly development and Increased Investments	% of the Urban Development Plan Completed	40%
Water Services and Irrigation	Increase Access to clean & safe water		Proportion of rural population with access to clean and safe water	20%
Water Services and Irrigation	Increase Access to clean & safe water	Ground water harvesting capacity increased	Number of boreholes drilled	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

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
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Department	Objective	Outcome	Indicator	Performance
Environment and natural resources	Promote proper and efficient solid waste management	A clean and healthy environment	% of urban population accessing safe and improved sanitation facilities D60	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

6. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

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

i. Sustainability strategy and profile

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

ii. Environmental Performance

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

iii. Employee Welfare

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

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

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

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

iv. Market place practices-

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

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

v. Community Engagements-

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

7. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Government's 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 financial year ended **30th June 2024**. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county government; (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 CEC member for Finance and Economic planning o 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 CEC member for Finance and Economic planning is of the opinion that the County Government's financial statements gives a true and fair view of the state of the County Government's transactions during the year ended **30th June, 2024** and of its financial position as at that date.

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

The CEC member for Finance and Economic planning confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the quarter were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya

Approval of the financial statements

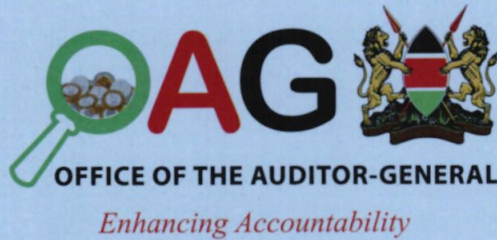
The County Government's financial statements were approved and signed by the CEC member for Finance on **15th July 2024**



Lawrence K. Ileri Rweria
CECM- Finance, Economic Planning and Revenue Mobilization

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF THARAKA - NITHI FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Tharaka - Nithi set out on pages 1 to 38, which comprise of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Tharaka-Nithi as at 30 June, 2024 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 County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Misclassification of Expenditure

The statement of receipts and payments reflects compensation for employee's amount of Kshs.2,354,655,972 which includes basic salaries of permanent employees amount of Kshs.1,618,127,909 as disclosed in Note 4 to the financial statements. However, the amount includes payments totalling Kshs.66,039,293 made on account of casual wages for temporary employees posted to various departments in the County thereby overstating basic salaries for permanent employees by an amount of Kshs.66,039,293 and understating basic salaries for temporary employees by the same amount thus distorting the balances reflected in the financial statements.

In the circumstances, the accuracy and completeness of basic salaries for permanent employees amount of Kshs.1,618,127,909 could not be confirmed.

2. Un-accounted for Contractors Retention Money

As previously reported, the statement of assets and liabilities reflects account payables balance of Kshs.81,154,193 which includes retentions from contractors' balance of Kshs.77,541,652 as disclosed in Note 12 to the financial statements. However, the Tharaka-Nithi County Deposit Bank Account had a balance of Kshs.806,975 resulting to an unexplained and unreconciled variance of Kshs.76,734,652.

In the circumstances, the accuracy and completeness of the account payables balance of Kshs.81,154,193 could not be confirmed.

3. Variance in Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets amount of Kshs.719,632,632 as disclosed in Note 8 to the financial statements. However, Part VI of Note 16 to the financial statements – summary of non – current asset register discloses assets historical cost balance of Kshs.5,457,360,368 which includes a balance of Kshs.225,005,432 acquired during the year. However, the assets historical cost balance of Kshs.5,457,360,368 was not supported by non-current asset registers for both assets acquired by the County Government and those inherited from Defunct Local Authorities.

In the circumstances, the accuracy and completeness of acquisition of assets amount of Kshs.719,632,632 and assets historical cost balance of Kshs.5,457,360,368 could not be confirmed.

4. Variance in Pending Bills Accounts Payables

Note 16.1 to the financial statements on other important disclosures reflects pending bills amounting to Kshs.842,939,684 out of which a balance of Kshs.252,377,400 relate to the period between 2013/2014 to 2022/2023 financial years. However, the pending bills total amount of Kshs.842,939,684 includes a balance of Kshs.2,123,644 due to Lap Fund while the financial statements for Lap Fund reflect an outstanding amount of Kshs.2,128,327 leading to a variance of Kshs.4,683 which was not explained or reconciled.

Further, Management did not explain why the bills were not settled during the year when they occurred.

In the circumstances, the accuracy and completeness of the accounts payable balance of Kshs.2,123,644 could not be verified.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.5,954,279,762 and Kshs.4,688,222,963 respectively, resulting to budget underfunding of Kshs.1,266,056,799 or 21% of the budget. Similarly, the County Executive spent an amount of Kshs.4,596,640,671 against actual receipts of Kshs.4,688,222,963 resulting to an underutilization of Kshs.91,582,292 or 2% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised. However, no report or recommendations from Management and oversight bodies were submitted for verification. In addition, the issues remain unresolved as at 30 June, 2024.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness

and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Submit Financial Statements

The County Executive did not prepare and submit to the Auditor-General, financial statements for twenty-seven (27) Youth Polytechnics. This was contrary to section 47(1) of the Public Audit Act, 2015 which states that the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

2. Delayed Upgrading of Kambandi-Cheera-Ruguti Road to Bitumen Standards

The statement of receipts and payments reflects acquisition of assets amount of Kshs.719,632,632 which includes construction of roads amount of Kshs.337,137,936 as disclosed in Note 8 to the financial statements. This further includes Kshs.99,547,516 paid to a contractor for upgrading of Kambandi-Cheera-Ruguti road to bitumen standards that was awarded on 21 November, 2018 for a contract period of 3 years and contract completion period of December, 2022 but extended to 24 October, 2024 as per the approval dated 24 April, 2023. Records show total payments to date amount to Kshs.262,698,327 representing 74% completion rate.

Further, physical inspection done in September, 2024 revealed that the contractor was not on site. No correspondences were provided on measures being taken to complete the projects.

In the circumstances, value for money for the expenditure totalling Kshs.262,698,327 could not be confirmed.

3. Delayed Upgrading of Karandini-Kithioroni Road to Bitumen Standards

The statement of receipts and payments reflects acquisition of assets amount of Kshs.719,632,632 which includes construction of roads amount of Kshs.337,137,936 as disclosed in Note 8 to the financial statements. This further includes an amount of Kshs.90,383,198 paid to a contractor for a road works for upgrading of Karandini-Kithioroni road to bitumen standards awarded on 10 December, 2020 for period of 3 years and a contract completion period of 10 December, 2023 but extended to 4 June, 2025 as per the approval dated 4 December, 2023. Records show payments to date totalling Kshs.313,761,015 representing 70% completion of the Project.

Further, physical inspection done on 18 September, 2024 revealed that contractor was not on site. No correspondences were provided on measures being taken to complete the projects.

In the circumstances, value for money in the expenditure of Kshs.313,761,015 could not be confirmed.

4. Delayed Upgrading of Tunyai - Ntaara road to Bitumen Standards

The tender to upgrade Tunyai-Ntaara road to bitumen standards was awarded in November 2018 to a contractor at a contract sum of Kshs.689,341,600. The contract period was three (3) years from 25 November, 2018 to November 2022 and was to cover 20 Kilometres. However, the Project is yet to be completed as at the time of audit inspection in September, 2024 with the Project having stalled after only upgrading 4Km of the road. Further, the contractor had abandoned the site having been paid a total of Kshs.117,999,162.

In the circumstances, value for money in the expenditure of Kshs.117,999,162 could not be confirmed.

5. Delayed Construction of Ndagani Market

The statement of receipts and payments reflects acquisition of assets amount of Kshs.719,632,632 which includes infrastructure and civil works amount of Kshs.148,965,877 as disclosed in Note 8 to the financial statements. This includes an amount of Kshs.14,535,270 paid to a contractor towards construction of Ndagani Market. Review of records show that the contract for construction of Ndagani Market was awarded to a contractor and signed on 6 June, 2023 at a cost of Kshs.42,942,750 for a contract period of ten (10) months. The order to commence works was given immediately. A total of Kshs.14,535,270 was paid towards the project during the year under review. Audit inspection carried out in September, 2024 on the above Project revealed that the contractor was not on site, the ramp for scaling the heights from the ground floor to the first floor was exposed and could be vandalized and the Project had stalled.

In the circumstances, the public did not realized value for money in the expenditure of Kshs.14,535,270.

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

Review of the June, 2024 payroll revealed that fifty (50) employees received net salaries which were less than a third (1/3) of their basic salaries. This was contrary to Section 19(3) of the Employment Act, 2007 which provides that, 'without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of sub section (1), may be made by an employer from the wages of his employee at any one time, shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the

Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry’.

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

7. Non-Compliance with the Law on Staff Ethnic Composition

Review of June payroll revealed that the County Executive had two thousand six hundred and six (2,666) employees as at 30 June, 2024. However, one thousand eight hundred and twenty-nine (1,829) members of staff of ethnic code 6 or 69% were from one dominant ethnic Community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which stipulates that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff, and that no public establishment shall have more than one third of its staff from the same ethnic community.

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

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

The statement of receipts and payments reflects expenditure totalling Kshs.2,354,655,972 in respect of compensation of employees representing 50% of the total revenue received of Kshs.4,686,978,781 during the year under review. This was contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County executive to set a wage limit which should not exceed 35% of the total revenue received.

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

9. Non-Compliance with Fiscal Responsibility Principle on Development Expenditure

The statement of receipts and payments reflects total expenditure of Kshs.4,596,414,271 comprising recurrent and development expenditures of Kshs.3,437,761,692 and Kshs.1,158,652,579 respectively. The development expenditure accounted for 25% of the total expenditure which was below the 30% threshold stipulated by Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015.

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

10. Irregular Payment to Council of Governors

The statement of receipts and payments for the year ended 30 June, 2024 reflects on use of goods and services expenditure of Kshs.920,451,767 as disclosed in Note 5 to the financial statements which includes expenditure on other operating expenses amount of Kshs.92,160,333. Included in this amount is a payment of Kshs.5,000,000 paid to the Council of Governors. However, Management did not provide an explanation for the

payment to the Council which is an independent entity. The operational expenses for the structures and institutions established under Intergovernmental Relations Act, 2012 are however supposed to be provided from the annual estimates of the revenue and expenditure of The National Government.

In the circumstances, the above payment was irregular and Management was in breach of the law.

11. Voided Transactions

The statements of receipts and payments for the year ended reflects total payments of Kshs.4,596,414,271. However, review of Integrated Financial Management Information System (IFMIS) records revealed that six hundred and fifteen (615) payment transactions totalling Kshs.293,323,824 were processed and voided or cancelled during the year ended 30 June, 2024. These transactions were not supported by requests to void and documentary evidence to confirm that the Controller of Budget was informed of the voiding of the payments so as to make necessary adjustments.

In the circumstances, the accuracy and propriety of voided payments amounting to Kshs.293,323,824 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Personal Emoluments Paid Outside IPPD Payroll System

Review of the Payroll System revealed that the County Executive runs two (2) payrolls namely the Integrated Payroll and Personnel Database (IPPD) and excel spreadsheets. The IPPD reflected a total of two million, six hundred and sixty-six (2,666) employees while the manual payroll had one hundred and twelve (112) employees. As a result, one hundred and twelve (112) employees were paid a total of Kshs.16,746,137.28 through

the manual payroll. The use of the manual payroll requires manual input of data and calculation of deductions which is prone to error and manipulation.

In the circumstances, the effectiveness of the internal controls on the payroll system could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 December, 2024

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year Ended 30th June 2024

9. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30th JUNE 2024

	Note	2023/2024	2022/2023
		Ksh	Ksh
RECEIPTS			
Transfers from County Revenue Fund	1	4,686,907,742	4,472,918,005
Other Receipts	2	71,039	-
TOTAL RECEIPTS		4,686,978,781	4,472,918,005
PAYMENTS			
Compensation of Employees	4	2,354,655,972	2,471,960,109
Use of Goods and Services	5	920,678,167	913,933,748
Other Grants and Transfers	6	511,248,063	287,132,794
Social Security Benefits	7	20,425,837	60,260,805
Acquisition of Assets	8	719,632,632	764,562,446
Domestic Loans	9	70,000,000	-
TOTAL PAYMENTS		4,596,640,671	4,497,849,902
SURPLUS/DEFICIT		90,338,110	(24,931,897)

The accounting policies and notes to these financial statements form an integral part of the Financial Statements. Tharaka Nithi County Executive Financial Statements were approved on **15th July 2024** and signed by:



Wycliffe Kinyua Kabinga
 Chief Officer, Finance and Economic Planning



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

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
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10. STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2024

	Note	2023/2024	2022/2023
		Ksh	Ksh
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	96,192,356	2,323,707
Total Cash and Cash Equivalent		96,192,356	2,323,707
Accounts Receivables	11	-	5,270,186
TOTAL FINANCIAL ASSETS		96,192,356	7,593,893
FINANCIAL LIABILITIES			
Accounts Payables	12	81,154,193	82,893,840
NET FINANCIAL ASSETS		15,038,163	(75,299,947)
REPRESENTED BY			
Fund Balance Brought Forward	13	(75,299,947)	(50,368,050)
Surplus / Deficit for the Period		90,338,110	(24,931,897)
NET FINANCIAL POSITION		15,038,163	(75,299,947)

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 **15th July 2024** and signed by:



Wycliffe Kinyua Kabinga
 Chief Officer, Finance and Economic Planning



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 ICPAK Reg. No. 6720

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year Ended 30th June 2024

11. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30th JUNE 2024

		2023/2024	2022/2023
Receipts from Operating Income	Note	Ksh	Ksh
Transfer from County Revenue Fund	1	4,686,907,742	4,472,918,005
Other Receipts	2	71,039	-
Total Receipts from Operating Income		4,686,978,781	4,472,918,005
Payments for Operating Expenses			
Compensation of Employees	4	2,354,655,972	2,471,960,109
Use of Goods and Services	5	920,678,167	913,933,748
Other Grants and Transfers	6	511,248,063	287,132,794
Social Security Benefits – Gratuity	7	20,425,837	60,260,805
Domestic Loans	9	70,000,000	-
Total Payments for Operating Expenses		3,877,008,039	3,733,287,456
Adjusted for:			
Changes in Account Receivables (Decrease / (Increase))	11B	5,270,186	(42,939)
Changes in Account Payables (Increase / (Decrease))	12A	(1,739,647)	(39,851,338)
Net Adjustments		3,530,539	(39,894,277)
Net Cash flows from Operating Activities		813,501,281	699,736,272
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(719,632,632)	(764,562,446)
Net cash Flows from Investing Activities		(719,632,632)	(764,562,446)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		93,868,649	(64,826,174)
Cash and Cash Equivalent at Beginning of the Period	10	2,323,707	67,149,881
Cash and Cash Equivalent at End of the Period		96,192,356	2,323,707

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 15th July 2024 and signed by:



Wycliffe Kinyua Kabinga
Chief Officer, Finance and Economic Planning



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

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year Ended 30th June 2024

12. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30th JUNE 2024

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilisation
RECEIPTS						
Transfers from County Revenue Fund	5,717,671,226	236,608,536	5,954,279,762	4,686,907,742	(1,267,372,020)	79%
Unspent Balances Brought Forward	-	-	-	1,244,182	1,244,182	100%
Other Receipts	-	-	-	71,039	71,039	100%
TOTAL RECEIPTS	5,717,671,226	236,608,536	5,954,279,762	4,688,222,963	(1,266,056,799)	79%
PAYMENTS						
Compensation of Employees	2,176,953,017	386,865,590	2,563,818,607	2,354,655,972	(209,162,635)	92%
Use of Goods and Services	922,125,137	118,525,707	1,040,650,844	920,678,167	(119,972,677)	88%
Other Grants and Transfers	1,105,515,415	(105,944,019)	999,571,396	511,248,063	(488,323,333)	51%
Social Security Benefits	50,000,000	-	50,000,000	20,425,837	(29,574,163)	41%
Other Payments	15,000,000	(8,000,000)	7,000,000	-	(7,000,000)	0%
Acquisition of Assets	1,398,077,657	(179,838,742)	1,218,238,915	719,632,632	(498,606,283)	59%
Domestic Loan	50,000,000	25,000,000	75,000,000	70,000,000	(5,000,000)	93%
TOTAL PAYMENTS	5,717,671,226	236,608,536	5,954,279,762	4,596,640,671	(1,357,639,091)	77%
Surplus / (Deficit)	-	-	-	91,582,292	91,582,292	

NB: The figure of actual receipts includes balances brought forward relating to special purpose accounts whose unspent balances are not returned to CRF. This amount is not reported under Statement for Receipts and Payment hence the difference in amount of Actual Receipts.

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 15- 22 were approved on **15th July 2024** and signed by:



Wycliffe Kinyua Kabinga
 Chief Officer, Finance and Economic Planning



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

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year Ended 30th June 2024

13. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT FOR THE YEAR ENDED 30th JUNE 2024

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilisation
RECEIPTS						
Transfers from County Revenue Fund	3,256,637,907	564,477,076	3,821,114,983	3,527,129,234	(293,985,749)	92%
Unspent Balances Brought Forward	-	-	-	269,839	269,839	100%
Other Receipts	-	-	-	-	71,039	100%
TOTAL RECEIPTS	3,256,637,907	564,477,076	3,821,114,983	3,527,399,073	(293,644,871)	92%
PAYMENTS						
Compensation of Employees	2,176,953,017	386,865,590	2,563,818,607	2,354,655,972	(209,162,635)	92%
Use of Goods and Services	879,865,777	118,080,007	997,945,784	901,332,967	(96,612,817)	90%
Other Grants and Transfers	48,624,860	38,925,750	87,550,610	66,798,782	(20,751,828)	76%
Social Security Benefits	50,000,000		50,000,000	20,425,837	(29,574,163)	41%
Other Payments	15,000,000	(8,000,000)	7,000,000	-	(7,000,000)	0%
Acquisition of Assets	36,194,253	3,605,729	39,799,982	24,774,534	(15,025,448)	62%
Domestic Loan	50,000,000	25,000,000	75,000,000	70,000,000	(5,000,000)	93%
TOTAL PAYMENTS	3,256,637,907	564,477,076	3,821,114,983	3,437,988,092	(383,126,891)	90%
Surplus / (Deficit)	-	-	-	(23,115,099)	(23,044,060)	

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 15-22 were approved on **15th July 2024** and signed by:



Wycliffe Kinyua Kabinga
 Chief Officer, Finance and Economic Planning



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

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year Ended 30th June 2024

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: DEVELOPMENT FOR THE YEAR ENDED 30th JUNE 2024

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilisation
RECEIPTS						
Transfers from County Revenue Fund	2,461,033,319	(327,868,540)	2,133,164,779	1,159,778,508	(973,386,271)	54%
Unspent Balances Brought Forward	-	-	-	974,343	974,343	100%
Other Receipts	-	-	-	-	-	0%
TOTAL RECEIPTS	2,461,033,319	(327,868,540)	2,133,164,779	1,160,752,851	- 972,411,928	54%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of Goods and Services	42,259,360	445,700	42,705,060	19,345,200	(23,359,860)	45%
Other Grants and Transfers	1,056,890,555	(144,869,769)	912,020,786	444,449,281	(467,571,505)	0%
Social Security Benefits	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
Acquisition of Assets	1,361,883,404	(183,444,471)	1,178,438,933	694,858,098	(483,580,835)	59%
Domestic Loan	-	-	-	-	-	0%
TOTAL PAYMENTS	2,461,033,319	(327,868,540)	2,133,164,779	1,158,652,579	(974,512,200)	54%
Surplus / (Deficit)	-	-	-	2,100,272	2,100,272	

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 15-22 were approved on **15th July 2024** signed by:



Wycliffe Kinyua Kabinga
 Chief Officer, Finance and Economic Planning



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

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year Ended 30th June 2024

Explanation Notes to Financial Statements:

1. During the year ended 30th June 2024, total amount transferred from County Revenue Fund amount to Ksh. 4,686,907,742 with Ksh. 3,527,129,234 and Ksh. 1,159,778,508 transferred to Recurrent and Development Account respectively.
2. The amount of Unspent Balance Brought forward relates to unutilised funds held in special purpose accounts as per the Note 2 amounting to Ksh. 1,244,182
3. Other Receipts amounting to Ksh. 71,039 relates to refund from account receivable
4. Compensation for employees relate to county staff salaries and allowances amounting to Ksh. 2,354,655,972 translating to 92% level of absorption for the period under review.
5. The Use of Goods and Services amounting to Ksh. 920,678,167 recording an absorption rate of 88% following the late of disbursement of funds affecting funds utilization and austerity measures to curb non-essential expenditure.
6. The Grant and Transfers relates to transfer conditional grants to donor funded projects such as DANIDA, NAVCDP, ELRP, Flocca and ASDSP amount of Ksh. 511,248,063
7. The expenditure on Social Security Benefits of Ksh. 20,425,837 relate to payment of gratuity benefit to employees under contract term of employment.
8. The budget appropriation for Other Payments relate to amount transferrable to Emergency Fund. During the period the amount had not been transferred.
9. The expenditure on Acquisition of Assets amounting to Ksh. 719,632,632 at 59% level of absorption.
10. The expenditure on Domestic Loans relate to amount allocated to Tharaka Nithi County Executive Staff Mortgage and Car Loan Scheme Fund with an amount of Ksh. 70,000,00 transferred during the period under review.

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year Ended 30th June 2024

15. BUDGET EXECUTION BY PROGRAMMES AND SUB PROGRAMMES FOR THE YEAR ENDED 30th JUNE 2024

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
101003610		General Administration Planning and Support Services	132,519,212	-6,857,987	125,661,225	111,712,886	13,948,339
	101013610	Administration, Policy, Strategy and Management of Agriculture	116,519,212	-10,703,687	105,815,525	106,672,043	-856,518
	101023610	General Administration Services	16,000,000	3,845,700	19,845,700	5,040,843	14,804,857
105003610		Crop Development and Management	546,220,163	35,529,810	581,749,973	483,532,007	98,217,966
	105013610	Crops Development, Agribusiness and Market Development	546,220,163	35,529,810	581,749,973	483,532,007	98,217,966
106003610		Livestock and Fisheries Resource Management and Development	185,186,964	-15,847,250	169,339,714	60,480,209	108,859,505
	106013610	Livestock Policy Development and Capacity Building	159,515,604	-10,585,250	148,930,354	47,106,209	101,824,145
	106023610	Veterinary Services and Disease Prevention	25,671,360	-5,262,000	20,409,360	13,374,000	7,035,360
108003610		Public Works and Housing Services	3,727,500	5,191,002	8,918,502	7,002,472	1,916,030
	108013610	Public Works Services	3,727,500	5,191,002	8,918,502	7,002,472	1,916,030
109003610		P14 Kathwana Municipality Development Programme	17,707,210	-1,797,000	15,910,210	2,646,537	13,263,673
	109013610	SP1 Kathwana Urban Area Support	17,707,210	-1,797,000	15,910,210	2,646,537	13,263,673
201003610		General Administration Planning and Support Services	51,722,060	15,000,000	66,722,060	45,667,110	21,054,950
	201013610	General Administration Services	51,722,060	15,000,000	66,722,060	45,667,110	21,054,950
202003610		Roads Transport	405,690,000	216,709,600	622,399,600	508,086,503	114,313,097
	202013610	Rural Roads Improvement and Maintenance Services	405,690,000	216,709,600	622,399,600	508,086,503	114,313,097
205003610		ICT Infrastructure Development	40,600,500	7,600,000	48,200,500	39,897,399	8,303,101
	205013610	ICT Infrastructure Development	40,600,500	7,600,000	48,200,500	39,897,399	8,303,101

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year Ended 30th June 2024

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget on difference
304003610		Cooperative Development and Management	3,493,683	-2,909,833	583,850	273,600	310,250
	304013610	Cooperative Advisory Services and Marketing	3,493,683	-2,909,833	583,850	273,600	310,250
401003610		Curative Health Services	246,039,134	-11,310,000	234,729,134	202,880,317	31,848,817
	401013610	Primary Healthcare	72,500,000	-40,000,000	32,500,000	21,641,150	10,858,850
	401073610	Medical Supplies	153,139,134	12,690,000	165,829,134	156,789,712	9,039,422
	401083610	Laboratory Services	20,400,000	16,000,000	36,400,000	24,449,455	11,950,545
404003610		General Administration Planning and Support Services	1,256,345,879	236,752,590	1,493,098,469	1,380,393,721	112,704,748
	404013610	General Administration Services	84,000,000	5,000,000	89,000,000	72,114,194	16,885,806
	404033610	Human resource management	1,049,545,879	157,589,590	1,207,135,469	1,189,363,631	17,771,838
	404043610	Policy, Planning, Financing and Budgeting	122,800,000	74,163,000	196,963,000	118,915,896	78,047,104
501003610		General Administration Planning and Support Services	152,944,800	53,000,000	205,944,800	182,928,639	23,016,161
	501013610	Administration Planning and Support Services	152,944,800	53,000,000	205,944,800	182,928,639	23,016,161
504003610		Education and Youth Training	101,701,700	5,246,575	106,948,275	93,207,758	13,740,517
	504013610	Promotion of Basic Education (ECDE)	75,641,611	9,465,198	85,106,809	73,000,107	12,106,702
	504023610	Youth Training and Capacity Building	26,060,089	-4,218,623	21,841,466	20,207,651	1,633,815
701003610		County Leadership and Coordination of MDAs	7,050,000	-417,000	6,633,000	2,884,520	3,748,480
	701033610	Coordination of CMAs (Office of County Secretary)	7,050,000	-417,000	6,633,000	2,884,520	3,748,480
702003610		County Government Advisory Services	29,000,000	-3,300,000	25,700,000	15,836,899	9,863,101
	702013610	Public Sector Advisory Services (Legal & Economic Advisors)	15,900,000	0	15,900,000	9,459,184	6,440,816
	702033610	Communication and Strategy	13,100,000	-3,300,000	9,800,000	6,377,715	3,422,285
703003610		Economic Policy and County Planning	15,295,000	-7,553,800	7,741,200	6,074,910	1,666,290
	703023610	Monitoring and Evaluation Services	4,270,000	-2,067,800	2,202,200	2,830,300	-628,100
	703043610	Economic Development, Planning and Coordination Services	4,020,000	-1,731,000	2,289,000	1,150,000	1,139,000

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year Ended 30th June 2024

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
	703053610	County Statistics Services	7,005,000	-3,755,000	3,250,000	2,094,610	1,155,390
704003610		Financial Management Services	22,717,000	-12,312,600	10,404,400	8,412,919	1,991,482
	704033610	Procurement and Value Chain Management Services	4,610,000	-2,200,000	2,410,000	1,578,080	831,920
	704053610	Audit Services	9,435,000	-6,426,000	3,009,000	2,503,209	505,792
	704063610	Budget Formulation and Cordination	4,417,000	-2,445,000	1,972,000	1,443,850	528,150
	704083610	Accounting Services	4,255,000	-1,241,600	3,013,400	2,887,780	125,620
706003610		General Administration, Planning and Support Services	459,715,799	83,846,588	543,562,387	449,957,482	93,604,905
	706013610	General Administration and Support Services	143,238,034	1,687,000	144,925,034	113,504,533	31,420,501
	706023610	Sub-County Administration and Field Services	11,989,665	-11,325,015	664,650	251,750	412,900
	706043610	Management of County Affairs (Office of Governor)	82,675,700	1,396,123	84,071,823	61,363,962	22,707,861
	706053610	Coordination and Supervisory Services (Deputy Governor's Office)	32,350,000	2,700,000	35,050,000	25,208,889	9,841,111
	706103610	Human Resource Management Services	189,462,400	89,388,480	278,850,880	249,628,348	29,222,532
710003610		Urban Development and Administration	224,500,000	-3,819,769	220,680,231	187,102,210	33,578,021
	710013610	Urban Administrative Service	224,500,000	-3,819,769	220,680,231	187,102,210	33,578,021
1001003610			207,550,000	45,198,300	252,748,300	222,880,687	29,867,613
	1001013610	Environment and Natural Resource	207,550,000	45,198,300	252,748,300	222,880,687	29,867,613
1002003610			139,993,750	-7,102,500	132,891,250	88,454,342	44,436,908
	1002013610	Domestic Water Services	101,693,750	-1,970,300	99,723,450	73,412,160	26,311,290
	1002023610	Water Storage Services	1,933,000	-627,200	1,305,800	477,200	828,600
	1002033610	Irrigation and Drainage Services	36,367,000	-4,505,000	31,862,000	14,564,982	17,297,019
		Grand Total	5,717,671,226	236,608,536	5,954,279,762	4,596,640,671	(1,357,639,091)

16. SIGNIFICANT ACCOUNTING POLICIES

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

a) 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.

b) Reporting entity

The financial statements are for the County Government of Tharaka Nithi – Executive. The financial statements encompass the reporting entity as specified under section 166 of the PFM Act 2012.

c) Recognition of receipts and payments

i. 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.

ii. Transfers from the County Revenue Fund (CRF)

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

iii. Proceeds from sale of assets

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

d) Recognition of payments

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

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Significant Accounting Policies (Continued)

i. Compensation of employees

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

ii. Use of goods and services

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

iii. Interest on borrowing

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

iv. Repayment of borrowing (principal amount)

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

v. Acquisition of fixed assets

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

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

e) 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.

f) Third Party Payments

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

Significant Accounting Policies (Continued)

g) Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at **30th June 2024**, this amounted to **Ksh. 806,975** compared to **Ksh. 1,059,545** in previous year as indicated on Note 10 On Cash and Cash Equivalents.

There were no other restrictions on cash during the financial year.

h) Imprest and Advances

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

i) Third Party Deposits and Retention

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

Significant Accounting Policies (Continued)

j) Non-Current Assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

k) Pending Bills

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

l) 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 Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Significant Accounting Policies (Continued)

m) Contingent Assets

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

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Government of Tharaka Nithi budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on **15th June 2023** for the period **1st July 2023** to **30th June 2024** as required by law. There were one 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.

o) Comparative Figure

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

p) 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.

q) Prior Year Adjustment

During the year, errors that have been corrected are disclosed in the notes explaining the nature and amounts. There were no errors relating to previous year corrected during the reporting year

Significant Accounting Policies (Continued)

r) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

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17. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFER FROM COUNTY REVENUE FUND

	2023/2024	2022/2023
	Ksh	Ksh
Funds Transfer Q1	788,106,666	765,721,462
Funds Transfer Q2	1,057,593,117	930,381,744
Funds Transfer Q3	1,041,762,543	819,323,832
Funds Transfer Q4	1,799,445,416	1,957,490,967
Total	4,686,907,742	4,472,918,005

2. OTHER RECEIPTS

	2023/2024	2022/2023
	Ksh	Ksh
Refund from Account Receivable	71,039	-
Total	71,039	0

3. UNSPENT BALANCES BROUGHT FORWARD

	2023/2024	2022/2023
	Ksh	Ksh
Tharaka Nithi Fuel Levy Fund Account - CBK	319,773	319,773
Tharaka Nithi County- Health Special Purpose - CBK	-	29,584,051
Tharaka Nithi County KDSP - CBK	2,787	5,773,787
Tharaka Nithi County Poly Grant - CBK	654,570	6,546,859
Tharaka Nithi County Climate Change Acct - CBK	137,810	-
Tharaka Nithi County Covid - Family Bank	-	110,147
Tharaka Nithi County Imprest Acct - Family Bank	120,286	3,021,382
Tharaka Nithi County Primary Health Care- CBK	8,956	52,256
Total Amount	1,244,182	45,408,255

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Notes to The Financial Statements (Continued)

4. COMPENSATION OF EMPLOYEES

	2023/2024	2022/2023
	Ksh	Ksh
Basic Salaries of Permanent Employees	1,618,127,909	1,688,265,331
Basic Wages of Temporary Employees	67,457,800	62,623,764
Personal Allowances paid as part of Salary	660,510,263	653,096,800
Pension and other Social Security Contributions	8,560,000	67,974,214
Total	2,354,655,972	2,471,960,109

5. USE OF GOODS AND SERVICES

	2023/2024	2022/2023
	Ksh	Ksh
Utilities, Supplies and Services	44,197,590	45,080,668
Communication, Supplies and Services	8,183,188	11,943,588
Domestic Travel and Subsistence	45,311,688	100,213,870
Foreign Travel and Subsistence	5,992,816	2,088,200
Printing, Advertising and Information Supplies & Services	25,096,115	28,240,795
Rentals of Produced Assets	1,817,058	2,090,477
Training Expenses	2,206,600	1,706,316
Hospitality Supplies and Services	227,567,151	170,424,893
Insurance Costs	26,348,557	18,821,603
Bank Charges	6,286	11,243
Specialised Materials and Supplies	271,251,934	287,363,835
Office and General Supplies and Services	26,787,229	36,077,568
Fuels, Oil and Lubricants	82,047,500	67,824,129
Other Operating Expenses	92,160,333	68,295,401
Routine Maintenance – Vehicles and other Transport Equipment	27,788,119	34,362,857
Routine Maintenance – Other Assets	33,916,003	39,388,305
Total	920,678,167	913,933,748

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Notes to The Financial Statements (Continued)

6. OTHER GRANTS AND TRANSERS

	2023/2024	2022/2023
	Ksh	Ksh
Scholarships and Other Educational Benefits	34,000,000	20,560,000
Other Capital Transfers and Grants	32,684,782	35,688,520
Other Current Transfers and Grants	444,449,281	230,884,274
Return to CRF	114,000	
TOTAL	511,248,063	287,132,794

7. SOCIAL SECURITY BENEFITS (GRATUITY)

	2023/2024	2022/2023
	Ksh	Ksh
Staff Gratuity	20,425,837	60,260,805
Total	20,425,837	60,260,805

8. ACQUISITION OF ASSETS

Non-Financial Assets	2023/2024	2022/2023
	Ksh	Ksh
Purchase of Land	18,000,000	-
Construction of Buildings	33,265,021	20,297,293
Refurbishment of Buildings	-	2,811,441
Construction of Roads	337,137,936	270,655,343
Infrastructure and Civil Works	148,965,877	259,814,086
Purchase of Vehicles and Other Transport Equipment	1,500,000	42,381,060
Purchase of Office Furniture and General Equipment	19,194,534	32,252,485
Purchase of ICT Equipment, Software and Other ICT Assets	1,980,000	12,357,616
Purchase of Specialised Plant, Equipment and Machinery	2,100,000	10,485,922
Purchase of Certified Seeds, Breeding Stock and Live Animals	150,999,064	97,255,000
Research, Studies, Project Preparation, Design & Supervision	6,490,200	16,252,200
Total	719,632,632	764,562,446

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Notes to The Financial Statements (Continued)

9. DOMESTIC LOAN

	2023/2024	2022/2023
	Ksh	Ksh
Transfer Mortgage and Car Loan Fund	70,000,000	-
Total	70,000,000	-

10. CASH AND BANK BALANCES

Name of Account & Bank	Account Number	Purpose	2023/2024	2022/2023
			Ksh	Ksh
Tharaka Nithi County Recurrent Account - CBK	1000171375	Recurrent Acct	273	2,492
Tharaka Nithi County Development Account - CBK	1000171359	Development Act	326,451	17,488
Tharaka Nithi Fuel Levy Fund Account - CBK	100251988	Fuel Levy Fund	319,773	319,773
Tharaka Nithi County KDSP – CBK	1000394676	Grants	2,787	2,787
Tharaka Nithi County NAVCDP – CBK	1000703555	Grants	-	-
Tharaka Nithi County ASDSP SP - CBK	1000365579	Grants	-	-
Tharaka Nithi County Poly Grant - CBK	1000368675	Grants	654,570	654,570
Tharaka Nithi County Primary Health Care- CBK	1000555537	Grants	315,324	8,956
Tharaka Nithi County Climate Change – CBK	1000542028	Grants	93,766,203	137,810
Tharaka Nithi County Emergency Locust Response Project - CBK	1000516868	Grants	-	-
Tharaka Nithi County Deposit Account - CBK	1000251988	Deposits	806,975	1,059,545
Tharaka Nithi County Imprest Acct Family Bank	054000010064	Imprest Account	-	120,286
Total Amount			96,192,356	2,323,707

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Notes to The Financial Statements (Continued)

11. OUTSTANDING IMPRESTS (Annex IV)

Description	2023/2024	2022/2023
	Ksh	Ksh
Government Imprests	-	5,198,100
Recoverable Payments from Suppliers	-	72,086
Total Account Receivables	-	5,270,186

10 (A) OUTSTANDING IMPRESTS BY DEPARTMENT

Description	2023/2024	2022/2023
	Ksh	Ksh
Office of the Governor		2,328,086
Transport, Roads and Public Works		300,000
Lands and Urban Development		525,000
Finance and Economic Planning		860,000
Medical Services		305,100
Agriculture		952,000
Total Account Receivables		5,270,186

12. DEPOSITS AND RETENTION (Annex V)

	2023/2024	2022/2023
	Ksh	Ksh
Retentions from Contractors	77,541,652	77,794,222
KRA Withholding VAT and Income Taxes	3,612,541	5,099,618
Total Account Payables	81,154,193	82,893,840
Aging Analysis		
Under One Year	21,457,134	28,476,735
1-2 Years	25,141,313	39,632,542
2-3 Years	28,690,237	10,268,793
Over 4 Year	5,865,509	4,515,770
	81,154,193	82,893,840

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Notes to The Financial Statements (Continued)

13. FUNDS BALANCES BROUGHT FORWARD

	2023/2024	2022/2023
	Ksh	Ksh
Cash and Cash Equivalents	2,323,707	67,149,881
Outstanding Imprests	5,270,186	5,227,247
Deposits and Retention	(82,893,840)	(122,745,178)
Total	(75,299,947)	(50,368,050)

14. INCREASE / (DECREASE) IN OUTSTANDING IMPRESTS

Description	2023/2024	2022/2023
	Ksh	Ksh
Opening Account Receivables as at Beginning of the Year (A)	5,270,186	5,227,247
Opening Account Receivables as at End of the Year (B)	-	5,270,186
Net changes in account receivables C= A – B	5,270,186	(42,939)

15. INCREASE / (DECREASE) IN DEPOSIT AND RETENTIONS

Description	2023/2024	2022/2023
	Ksh	Ksh
Deposit and Retentions as at Beginning of the Year (A)	82,893,840	122,745,178
Deposit and Retentions At the end of the Year (B)	81,154,193	82,893,840
Net Changes in Account Payables C = B – A	(1,739,647)	(39,851,338)

16. OTHER IMPORTANT DISCLOSURES

I. PENDING BILLS ACCOUNTS PAYABLES (Annex VI)

	Balance as at 30 th June 2023	Additions during the Year	Payments During the Year	Balance as at 30 th June 2024
	Ksh	Ksh	Ksh	Ksh
Construction of Buildings	36,052,127	39,211,025	30,699,986	44,563,166
Construction of Civil Works	105,125,856	108,234,304	61,811,716	151,548,444
Supply of Goods	310,865,693	190,480,729	204,898,866	296,447,556
Supply of Services	98,618,090	57,060,189	59,492,317	96,185,962
Payroll Statutory Deductions	260,112,934	-	18,477,806	241,635,128
Daily Subsistence Allowances	-	12,559,428	-	12,559,428
Utility Bills - Water	-	9,259,814	-	9,259,814
Total	810,774,700	416,805,489	375,380,691	852,199,498

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Other Important Disclosures (Continued)

II. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2023/2024	2022/2023
	Ksh	Ksh
Key Management Compensation		
Governor	11,534,000	11,088,000
Deputy Governor	7,882,904	7,655,303
CEC Members	39,932,052	36,836,608
Chief Officers	45,065,024	41,636,358
Total to Key Management Compensation	104,413,980	97,216,269
Transfers to related parties	-	
Transfers to other County Government Entities (Other Grants)	511,248,063	287,132,794
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g. schools and welfare	-	-
Expenses paid on behalf of Kathwana Municipality	6,064,429	5,569,653
Total Transfers to related parties	517,312,492	292,702,447
Transfers from related parties	-	
Transfers from CRF	4,686,907,742	4,472,918,005
Total Transfers from related parties	4,686,907,742	4,472,918,005

Notes to The Financial Statements (Continued)

III. Establishment of other County Government Entities

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

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Other Important Disclosures (Continued)

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Tharaka Nithi Water and Sewerage Co.	2013	Chuka	Eng. Laban Kaara Mwaniki
Tharaka Nithi County Bursary Development Fund	2018	Kathwana	Mr. Jonathan Mwiti Nyaga
Tharaka Nithi County Emergency Fund	2020	Kathwana	Mr. Lawrence Ileri
Tharaka Nithi County Youth Empowerment Fund	2020	Kathwana	Mr. Wilberforce M. Ntwiga
Kathwana Municipality	2020	Kathwana	Mrs. Casty Gakii
Tharaka Nithi Car Loan and Mortgage Scheme Fund	2023	Kathwana	Mr. Wycliff Kinyua Kabinga

IV. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the current financial year amounts relating to leased medical equipment is Ksh. 124,723,404 and Ksh. 153,253,172 for the previous Financial year 2022/2023.

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18. APPENDICES

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

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved based on OAG Report FY 2022/2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Overpayment of Salaries and Allowances	The statement of receipts and payments and as disclosed in Note 3 to the financial statements for the year ended 30 June, 2023 reflects an amount of Ksh. 2,471,960,109 in respect to compensation of employees. Review of the payroll revealed that eighty-one (81) employees of the County Executive in various cadres were earning their monthly basic salary and house allowances at higher rates than the stated recommendation from the Salaries and Remuneration Commission contrary to the Salaries and Remuneration Commission (SRC) issued guidelines on compensation of employees vide Circular No. SRC/TS/JE/CG/3/33/6 VOL.III (30) dated 1 July, 2020 for implementation of Job Evaluation Results phase iv salary review in respect to County Government employees	The County Government payroll has four (4) pay groups which are: AY – Political Class, AA or DA- Devolved Functions, AC- Defunct Local Authorities and BA-employees employed the CPSB. In reference to appendix 1, all the employees listed therein are under AC pay group which is the Defunct Local Authorities. Employees in this group were inherited by the County Government from defunct local authorities (County and Municipal Councils) and their salaries were informed by a CBA which was implemented before they were devolved in the county governments. SRC has been trying to harmonize these salaries and	Not Resolved	30 th June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>as at the last salary review, they harmonized up to job group N. Under the implementation guidelines vide circular No. SRC/TS/JE/CG/3/33/6 VOL.III (26) dated 16th July 2019 part A, clause 6 has given direction to retain current salaries for employees of former Local Authorities equivalent to job groups M and below until the salary structures of equivalent grades is harmonized to same levels. This is why their salaries do not match with the current SRC salary review.</p>		
<p>2. Unaccounted for Expenditure - Fuel, Oil and Lubricants</p>	<p>The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Ksh. 913,933,748 in respect to use of goods and services which includes Ksh. 67,824,129 relating to fuel, oil and lubricants. However, the Management did not provide quarterly reports detailing an analysis of the fuel, oil and lubricants procured through framework agreements including an analysis of the pattern of usage.</p>	<p>The Management takes note of the audit finding on non provided quarterly reports and shall submit the same for audit review and verification</p>	<p>Not Resolved</p>	<p>30th June 2024</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, the accuracy, validity, propriety and value for money for the expenditure amount of Ksh. 67,824,129 could not be confirmed.			
3. Failure to Provide Engineers Estimates in Construction of Various Roads	<p>The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Ksh. 764,562,446 in respect to acquisition of assets which includes Ksh. 270,655,343 for construction of roads which further includes Ksh. 59,528,416 relating to upgrading of various roads to bitumen standards. However, review of the project files revealed that the expenditures were not supported with engineer's estimates.</p> <p>In the circumstances, the propriety and value for money for the Ksh. 59,528,416 expenditure for the year ended 30 June, 2023 could not be confirmed.</p>	The management confirms all the contracts on this audit were design and build contracts, therefore the engineers estimate could not be provided by the client. The bidders were evaluated basing on their qualifications on mandatory requirements and their technical scores. As per whether the amount quoted by the bidders were realistic, the management is usually guided by the cost estimate manual provided for by the Kenya Roads Board, showing all the unit rates of all the activities per up-to- date economic and market conditions.	Not Resolved	30 th June 2024
4. Unsupported Feasibility Research Studies and Appraisal	The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Ksh. 764,562,446 in respect to acquisition of assets which includes Ksh. 16,252,200 for research, studies, project preparation, design and supervision which further includes Ksh. 5,411,200 relating to	The Management confirms procuring prefeasibility and research appraisal services at cost of Ksh. 5,411,200 for various consultancy during the year under review.	Not Resolved	30 th June 204

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>procurement of services for conducting feasibility studies and appraisals. However, signed reports for the research studies and appraisals, details of adoption of the reports and their implementation status were not provided for audit review.</p> <p>In the circumstances, the accuracy, propriety and value for money for the Ksh. 5,411,200 expenditure for the year ended 30 June, 2023 could not be confirmed.</p>	<p>The Management wish to hereby submit the following documents for audit review which includes the tender documents, contract agreements, adopted reports of the work done, implementation status, documented identification of the needs, user requisitions, and payment vouchers provided for audit review.</p>		
5. Unsupported Construction of Mukothima Stadium	<p>The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Ksh. 764,562,446 in respect to acquisition of assets which includes Ksh. 20,297,293 for construction of buildings which further includes Ksh. 2,340,346 being part payment for construction of Mukothima Stadium platform. However, supporting documents including invitations to bid, tender opening and evaluation minutes, appointment letters to the inspection and acceptance committee, tender opening and evaluation committee members, tender register, professional opinion, contract agreements, tender opening registers, signed site book, building designs and plans, engineers estimates, regret letters to unsuccessful</p>	<p>The management confirms procuring for proposed Mukothima Stadium Platform during the financial year 2016/2017.</p> <p>The amount was paid as pending upon verification by pending bills committee as well as special audit on pending bills by office of Auditor General.</p> <p>The Management is yet to find the stated documents considering the project was implemented six years ago. However, once traced will be availed for audit verification.</p>	Not Resolved	30 th June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>bidders, proof of previous works done and financial capability were not provided for audit review. This is contrary to Regulation 104(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.</p>			
<p>6. Lack of Ownership Documents</p>	<p>Annex VI to the financial statements reflects summary of non-current assets register with historical cost balance of Ksh. 5,612,754,839 as at 30 June, 2023 which includes Ksh. 431,231,177 and Ksh. 4,386,080 both totalling to Ksh. 435,617,257 in respect of purchase of vehicles and other transport equipment and land respectively. However, details of the land including ownership documents were not provided for audit review.</p> <p>Further, documents provided for audit revealed that the County Executive owned one hundred and eighty-three (183) motor vehicles and one hundred and four (104) motor cycles. However, the Management provided ownership</p>	<p>The Management confirms reporting Non-Current Assets at cost of Ksh. 5,612,754,839 as at 30th June 2023 comprising of land and motor vehicles at cost of Ksh. 435,617,257</p> <p>The Management wish to state that the county has initiated the process of identification of all public land in conjunction with IGRC before requesting to National Land Commission for consent to process title deeds.</p> <p>The County Government is in position of all log books for</p>	<p>Not Resolved</p>	<p>30th June 2024</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	documents in respect to one hundred and twenty-five (125) motor vehicles and fifty-five (56) motor cycles, resulting to fifty-eight (58) and fifty-four (54) motor vehicles and motor cycles respectively whose ownership documents were not provided for audit review.	<p>motor vehicles and motor cycles bought by the county.</p> <p>In addition, the County has obtained original log books for fifteen (15) GK vehicles and six (6) GK registered motor cycles. However, the process of transfer of ownership is awaiting the ongoing identification and valuation process being spearheaded by the IGRTC.</p> <p>The remaining fifty- eight (58) vehicles and fifty four (54) motor cycles all registered under National Government Ministries are yet to be issued to the County</p>		
7. Unsupported and Unaccounted for Accounts Payables	<p>The statement of assets and liabilities and as disclosed in Note 10 to the financial statements reflects account payables balance of Ksh. 82,893,840 while supporting schedule shows Ksh. 2,173,701 resulting to unreconciled variance of Ksh. 80,720,139.</p> <p>In addition, the balance of Ksh. 82,893,840 includes contractors' retention money of Ksh. 77,794,222.</p>	<p>The Management confirms holding account payables amounting to Ksh. 77,794,222 been customer retention money.</p> <p>The deficit on funds available on deposit retention account is due to previous amounts transferred to County Revenue</p>	Not Resolved	30 th June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>However, as at 30 June, 2023, the deposits bank account had a balance of Ksh. 1,059,545 resulting to unexplained variance of Ksh. 76,734,677.</p> <p>In the circumstances, the accuracy and completeness of the account payables balance of Ksh. 82,893,840 could not be confirmed.</p>	<p>Fund after end of financial years been unspent balances.</p> <p>During the current year, the County has set aside budgetary allocation to enable transfer money back to deposit account from County Revenue Fund</p>		
8. Use of a Manual Payroll	<p>The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Ksh. 2,471,960,109 in respect to compensation of employees which includes Ksh. 14,320,638 paid through manual payrolls. The County Executive operated two payroll systems; the manual payroll system and the Integrated Payroll and Personnel Database (IPPD) system. The use of the manual system requires manual calculation of gross pay, deductions and net pay by the human resource officers and constant monthly and/or annual updates of the data which could be prone to human error and manipulation.</p> <p>In the circumstances, the accuracy, completeness and validity of compensation of employees' payments totaling Ksh. 14,320,638 paid through the manual payroll could not be confirmed.</p>		Not Resolved	30 th June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OTHER MATTERS				
1. Budgetary Control and Performance	<p>The statement of comparison of budget and actual amounts: recurrent and development combined for the year ended 30 June, 2023 reflects budgeted receipts of Ksh. 5,104,469,751 and actual revenue of Ksh. 4,486,057,345 resulting to a revenue shortfall of Ksh. 618,412,406 or 12% of the budget.</p> <p>Similarly, the County expended Ksh. 4,497,849,902 against budgeted expenditure of Ksh. 5,104,469,751 resulting to an under expenditure of Ksh. 606,619,849 or 12% of the budget.</p> <p>In the circumstances, the underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Tharaka Nithi.</p>	<p>The Management confirms reporting under realization of revenue amounting to Ksh. 618,412,406 with an under utilization of budget by an amount of Ksh. 606,619,849 during the year under review.</p> <p>The delayed disbursement of exchequer funds hampered the ability of the county to fully utilize the funds hence reported under absorption.</p> <p>The hard economic times and prolonged drought ravaged the County during the financial year adversely affected the capacity for residents to honour levies due to the County.</p>	Not Resolved	30 th June 2024
2. Unresolved Prior Year Audit Matters	<p>In the audit report of the previous year, several issues were raised. However, no report or recommendations from Management and oversight bodies were submitted for verification and clearance. In addition, the issues remain unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which</p>	<p>The Management confirm having submitted responses to auditor general report for previous years up to and including FY 2019/2020 and appeared before the Senate, Public Accounts Committee with pending year awaiting</p>	Not Resolve	30 th June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	require Accounting Officers to try to resolve any issues resulting from an audit that remain outstanding	notification for a sitting to discuss the report.		
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
1. Payroll Deductions Exceeding Two-Thirds (2/3) of Employees Basic Pay	The statement of receipts and payments reflects an amount of Ksh. 2,471,960,109 in respect to compensation of employees. However, review of the payroll revealed that twenty-eight (28) employees' salary deductions fell below 1/3 of the basic salary, contrary to Section 19(3) of the Employment Act, 2007 which states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which, may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.	The introduction and implementation of the Public Service Superannuation Scheme for the Civil Servants in January 2021 for the devolved employees aged 45 years and below led to exceeding of two – thirds deductions of the basic pay for some officers. The deductions were done automatically by the IPPD system and in three phases i.e. 2% in the first year (ranging from 01/01/2021 to 31/12/2021), 5% in the second year (ranging from 01/01/2022 to 31/12/2022) and 7.5% in the third year (ranging from 01/01/2023 onwards) of the employee basic salary. Additionally, all County Employees engaged on permanent terms have continually been enrolled with	Not Resolved	30 th June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>the County Pension Fund (CPF) and deductions effected so as to ensure they save for their pension.</p> <p>To curb the issue of not exceeding two thirds deductions of the basic pay, the affected officers have been advised to realign other deductions such as bank and Sacco loans and shares, insurance policy premiums among others through letters contained in their personal file and submitted for audit review and verification</p>		
2. Casuals Engaged for More Than Three Months Continuously	The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Ksh. 2,471,960,109 which includes Ksh.62,623,764 for basic wages of temporary employees. An analysis of the casual payroll provided for audit revealed that the County Executive engaged casual employees in various departments for more than three (3) months. This is contrary to Section 37(b) of the Employment Act, 2007 which states that, where a casual employee performs work which cannot reasonably be	<p>This is well noted though the casual workers are on renewable three months terms as advised by the County Public Service Board.</p> <p>The management is in the process of engaging the above category of employees on fixed terms gradually. For instance, in FY 2020/2021, 84 casual employees were absorbed into fixed terms in the department of Finance,</p>	Not Resolved	30 th June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>expected to be completed within a period, or a number of working days amounting to the equivalent of three months or more, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly and section 35 (1) (c) shall apply to that contract of service. Failure to terminate contracts for temporary employees on attaining 3 months exposes the County to litigation for unlawful terms of employment.</p>	<p>Economic Planning and Trade and in FY 2021/2022, 25 casual workers were absorbed into regular employment in various departments and in FY 2022/23 10 casual workers were absorbed in various Departments.</p>		
<p>3. Stalled Water Intake for Kithiru Irrigation Project</p>	<p>The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Ksh. 764,562,446 in respect to acquisition of assets which includes Ksh.259,814,086 for infrastructure and civil works which further includes Ksh.4,742,521 relating to construction of water intake works for Kithiru Irrigation Water Project. However, review of the project file and physical verification carried out in August, 2023 revealed that the intake was complete but the channeling of water from the source river to the various farms for irrigation had not commenced hence the project was stalled and was not beneficial to the local residents as initially intended. The Management did not provide justification why the project had not been fully implemented.</p>	<p>During the Financial year 2020/2021, the County Government allocated Ksh. 5 million to support Kithiru irrigation project in construction of intake works. The successful bidder quoted a contract sum of Ksh. 4,742,521.55. The scope of works within the contract was to construct a complete water intake along South Maara River and install one offtake pipe from the intake. The contract (for construction of intake) was implemented to completion and the intake is still intact and strong.</p>	<p>Not Resolved</p>	<p>30th June 2024</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4. Non-Compliance with 30% Reservation Rule	Review the Access to Government Procurement Opportunities (AGPO) report for the year under review on preferences and reservations indicating the number of youths, women and persons with disability whose goods and services had been procured by the County Executive show that only Ksh.15,244,980 was reserved for the disadvantaged groups which is less than 30%.	The Management takes note of the audit finding on failure to reserve 30% for disadvantaged groups during the year under review. The management confirms offering opportunities to disadvantaged groups during the procurement of goods and services including construction works. However, the uptake has remained considerably low with fewer youth, women and people with disabilities submitting the bids.	Not Resolved	30 th June 2024
5. Accounts Receivables - Outstanding Imprest	The statement of assets and liabilities and as disclosed in Note 9 to the financial statements reflects accounts receivables balance of Ksh. 5,270,186 which includes Ksh.5,198,100 in respect of outstanding imprests which further includes imprests amounting to Ksh.2,262,100 issued between 17 November, 2022 and 5 April, 2023 and which ought to have been surrendered by 30 June, 2023	The Management confirms that, due to delayed exchequer releases, there were imprests issued towards the end of the financial year and hence it was not possible to surrender before 30 th June 2023, however, they have all been surrendered and accounted for in full	Resolved	30 th Sep 2023
6. Non-Compliance with Fiscal	The statement of receipts and payments reflects revenue totalling to Ksh. 4,472,918,005 and compensation of employees' payments totalling Ksh.	The Management takes note of the Audit finding with regard to personnel expenditure exceeding the threshold of	Not Resolved	30 th June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Responsibilities Principles	2,471,960,109. The compensation of employees' costs constitutes fifty-five or 55% of the total receipts of the County Executive for the year under review	<p>35% as stipulated in the Public Finance Management, Regulation 2015.</p> <p>The high level of personnel expenditure is attributed to low allocation of equitable share compared to the actual cost of service delivery. The lack of costing of devolved function has led to inadequate allocation of equitable share. The Management recommends re-evaluation of actual costing of function so that more funds are allocated to County.</p>		
7. Pending Bills	Note 13.I to the financial statements on other important disclosures reflects pending bills totalling to Ksh. 810,774,700 which includes pending bills of Ksh. 343,100,882 which have been long outstanding between the period 5 February, 2014 and 26 April, 2019.	The Management confirms holding pending bills amounting to Ksh. 810,774,701 as at 30 th June 2023. The County has allocated more funds during the current financial year to offset the long outstanding pending bills that have been verified and ascertained. The revenue short fall and delayed disbursement of equitable share has led to huge amount of pending bills	Not Resolved	30 th June 2024

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Lack of an Audit Committee	The County Executive did not have a functional independent Audit Committee as required by Regulations 167(1) and (4) of the Public Finance Management (County Governments) Regulations, 2015 during the year under review. The audit committee in place had only two members namely the Chairperson and a member representing the County Treasury and thus could not meet due to lack of quorum. The other three members of the Committee were only appointed by the Governor vide Kenya Gazette Notice No. 8495 dated 05 th May, 2023	As noted on the report, the county has since appointed a new Internal Audit committee in compliance to Regulations 167. (1) and (4) of the Public Finance Management (County Governments) Regulations, 2015	Resolved	30 th June 2023



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County Executive Committee Member – Finance and Economic Planning

Date: 15th July 2024

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II. ANALYSIS OF TRANSFERS FROM THE COUNTY REVENUE FUND

Exchequer Releases	Q1	Q2	Q3	Q4	Cumulative Amount Ksh
Recurrent Account	625,560,195	903,801,458	764,757,663	1,218,153,168	3,512,272,484
Development Account	151,546,471	146,095,909	79,606,258	375,521,044	752,769,682
Agr. Sector Support Programme			2,285,670		2,285,670
Emergency Locust Response Project				104,620,428	104,620,428
Primary Health Care (Danida)		7,695,750		7,161,000	14,856,750
Financing Locally Led Climate Action	11,000,000			93,989,776	104,989,776
National Agriculture Value Chain Dev. Project (NAVCDP)			195,112,952		195,112,952
Total	788,106,666	1,057,593,117	1,041,762,543	1,799,445,416	4,686,907,742

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III. BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER

	Sep (Q1)	Dec (Q2)	Mar (Q3)	June (Q4)	Cumulative Amount
	Ksh	Ksh.	Ksh.	Ksh.	Ksh
RECEIPTS					
Transfer from CRF	788,106,666	1,057,593,117	1,041,762,543	1,799,445,416	4,686,907,742
Unspent Balances B/F	1,244,182	-	-	-	1,244,182
Other Receipts	-	-	-	71,039	71,039
TOTAL RECEIPTS	789,350,848	1,057,593,117	1,041,762,543	1,799,516,455	4,688,222,963
PAYMENTS					
Compensation of Employees	405,791,032	463,892,756	634,665,556	850,306,628	2,354,655,972
Use of Goods and Services	203,520,728	195,520,117	171,473,559	349,937,363	920,451,767
Other Grants and Transfers	-	5,000,000	15,314,930	490,933,133	511,248,063
Social Security Benefits	16,928,423	3,085,988	411,426	-	20,425,837
Other Payments	-	-	-	-	-
Acquisition of Assets	151,282,170	150,042,790	177,251,368	241,056,304	719,632,632
Domestic Loan	-	50,000,000	20,000,000	0	70,000,000
TOTAL PAYMENTS	777,522,353	867,541,651	1,019,116,839	1,932,233,428	4,596,414,271
	11,828,495	190,051,466	22,645,704	(132,716,973)	91,808,692

IV. ACCOUNT PAYABLES

	Details	Balance as at 30 th June 2023	Additions During the Year	Payments During the Year	Balance as at 30 th June 2024
1	Contractors Retention	77,794,222	34,129,683	34,382,253	77,541,652
2	KRA Withholding Taxes	5,099,618	-	1,487,077	3,612,541
		82,893,840	34,129,683	35,869,330	81,154,193

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V. PENDING BILLS

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
1	Sophkia Enterprises	2009123	14-Mar-14	7	20-Mar-14	123,200			123,200	Supply of foodstuff to Chuka Hospital	Goods
2	Morven Kestar	2303021	09-Mar-14	6668	26-Sep-14	307,750			307,750	being provision of printing services	Services
3	Sophkia Enterprises	2303093	15-Oct-14	8	17-Oct-14	157,500			157,500	Supply of foodstuff to Chuka Hospital	Goods
4	Sophkia Enterprises	2023829	11-Jun-14	9	19-Nov-14	192,500			192,500	Supply of foodstuff to Chuka Hospital	Goods
5	Total Hospital Solution Ltd	2342014	16-Dec-14	SNV00001241	09-Feb-15	2,364,000			2,364,000	Supply of medical equipments	Goods
6	Total Hospital Solution Ltd	2342082	02-Mar-15	SNV00001242	09-Feb-15	317,100			317,100	Supply of medical equipments	Goods
7	Total Hospital Solution Ltd	2342081	02-Mar-15	SNV00001243	09-Feb-15	712,250			712,250	Supply Of Non-Pharmaceutica Is	Goods
8	Total Hospital Solution Ltd	2342018	16-Dec-14	SNV00001237	12-Feb-15	28,750			28,750	Supply Of Non-Pharmaceutica Is	Goods
9	Total Hospital Solution Ltd	2342016	16-Dec-14	SNV00004239	12-Feb-15	840,000			840,000	Supply of medical equipments	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
10	Walker Automec	915902	06-May-14	1307	23-Feb-15	107,000			107,000	Motor vehicle service	Services
11	Sophkia Enterprises	2361203	28-May-15	7	06-Mar-15	137,800			137,800	Supply of foodstuff to Chuka Hospital	Goods
12	Offix solutions	2361401	23-Feb-15	154/55	12-Mar-15	1,265,430			1,265,430	Supply of Stationaries	Goods
13	Thoma Bookshop	1063794	26-Jun-15	833	09-Apr-15	248,832			248,832	Photocopying tender documents	Goods
14	Tangerine Auto Hardware	2409442	27-May-15	651&652	29-May-15	999,780			999,780	Supply of pipes and fittings for Karuma kanderi water project	Goods
15	Dynamites Enterprises	2281178	04-Jun-15	41	11-Jun-15	101,500			101,500	supply of stationeries	Goods
16	Imenti Auto Garage	0986774/15/	16-Jun-15	1589/2050	16-Jun-15	525,638			525,638	Motor vehicle service	Services
17	Tommon Ltd	986936	18-May-15	10	18-Aug-15	2,500,000		2,500,000	0	Develop Chiakariga cultural centre arena	Building
18	Mutindwa Enterprises	986910	03-Sep-15	7	03-Sep-15	14,449			14,449	Service KBY 640C	Services
19	Tims Auto Care Garage	1063704	26-May-15	232	06-Sep-15	487,000			487,000	Repair and service for KBY 640C	Services
20	Jalbs Kenya Ltd	1607567	15-Sep-15	58	18-Sep-15	175,000			175,000	Supply of five Tyres	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
21	Nechal Enterprises	22155439	14-Sep-15	735	29-Sep-15	150,000		150,000	0	Printing and designing A3 Posters	Goods
22	Nyati Enterprises Ltd	316	27-Oct-15	1	10-Nov-15	817,705			817,705	Supply of foodstuff to Marimanti Hospital	Goods
23	Nyaribo General Contractors & Supplies	2409184	11-Dec-15	219	15-Dec-15	29,900			29,900	Supply of stationeries	Goods
24	Weaver Bird Garment Manufacturers Ltd	2409399	16-Nov-15	4645	19-Dec-15	500,000			500,000	Supply of Polo shirts with County logo	Goods
25	Kenmur Agencies	TNCG/QT/0021/15-16	22-Dec-15	903	29-Dec-15	169,125			169,125	Supply of Office Stationery	Goods
26	Travotech Agencies	3251127	14-Oct-15	158319-69	09-Jan-16	1,330,199		446,399	883,800	Supply of Non-Pharmaceuticals To Chuka Hospital	Goods
27	Matroj Enterprises	2215412	18-Dec-15	11	11-Jan-16	200,000			200,000	Supply of Furniture	Goods
28	Close Beams Construction	Contract agreement	05-Jul-15	23.00	03-Feb-16	340,672			340,672	Construction Works at Mwonge Dispensary	Building
29	CMC Motors Group	2215431	10-Feb-16	MRU+SI NV-000282	18-Feb-16	11,000			11,000	Motor vehicle service	Services
30	Kabco contractors limited	986763	22-May-15	N/A	05-Mar-16	737,760			737,760	landscaping and beautification works for marimanti town	Services

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
31	Kathwana Energies Filling Station	2761868	09-Mar-16	0032	09-Mar-16	100,000			100,000	Supply of fuel	Goods
32	Total Hospital Solution Ltd	2361264	11-Mar-15	SNV000 01544	22-Mar-16	1,328,250			1,328,250	Supply of medical equipments	Goods
33	Total Hospital Solution Ltd	2361265	11-Mar-15	SNV000 01545	22-Mar-16	1,533,600			1,533,600	Supply of medical equipments	Goods
34	Neo-Industrial Smart Enterprises	2303158	21-Mar-16	57	08-Apr-16	556,200		556,200	0	Supply of Laptops	Goods
35	Jasho Prime Supermarket	1063890	04-May-16	9955	15-Apr-16	40,000			40,000	Hire of transport services kitengela to Chuka Hospital	Services
36	Neo-Industrial Smart Enterprises	2303162	18-Apr-16	58	22-Apr-16	381,200		381,200	0	Supply of Laptops	Goods
37	Belan Enterprises	272	20-May-16	23	26-May-16	37,590			37,590	Supply of Fuel	Goods
38	Kimwere Investments	1290223	15-Nov-16	495&496	13-Jun-16	430,020			430,020	Catering services	Services
39	Tangerine Auto Hardware	1063784	29-May-15	479	15-Jun-16	5,206,020			5,206,020	Excavating and laying of pipes for Kavando irrigation project	Civil Works
40	D Muriuki Investment	2342316	03-Jun-16	006/007	16-Jun-16	1,456,000			1,456,000	supply of stationeries and cleaning materials	Goods
41	Belan Enterprises	273	16-Jun-16	36	20-Jun-16	59,150			59,150	Supply of petrol	Goods

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42	Kathamba Investment Limited	2281337	06-Oct-16	6	22-Jun-16	550,000			550,000	Supply of T-shirts and dustcoats	Goods
43	Kathamba Investment Limited	2342397/98	20-Jan-16	26	23-Jun-16	659,970			659,970	Supply of foodstuff to Marimanti Hospital	Goods
44	Makinya Autospares	2303183	20-Jun-16	146	24-Jun-16	60,000			60,000	Supply of tyres	Goods
45	Supp Merchants Limited	2761855 2761856 2761857	15-Sep-16	13,14	15-Sep-16	5,052,950			5,052,950	Supply of Cleaning Materials and Uniforms	Goods
46	Supp Merchants Limited	TNC/MKT/19B/2015-2016	21-Apr-16	23	29-Sep-16	440,693			440,693	Proposed works at Kathathani market	Civil Works
47	Supp Merchants Limited	TNCG/MKT/GHNG/01/2015-2016	21-Apr-16	25	30-Sep-16	537,537			537,537	Construction of Gaciongo Market	Civil Works
48	Supp Merchants Limited	TNCG/MKT/GHNG/01/2015-2016	21-Apr-16	25	30-Sep-16	537,573			537,573	Proposed work for Gachiongo market	Civil Works

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49	Kathwana Energies Filling Station	2215270	16-Sep-16	31	10-Oct-16	200,000			200,000	Supply of Fuel	Goods
50	Palista Investment Limited	1290242	23-Nov-16	N/A	23-Nov-16	2,994,300			2,994,300	Bush clearing along Tunyai market and Nkodi Market	Services
51	Tangerine Auto Hardware	986963	25-Aug-16	473	24-Nov-16	2,500,000			2,500,000	Bush clearing along at ubarini - nyaki njeru road	Services
52	Jasho Prime Supermarket	2215973	03-Mar-16	672	03-Dec-16	142,500			142,500	Supply of sodium hypochloride to Chuka Hospital	Goods
53	Kathamba Investment Limited	112	17-Oct-16	23	04-Jan-17	256,000			256,000	Supply of Tires and metallic Cabinet	Goods
54	Supp Merchants Limited	TNCG /SHD/ 001 / 2015-2016	05-Sep-16	24	03-Feb-17	1,745,336			1,745,336	Proposed stage sheds at nkarini, Makutano ma Chiakariga na ma Marimanti & Materi market	Civil Works
55	Zacka Construction And Suppliers	380	17-Jan-17	5	15-Feb-17	110,000			110,000	Lease of store	Services
56	Above And Beyond Expectations Co. Ltd	347	21-Mar-17	105	27-Mar-17	410,000			410,000	Supply of tyres	Goods
57	Tims Auto Care Garage	352	13-Mar-17	1174	05-Apr-17	139,000			139,000	Servicing of vehicle reg. No. 13GC 006A	Services

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58	Above And Beyond Expectation Co. Ltd	341	16-Mar-17	N/A	12-Apr-17	214,500		214,500	0	Supply of Tyres	Goods
59	Kathwana Energies Filling Station	290	25-Apr-17	54	25-Apr-17	200,000			200,000	Supply of fuel	Goods
60	Makinya Autospares	255	11-Jul-16	170	16-May-17	59,700			59,700	Repair of Motor Vehicles	Services
61	Travotech Agencies	281540 4/05	27-Apr-17	158366/ 67/85	24-May-17	175,166			175,166	Supply of Laboratory Reagents To Magutuni Hospital	Goods
62	Kinro Enterprises	1	15-Jun-17	28	24-May-17	353,500		353,500	0	Supply of office equipments	Goods
63	Ikabua Co. Ltd	389	10-May-17	13	29-May-17	3,929,152			3,929,152	Improvement of Mukothima road	Civil Works
64	Lawmar Construction Co Ltd	396	18-May-17	212	30-May-17	3,692,052			3,692,052	Construction of pumping unit for Makanyanga water project	Building
65	Kemrah Enterprises	305	15-Feb-17	16	03-Jun-17	475,000			475,000	Supply of printers	Goods
66	Recksars General Suppliers	354	23-Apr-17	86	05-Jun-17	3,324,560		3,324,560	0	Grading and spot improvement of igamba ngombe various roads	Civil Works
67	Zacons Builders	TNCG/ 22 /RDS /	03-Apr-17	N/A	16-Jun-17	5,830,800			5,830,800	Spot improvement	Civil Works

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		2016-2017								of PCEA - Ikuu - Kathina Road	
68	Predokas Enterprises	249	15-May-17	13	20-Jun-17		1,438,632		1,438,632	Construction of stage shades at Kanarandi, Mitongoro, Gaturuni and Gacereka markets	Civil Works
69	Local Authority Pension Fund (Laptrust)	Payroll Deductions	30-Jun-17	N/A	30-Jun-17	27,693,721			27,693,721	Staff pension contribution	Payroll
70	Local Authority Provident Fund (Lapfund)	Payroll Deductions	30-Jun-17	N/A	30-Jun-17	7,123,644		5,000,000	2,123,644	Staff pension contribution	Payroll
71	Kenya School of Government	Various	30-Jun-17	984/1076	30-Jun-17	2,400,000		2,400,000	0	Staff Training	Services
72	Thoma Bookshop	011/012	11-Apr-17	1246	14-Jul-17	998,100			998,100	Supply of stationaries	Goods
73	Kagaki Investments Limited	128	27-Oct-17	3	06-Nov-17	504,194			504,194	Maintenance of kathwana headquarters block	Services
74	Mutindwa Chemist	2780	25-Nov-17	16276/77/18175/97/46/49/50/36/37/55/51/50	30-Jan-18	492,180		492,180	0	supply of medical drugs to Marimanti Hospital	Goods
75	Ekiruun Enterprises	9375729	06-Feb-18	001	05-Feb-18	40,000			40,000	Printing of business cards	Services

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76	Runa Holdings & Contractors	1562570	04-Sep-18	1	05-Feb-18	1,458,000		1,458,000	0	Survey & Design for Kavando irrigation project	Services
77	Nechal enterprises	3054913	28-Mar-18	235	09-Apr-18	35,000			35,000	Supply of stationaries	Goods
78	Darom Limited	3115120	22-May-18	7	28-May-18		159,384		159,384	Supply and delivery of Printing papers and various office materials	Goods
79	Nareda Delopment Company	TNC/TNDR/42/2017-18	12-Feb-17	033	29-May-18		650,760		650,760	Undertaking detail study consultancy on improvement of THVC	Services
80	Darom Limited	2455	09-Jan-18	N/A	17-Jun-18	55,448			55,448	Supply of canvas shoes & branded t-shirts	Goods
81	Jamaka Bussiness General Agency	1562758	06-Jun-18	1	06-Jul-18	2,000,000		2,000,000	0	Carrying out pipeline rehabilitation for gacenthinkuru Irrigation project	Civil Works
82	Travotech Agencies	2761734-47	06-Jun-18	159928/43/44	24-Sep-18	522,620			522,620	Supply of Laboratory Reagents To Marimanti Hospital	Goods
83	APA Insurance Ltd	16256701	11-Feb-18	APA/ EMB/	02-Nov-18	2,950,113			2,950,113	Motor vehicle insurance	Services

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				TNC/003/2018							
84	Supp Merchants Limited	TNCG/BDG/MKT/01/16-17	21-Nov-16	26	21-Dec-18	519,958			519,958	Construction of bodaboda sheds at Kthangachini market	Civil Works
85	Supp Merchants Limited	1070151	30-Nov-16	28	28-Dec-18	1,401,048		1,401,048	0	Rehabilitation of Nkarini Dispensary	Building
86	Supp Merchants Limited	LSO-101	29-Jun-17	27	18-Jan-19	4,132,500			4,132,500	Routine maintenance spot improvement of Gitugu-Mubura Road	Civil Works
87	Janton Investment Ltd	Contract agreement	25-Jan-19		25-Jan-19	3,792,617		3,792,617	0	Levelling and Improvement of Kairuni Playground	Civil Works
88	Enock Munene General Suppliers	Rental Agreement	31-Jan-19	N/A	31-Jan-19		88,000		88,000	House rent arrears for Mariani ward administrators office for 16 months (Dec 2021-March 2023)	Services
89	Mopoa Contractors Limited	TNCG/12/BDG/TRD/	12-Oct-18	15	18-Feb-19	586,278			586,278	Additional works Tunyai market	Civil Works

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		2016-2017									
90	Darom Limited	3524	12-Nov-18	1	26-Feb-19	452,980			452,980	Supply and delivery of Various items, i.e, Banners, T-shirts, fliers etc	Goods
91	Darom Limited	3251450	03-Feb-19	2	15-Mar-19		397,880		397,880	Supply of various items to office of public administration	Goods
92	Betga Enterprises Limited	1562695	21-May-18	210	20-Mar-19	206,257		206,257	0	Construction of ECDE- Chiakariga Ward	Building
93	Kenya Literature Bureau	3251479-481	24-Jan-19	0254609-610	26-Mar-19	4,532,068			4,532,068	Supply of ecde materials	Goods
94	Muhoti Suppliers	3115131	17-Apr-19	3	17-Apr-19	105,900			105,900	supply of computer accessories	Goods
95	Mopoa Contractors Limited	Contract	12-Mar-19	4	24-Apr-19	3,220,000		3,220,000	0	Bush cleaning, light grading of mukothima market roads, gatithini and kathangachini market roads	Services
96	Kathwana Energies Filling Station	2409129	07-Jun-16	19	09-Jun-19	300,000			300,000	Supply of fuel	Goods
97	Namlink Company	1625141	30-May-19	058	19-Jun-19	498,593			498,593	Renovation of fire fighters quarters	Civil Works

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98	Tolerance Contr. Ltd	TNCG/QT/283/18-19	13-May-19	973	28-Jun-19	691,951		691,951	0	Construction of septic tank at Chuka market	Civil Works
99	Holman Brothers E.A ltd	1665624	11-Aug-19	IN112829	16-Aug-19	1,284,526			1,284,526	Provision of service for motor grader	Services
100	Avic Shantui Construction Machinery East Africa Company Ltd	LPO-3377796	26-Sep-19	ASCM2019026	10-Sep-19	11,888,750			11,888,750	Supply of Shantui bulldozer-part of payment	Goods
101	Murimi Murango & Associates	Contract Agreement	11-Aug-18	MM&A	18-Nov-19		6,073,125		6,073,125	Judgement decree	Services
102	College Of Architecture And Enginnering	TNCG/2018-2028	01-Jul-18	4	10-Dec-19	4,000,000		4,000,000	0	County spatial plan	Services
103	Murango Mwenda & Co. Advocates	Contract Agreement	12-May-19	CMKM/T/23/2015	16-Dec-19	5,865,187	7,631,196	3,000,000	10,496,383	Chuka HC ELC No 215 of 2017	Services
104	Mpofu Traders Limited	3377897	08-Feb-19	3377897	13-Feb-20		397,850	397,850	0	supply of stationery to Marimanti and kibunga hospital	Goods
105	D Wanduh Logistics and Suppliers	3115014	10-Feb-20	40	14-Feb-20	398,000			398,000	Supply of thermal rolls	Goods
106	Nechal Enterprise	3377896	08-Feb-19	357	23-Mar-20	534,500		534,500	0	Supply of medical file to Chuka and	Goods

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										Magutuni Hospitals	
107	Datanet Holding Company Limited	TNCG/13/2019-2020	11-Nov-19	4	25-Mar-20	1,799,737			1,799,737	Routine maintenance spot improvement of Chiakariga-Kaunguni-kamanyaki road	Civil Works
108	Bundi Traders	3115006	24-Mar-20	1	03-Apr-20	480,000			480,000	Supply of tanks magutuni and kathangacini	Goods
109	Pajanka Supplies	3115047	13-Feb-20	15	24-Apr-20	755,515		755,515	0	Sanitary and cleaning materials, supplies and services	Goods
110	Equatorial Nut Processors Ltd	29	07-May-20	30725	18-May-20	1,331,700		1,331,700	0	Supply of macadamia seedlings	Goods
111	Nation Media Group	1626000	18-Feb-20	1000189889	19-May-20	140,220		140,220	0	Advertisement space intention to plan chuka town	Services
112	Winkpine Enterprises	309	02-Jun-20	8	19-Jun-20	71,500			71,500	Supply of Charcoal to Chuka Hospital	Goods
113	Capital Base Limited	1625947	06-Jun-20	114	28-Jun-20	1,998,147		1,998,147	0	Improvement of main lines Gitogo Kamaindi water project	Civil Works

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114	Auto Concept Company Limited	1665726	06-Jun-20	1	29-Jun-20	3,582,000		3,582,000	0	Construction of Nithi kari irrigation project	Civil Works
115	Ndungleeh General Printers and Supplies	3115013	02-Mar-20	026	02-Jul-20	249,000			249,000	Supply of Revenue Receipt Books	Goods
116	Colesion Solutions Ltd	588	28-Jul-20	057/058	29-Jul-20	432,070			432,070	Supply of furniture for use by Cuban doctors	Goods
117	Nation Media Group	220	08-Oct-21	1000210267	09-Aug-20	222,300		222,300	0	Advertisements	Services
118	Yvescom Limited	35422	20-Apr-20	102	26-Aug-20	374,729			374,729	Construction of 2No dispensary rooms at Rukurini dispensary	Building
119	Nation Media Group	221	13/08/2021	1000209507	09-Nov-20	592,800		592,800	0	Advertisements	Services
120	Marimanti Homelodge Resort	36	27-Nov-20	432	10-Dec-20	128,528			128,528	Catering services	Services
121	Marimanti Homelodge Resort	35	08-Dec-20	438	10-Dec-20	65,900			65,900	Catering services	Services
122	Nyamu Nyaga & Co. Advocates	Contract Agreement	16-Apr-20	NN/MR U/GEN/19	15-Jan-21	5,382,400			5,382,400	Chuka ELC Petition No. 1 of 2018	Services
123	Tally International consultancy	Contract Agreement	15-Jan-21	354	15-Jan-21	481,790		481,790	0	maintenance and servicing of Bus park	Services

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124	Cut Above Enterprise	542	21-Dec-20	3	21-Jan-21	320,000			320,000	Supply of firewood to Chuka Hospital	Goods
125	Baselink Group Limited	456	04-Feb-21	311	04-Feb-21	115,000			115,000	Provision of Service for JCB reg. 13CG062A	Services
126	Kenstar Electrical & Hardware	93	07-Feb-21	N/A	12-Feb-21		1,580,000		1,580,000	Laying of Cabros of Kathwana social hall	Civil Works
127	Nechal Enterprise	3538405	10-Feb-21	1305-1306	15-Feb-21	258,536			258,536	Supply of stationery to Chuka Hospital	Goods
128	Nechal Enterprise	3538406	10-Feb-21	1308	15-Feb-21	793,200			793,200	Supply of medical files to Chuka Hospital	Goods
129	Tredds Resorts	71	21/2/2021	50	21-Feb-21	205,320			205,320	Catering services	Services
130	Baselink Group Limited	390	15-Feb-21	363	03-Mar-21	256,137			256,137	Repair Motor Vehicles	Services
131	Baselink Group Limited	392	15-Feb-21	358	03-Mar-21	502,254			502,254	Repair Motor Vehicles	Services
132	Baselink Group Limited	391	15-Feb-21	364	03-Mar-21	701,870			701,870	Repair Motor Vehicles	Services
133	Baselink Group Limited	394	26-Feb-21	356	03-Mar-21	540,848		540,848	0	Repair Motor Vehicles	Services
134	Baselink Group Limited	354	28-Feb-21	386	03-Mar-21	426,222		426,222	0	Repair Motor Vehicles	Services
135	Baselink Group Limited	395	28-Feb-21	357	03-Mar-21	716,313		716,313	0	Repair Motor Vehicles	Services
136	Baselink Group Limited	355	02-Mar-21	405	03-Mar-21	915,121		915,121	0	Repair Motor Vehicles	Services

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137	Baselink Group Limited	385	02-Mar-21	359	03-Mar-21	237,871		237,871	0	Repair Motor Vehicles	Services
138	Baselink Group Limited	386	02-Mar-21	354	03-Mar-21	426,222		426,222	0	Repair Motor Vehicles	Services
139	Baselink Group Limited	383	02-Mar-21	361	03-Mar-21	231,397			231,397	Repair Motor Vehicles	Services
140	Baselink Group Limited	446	24-Mar-21	325	24-Mar-21	374,423			374,423	Repair Motor Vehicles	Services
141	Baselink Group Limited	317	12-Sep-20	306	25-Mar-21	746,734			746,734	Repair Motor Vehicles	Services
142	D Wanduh Logistics And Suppliers	41	10-Mar-21	80	29-Mar-21	1,615,000			1,615,000	designing, and printing single business permits	Services
143	Karocho Enterprises	42	15-Mar-21	141, 144	09-Apr-21	1,069,200			1,069,200	Supply of Office Stationery	Goods
144	Baselink Group Limited	453	15-Apr-21	312	15-Apr-21	337,842		337,842	0	Repair Motor Vehicles	Services
145	Baselink Group Limited		15-Apr-21	390	15-Apr-21	99,760			99,760	Repair Motor Vehicles	Services
146	Mountain Breeze Hotel Ltd	12099	10-May-21	2168	17-May-21	315,000		315,000	0	provision of conference facility	Services
147	Baselink Group Limited	475	19-May-21	379	19-May-21	221,249		221,249	0	Repair Motor Vehicles	Services
148	Baselink Group Limited	477	19-May-21	382	19-May-21	222,879			222,879	Repair Motor Vehicles	Services
149	Baselink Group Limited	478	19-May-21	381	19-May-21	416,981			416,981	Repair Motor Vehicles	Services
150	Baselink Group Limited	476	21-May-21	378	21-May-21	700,781			700,781	Repair Motor Vehicles	Services

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151	Warrior Construction Ltd	48	15-Feb-21	TNCG/149/2018-19	28-May-21	1,774,839			1,774,839	Construction of a ramp at the executive block	Civil Works
152	Baselink Group Limited	491	28/05/2021	375	28-May-21	491,209		491,209	0	Repair Motor Vehicles	Services
153	Baselink Group Limited	493	28-May-21	374	28-May-21	855,268		855,268	0	Repair Motor Vehicles	Services
154	Baselink Group Limited	489	28-May-21	372	28-May-21	147,413			147,413	Repair Motor Vehicles	Services
155	Baselink Group Limited	492	28-May-21	373	28-May-21	239,508			239,508	Repair Motor Vehicles	Services
156	Baselink Group Limited	437	28-May-21	370	28-May-21	256,531			256,531	Repair Motor Vehicles	Services
157	Baselink Group Limited	494	28-May-21	376	28-May-21	432,000			432,000	Repair Motor Vehicles	Services
158	Aligen Enterprises Ltd	39	22-Feb-21	B0001	02-Jun-21	951,000			951,000	printing of revenue receipts books	Goods
159	Baselink Group Limited	479	19/05/2021	389	10-Jun-21	200,000			200,000	Repair Motor Vehicles	Services
160	Baselink Group Limited	483	21-May-21	383	10-Jun-21	84,000			84,000	Repair Motor Vehicles	Services
161	Baselink Group Limited	484	21-May-21	386	10-Jun-21	84,000			84,000	Repair Motor Vehicles	Services
162	Baselink Group Limited	482	21-May-21	384	10-Jun-21	190,200			190,200	Repair Motor Vehicles	Services
163	Baselink Group Limited	481	21-May-21	385	10-Jun-21	198,000			198,000	Repair Motor Vehicles	Services
164	Baselink Group Limited	485	21-May-21	387	10-Jun-21	210,500			210,500	Repair Motor Vehicles	Services

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165	Baselink Group Limited	486	21-May-21	388	10-Jun-21	955,268			955,268	Repair Motor Vehicles	Services
166	Baselink Group Limited	495	28-May-21	391	10-Jun-21	370,452			370,452	Repair Motor Vehicles	Services
167	Kerim Enterprises Ltd	235677	05-Jun-21	INV/2021/05	12-Jun-21	1,970,000		1,970,000	0	Preventative and corrective maintenance of county ICT equipments	Services
168	Jantel Works & Services Ltd	146	27-May-21	15	14-Jun-21	396,778		396,778	0	supply of drilling camping materials	Goods
169	Summer Contractors & General Supplies Ltd	878168 - 2020/2021	05-Mar-21	10	21-Jun-21	3,490,196		3,490,196	0	Grading and gravelling of various roads in Marimanti ward	Civil Works
170	Biocare Health Systems Ltd	695	15-Jun-21	BINV6974	22-Jun-21	2,450,000		2,450,000	0	Supply of fully automated haematology analyzer to Chuka Hospital	Goods
171	Capital Base Limited	134	09-Jun-21	5	25-Jun-21	1,786,000		1,786,000	0	Rubate rwega mugwe service line pipe laying	Civil Works
172	Jaynes Merchantile Ltd	139	30-Mar-21	4	25-Jun-21	1,465,200		1,465,200	0	Supply of pipes for Rukindu irrigation project	Goods
173	Wachiana Company	64	25-Jan-21	N/A	28-Jun-21	2,474,250		2,474,250	0	Remeasurement works cert. No. 1 For	Building

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										proosed construction of Chuka Cooperative Office	
174	Sycam Kenya Traders Ltd	Contract Agreement	20-Mar-21	15	30-Jun-21	1,199,176		1,199,176	0	Construction of Kirimankari-Kaareni water supply line	Civil Works
175	Leedek Enterprises Ltd	147	31-May-21	157	30-Jun-21	2,503,725		2,503,725	0	Installation of Mukothima Market borehole with solar pumping pipeline and construction of communal water points	Civil Works
176	Shefri Investments	3538401	05-Jul-21	003-004	09-Jul-21	2,949,600			2,949,600	Supply of foodstuff to Magutuni Hospital	Goods
177	Tally International consultancy	Contract Agreement	15-Jul-21	456	15-Jul-21	481,790		481,790	0	maintenance and servicing of Bus park	Services
178	Palista Investment Limited	Contract agreement	18-Feb-20	N/A	23-Jul-21	997,884		997,884	0	Construction of ablution block and laboratory at Uturini dispensary	Building
179	Alphasam Limited	TNCG/09/2019-2020	07-Jan-20	118	27-Jul-21	782,070			782,070	Completion of Kibura Bridge	Civil Works

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180	Joymax Enterprises	3538475	30-Jun-21	1020	27-Jul-21	1,274,400		1,274,400	0	Supply of medical equipments to Chuka Hospital	Goods
181	Lukim Suppliers	839	23-Aug-21	10,11,14	27-Aug-21	1,337,880			1,337,880	Supply of cleaning materials to Chuka and Marimanti Hospital	Goods
182	Lukim Suppliers	840	24-Aug-21	9	27-Aug-21	156,000		156,000	0	Supply of Charcoal to Chuka Hospital	Goods
183	Runa Building & Constructors ltd	183	15-Nov-22	116	12-Sep-21	629,000		629,000	0	Disilting works for Kathwana water project	Civil Works
184	Baselink Group Limited	316	12-Sep-20	336	12-Sep-21	152,509		152,509	0	Repair Motor Vehicles	Services
185	Cut Above Enterprise	624	23-Mar-21	34	14-Sep-21	1,572,400		700,000	872,400	Supply of operishable foodstuff to Chuka Hospital	Goods
186	Tally International consultancy	Contract Agreement	15-Sep-21	679	15-Sep-21	481,790		481,790	0	maintenance and servicing of Bus park	Services
187	Nechal Enterprise	538	10-Jan-21	1460-1466	27-Sep-21	590,850			590,850	Supply of stationery to Marimanti Hospital	Goods
188	Kalro Ida Seed Production	2567	20-Sep-21	16243	27-Sep-21	13,250,000			13,250,000	Supply and delivery of certified seeds	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
189	M'cleon Medical Ltd	713	21-Sep-21	4	29-Sep-21	1,131,375			1,131,375	Supply of non-pharmaceuticals to Chuka Hospital	Goods
190	Simlaw Seeds Company Ltd	3538108	04-Oct-21	237471 / 232568 / 232569	06-Oct-21	4,076,600			4,076,600	Supply and delivery of certified seeds	Goods
191	Hanselkay Enterprises Ltd	756	08-Oct-21	2101	15-Oct-21	1,300,000			1,300,000	Supply of clean gloves	Goods
192	Hanselkay Enterprises Ltd	755	13-Oct-21	2098	15-Oct-21	1,979,800			1,979,800	Supply of non-pharmaceuticals to Marimanti Hosp	Goods
193	SM Alphabeta Technologies Ltd	754	13-Oct-21	322	21-Oct-21	1,806,890			1,806,890	Supply of dental commodities to Chuka, Mariamanti, Kibung'a and Gatunga Health Centre	Goods
194	Chanti Ventures Limited	1665749	02-Jul-20	CVS1247	31-Oct-21	3,345,067		3,345,067	0	Catering Services	Services
195	Gikingo Civil Engineering Contractors Ltd	909491	14-Oct-15	25	01-Nov-21	852,369			852,369	Construction works for Karambani Health Centre	Building
196	Gelly Enterprises	801	18-Nov-21	306/314 / 316	22-Nov-21	1,830,015			1,830,015	Supply of non-perishable foodstuff to Marimanti, Magutuni and	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
										Kibung'a Hospital	
197	Kaglim Suppliers	891	24-Nov-21	1	30-Nov-21	646,860		423,430	223,430	Supply of perishable foodstuff to Magutuni Hospital	Goods
198	Biocare Health Systems Ltd	861	14-Jan-22	BINV78 77	19-Jan-22	2,289,200		2,289,200	0	Supply of laboratory reagents to Chuka Hospital	Goods
199	Sengo Orace Ventures Limited	Contract	26-Nov-21	1037	20-Jan-22	3,585,000		3,585,000	0	Supply and installation of cooking jikos-electric, gas and wood fuelled at Marimanti Hospital	Civil Works
200	Tredds Gardens	87	20-Jan-22	146	20-Jan-22		7,080		7,080	provision of catering services	Services
201	Keyholders Enterprises	112	17-Nov-22	10	22-Jan-22		401,000		401,000	Supply of Round neck and polo shirts, banners, Posters and Reflector jackets	Goods
202	Super Systems Security Co. Limited	Contract Agreement	03-Mar-20	837	26-Jan-22	437,419		437,419	0	provision of security services for the month of January 2022	Services

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203	Tims Auto Care Garage	634	25-Jan-22	1289	30-Jan-22	27,000			27,000	Repair of Motor Vehicles	Services
204	Tims Auto Care Garage	632	25-Jan-22	45	30-Jan-22	36,500			36,500	Repair of Motor Vehicles	Services
205	Tims Auto Care Garage	633	25-Jan-22	50	30-Jan-22	63,200			63,200	Repair of Motor Vehicles	Services
206	Tims Auto Care Garage	631	25-Jan-22	51	30-Jan-22	78,000			78,000	Repair of Motor Vehicles	Services
207	Blue Icon Solutions Limited	865	17-Jan-22	030-031	10-Feb-22		501,000		501,000	Supply of charcoal and firewood to Chuka and Magutuni Hospital	Goods
208	Fortec Medix Supplies Ltd	Contract	09-Dec-21	INV339 1	18-Feb-22	1,722,600			1,722,600	Servicing of oxygen plant at Chuka Hospital	Goods
209	Fortec Medix Supplies Ltd	453721	10-Feb-22	INV339 1	18-Feb-22	1,722,600		1,722,600	0	Servicing of oxygen plant at Chuka Hospital	Services
210	Tolerance Contractors	Contract Agreement	25-Aug-21	67	20-Feb-22	1,431,680		1,431,680	0	Kathengeca Footbridge	Civil Works
211	Janton Investment Ltd	Contract agreement	12-Jun-21	26	02-Mar-22	4,771,559		4,771,559	0	Construction of external lift shaft at Chuka Hospital OPD	Civil Works
212	Volkslift East Africa Ltd	Contract	23-Apr-20	526	09-Mar-22	7,222,152		7,222,152	0	Supply and installation of 1No. lift in OPD Chuka Hospital	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
213	Hitec Autogarage	668	11-Mar-22	N/A	11-Mar-22	15,490			15,490	Repair of motor vehicles	Services
214	Hitec Autogarage	664	11-Mar-22	N/A	11-Mar-22	29,800			29,800	Repair of motor vehicles	Services
215	Hitec Autogarage	665	11-Mar-22	N/A	11-Mar-22	42,950			42,950	Repair of motor vehicles	Services
216	Hitec Autogarage	669	11-Mar-22	N/A	11-Mar-22	58,420			58,420	Repair of motor vehicles	Services
217	Hitec Autogarage	663	11-Mar-22	N/A	11-Mar-22	60,200			60,200	Repair of motor vehicles	Services
218	Hitec Autogarage	662	11-Mar-22	N/A	11-Mar-22	89,080			89,080	Repair of motor vehicles	Services
219	Masyve International Trading Company Ltd	105	22-Feb-22	56	15-Mar-22	24,500,000		24,500,000	0	Supply and delivery of certified seeds	Goods
220	Nyaribo General Contractors & Supplies	205	02-Jan-22	8	21-Mar-22	1,782,000		1,782,000	0	Feasibility study and detailed survey for weru proposed irrigation project	Services
221	Natareen Trading Company Limited	208	02-Feb-22	105	21-Mar-22	1,782,000		1,782,000	0	Feasibility study and detailed survey for Mukuuni proposed irrigation project	Services
222	Rollwell Enterprises	1562	02-Feb-22	101	21-Mar-22	1,842,500		1,842,500	0	Feasibility study and detailed survey for Kamuganka	Services

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										proposed irrigation project	
223	Permurit Automobile Repairs	21987	31-Mar-22	98	31-Mar-22	58,000			58,000	Repair of Motor Vehicles	Services
224	Permurit Automobile Repairs	1567	31-Mar-22	97	31-Mar-22	83,000			83,000	Repair of Motor Vehicles	Services
225	Permurit Automobile Repairs	1566	31-Mar-22	96	31-Mar-22	112,500			112,500	Repair of Motor Vehicles	Services
226	Permurit Automobile Repairs	1565	31-Mar-22	95	31-Mar-22	115,500			115,500	Repair of Motor Vehicles	Services
227	Permurit Automobile Repairs	1564	31-Mar-22	94	31-Mar-22	141,000			141,000	Repair of Motor Vehicles	Services
228	Permurit Automobile Repairs	1563	31-Mar-22	93	31-Mar-22	406,000		406,000	0	Repair of Motor Vehicles	Services
229	Njumati Enterprises	891	01-Apr-22	3	04-Apr-22	1,890,900			1,890,900	Supply of non-perishable foodstuff to Chuka Hospital	Goods
230	Permurit Automobile Repairs	21900	31-Mar-22	353	04-Apr-22	28,000			28,000	Repair of Motor Vehicles	Services
231	Tredds Resorts	875	03-Apr-22	355	05-Apr-22	15,000		15,000	0	Catering services	Services
232	Ciami General Supplies Limited	908	16-Mar-22	033-034	22-Apr-22	1,743,890		350,000	1,393,890	Supply of foodstuff to Magutuni Hospital	Goods
233	Valelink Dealers	133	20-May-22	27	20-May-22		114,956		114,956	Catering Services	Services
234	Weru Seven Electricals Limited	62	12-Apr-21	N/A	23-May-22	826,386		826,386	0	Construction of Mugumango Dairy	Building

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										Cooperative Office	
235	Tabaka Supplies	975	25-May-22	975	26-May-22	2,380,000		2,380,000	0	Supply of clean gloves to Chuka Hospital	Goods
236	Datix Logistics Ltd	277	23-Apr-22	45	30-May-22	2,474,500		2,474,500	0	Supply and delivery of pipes For NIWASCO	Goods
237	Bondie E.A Enterprises	977	31-May-22	977	02-Jun-22	2,120,400			2,120,400	Supply of non-perishable foodstuff to Chuka Hospital	Goods
238	Acon Medical Supplies Ltd	995	08-Jun-22	995	10-Jun-22	1,538,180		1,538,180	0	Supply of non-pharmaceuticals to Magutuni Hospital	Goods
239	Acon Medical Supplies Ltd	992	08-Jun-22	992	10-Jun-22	2,487,500		2,487,500	0	Supply of laboratory reagents to Marimanti and Magutuni Hospitals	Goods
240	Acon Medical Supplies Ltd	990	08-Jun-22	990	10-Jun-22	2,974,500		2,974,500	0	Supply of non-pharmaceuticals to Chuka Hospital	Goods
241	Ngitegi Enterprises	982	31-May-22	5	13-Jun-22	999,000		200,000	799,000	Supply of perishable foodstuff to Chuka Hospital	Goods
242	A Built Africa Limited	234066	20-Apr-22	102	20-Jun-22	4,903,418		4,903,418	0	Support NIWASCO to reach	Civil Works

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										underserved areas	
243	Kagaki Investments Limited	Contract	23-Sep-21	25	21-Jun-22	1,907,405		1,907,405	0	X-ray block extension works at Kibung'a Hospital	Goods
244	Justin Electrical Services Ltd	996	09-Jul-22	333	22-Jun-22	251,150			251,150	Electrical upgrade at county equipment office(Bus Park)	Civil Works
245	Acon Medical Supplies Ltd	1013	17-Jun-22	1013	22-Jun-22	2,963,000		2,963,000	0	Supply of dental and X-ray equipment to Marimanti Hospital	Goods
246	Joymacx Enterprises	1015	17-Jun-22	1015	22-Jun-22	2,106,000			2,106,000	Supply of assorted furniture to Marimanti Hospital OPD	Goods
247	Moinno Enterprises	1014	17-Jun-22	1014	22-Jun-22	2,641,000		2,641,000	0	Supply of eye and theatre unit equipment to Marimanti Hospital OPD	Goods
248	Moinno Enterprises	1014	17-Jun-22	1014	22-Jun-22	2,359,000			2,359,000	Supply of medical equipments to Marimanti Hospital	Goods

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249	Tabaka Supplies	1018	17-Jun-22	1018	22-Jun-22	2,375,850		2,375,850	0	Supply of assorted medical equipment for new dispensaries	Goods
250	Tabaka Supplies	1017	17-Jun-22	1017	22-Jun-22	2,609,400		2,609,400	0	Supply of assorted medical equipment to new dispensaries	Goods
251	Auto Concept Company Limited	200	23-Feb-22	118	23-Jun-22	851,000		851,000	0	Rehabilitation works for lower Mwithanga	Civil Works
252	Yamillor Ltd	109	17-May-22	38	24-Jun-22	4,093,390		4,093,390	0	Rehabilitation of Muthambi, Mitheru and Chogoria Tea buying Centres	Civil Works
253	Fortec Medix Supplies Ltd	Contract	09-Dec-21	INV3402	28-Jun-22	494,387			494,387	Servicing and repair of mortuary at Chuka Hospital	Services
254	Lawmer Construction co Ltd	182	07-Apr-22	8	30-Jun-22	849,973		849,973	0	Disilting works for Kamutiria water project	Civil Works
255	Joy Mothoni Mugira	Rental Agreement	02-Jul-22	13 and 14	02-Jul-22	36,000		36,000	0	Nkondi ward office rent for March to June, 2022	Services
256	Super Systems Security Co. Limited	Contract	03-Mar-20	887	04-Jul-22	1,760,000		1,760,000	0	provision of security services for the	Services

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		Agreement								month of June 2022	
257	Makinya Auto Garage	897	07-Jul-22	585	07-Jul-22	14,700			14,700	Repair of Motor Vehicles	Services
258	Hiram General Supplies	3538424	23-Jul-22	16	27-Jul-22	320,000			320,000	Supply of firewood to Chuka Hospital	Goods
259	Sengo Orace Ventures Limited	1116	27-Jun-22	52	29-Jul-22	286,440			286,440	Installation of cooking gas system, electric stand and supply of powersaw to Marimanti Hospital	Civil Works
260	Bondie E.A Enterprises	3538430	02-Aug-22	1705	04-Aug-22	1,896,800			1,896,800	Supply of non-perishable foodstuff to Chuka Hospital	Goods
261	Super Systems Security Co. Limited	Contract Agreement	03-Mar-20	888	06-Aug-22	1,760,000		1,760,000	0	provision of security services for the month of July 2022	Services
262	Oxygen Cags Limited	Contract agreement	20-May-22	7	08-Aug-22	1,794,270		1,794,270	0	Completion works at Mukothima Grain store	Building
263	Ciami General Supplies Limited	3538427	29-Jul-22	45	10-Aug-22	177,665			177,665	Supply of foodstuff to Magutuni Hospital	Goods
264	Makinya Auto Garage	423	23-Aug-22	551	23-Aug-22	32,600			32,600	Repair of Motor Vehicles	Services

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265	Super Systems Security Co. Limited	Contract Agreement	03-Mar-20	889	06-Sep-22	1,760,000		1,760,000	0	provision of security services for the month of August 2022	Services
266	Makinya Auto Garage	432	21-Sep-22	579	21-Sep-22	47,400			47,400	Repair of Motor Vehicles	Services
267	Makinya Auto Garage	501	21-Sep-22	481	21-Sep-22	310,900			310,900	Repair of Motor Vehicles	Services
268	Makinya Auto Garage	432	28-Sep-22	554	28-Sep-22	100,800			100,800	Repair of Motor Vehicles	Services
269	Makinya Auto Garage	452	05-Oct-22	189	05-Oct-22	48,800			48,800	Repair of Motor Vehicles	Services
270	Super Systems Security Co. Limited	Contract Agreement	03-Mar-20	894	07-Oct-22	1,760,000			1,760,000	provision of security services for the month of September 2022	Services
271	Acon Medical Supplies Ltd	1048	23-Sep-22	1096	11-Oct-22	2,635,480		2,635,480	0	Supply of non-pharmaceuticals to Marimanti Hospital	Goods
272	Mcfinely Healthcare Ltd	1055	23-Sep-22	1055	11-Oct-22	1,997,450		1,997,450	0	Supply of medical drugs to Mwimbi Sub county Health facilities	Goods
273	Stecyle Enterprises	1069	23-Sep-22	002-003	12-Oct-22	1,435,000		700,000	735,000	Supply of non-perishable foodstuff to Marimanti and	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
										Kibung'a Hospital	
274	Nechal Enterprise	1074	11-Oct-22	414/483 /538	14-Oct-22	792,750			792,750	Supply of patient files to Chuka, Mariamanti and Kibung'a Hospitals	Goods
275	Mpofu Traders Limited	1140	13-Oct-22	88-89	17-Oct-22	508,500		287,500	221,000	Supply of charcoal to Marimanti and Kibung'a Hospital	Goods
276	Makinya Auto Garage	451	20-Oct-22	553	20-Oct-22	102,900			102,900	Repair of Motor Vehicles	Services
277	Mukarimu Company Limited	1094	11-Oct-22	158-167	21-Oct-22	1,961,355			1,961,355	Supply of cleaning materials to Chuka, Marimanti, Magutuni and Kibung'a Hospital	Goods
278	Jodatrack Company Limited	Contract agreement	18-May-22	2	28-Oct-22	92,319			92,319	Completion works at Nkangani dispensary	Building
279	Stecyle Enterprises	1070	23-Sep-22	004-005	07-Nov-22	1,573,900			1,573,900	Supply of foodstuff to Magutuni Hospital	Goods
280	Blue Icon Solutions Limited	1155	21-Oct-22	81,90,9 2,93	08-Nov-22	2,171,550			2,171,550	Supply of office stationery to	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
										Chuka, Marimanti, Magutuni and Kibung'a Hospital	
281	Makinya Auto Garage	354	08-Nov-22	583	08-Nov-22	50,900			50,900	Repair of Motor Vehicles	Services
282	Makinya Auto Garage	598	18-Nov-22	565	18-Nov-22	135,500			135,500	Repair of Motor Vehicles	Services
283	Makinya Auto Garage	321	24-Nov-22	557	24-Nov-22	42,900			42,900	Repair of Motor Vehicles	Services
284	Makinya Auto Garage	473	14-Dec-22	590	14-Dec-22	39,300			39,300	Repair of Motor Vehicles	Services
285	Makinya Auto Garage	455	14-Dec-22	584	14-Dec-22	27,800			27,800	Repair of Motor Vehicles	Services
286	Blue Icon Solutions Limited	1154	21-Oct-22	22	16-Dec-22	660,000			660,000	Supply of patient files to Magutuni Hospital	Goods
287	Kagwachi Gen Suppliers	1140	27-Oct-23	3	21-Dec-22	679,500			679,500	Supply of charcoal and firwood to Chuka and Magutuni Hospitals	Goods
288	Makinya Auto Garage	432	23-Dec-22	568	23-Dec-22	37,300			37,300	Repair of Motor Vehicles	Services
289	Bondie E.A Enterprises	3538429	02-Aug-22	1698	30-Dec-22	1,263,200			1,263,200	Supply of perishable foodstuff to Chuka Hospital	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
290	Stecyle Enterprises	TNCG/QT/1173034/2022/23	22/02/2023	312,313 and 310	03-Jan-23	184,084			184,084	Supply and delivery of Stationeries	Goods
291	Makinya Auto Garage	543	17-Jan-23	509	17-Jan-23	43,000			43,000	Repair of Motor Vehicles	Services
	Makinya Auto Garage	987	19-Jan-23	475	19-Jan-23	37,800			37,800	Repair of Motor Vehicles	Services
	Makinya Auto Garage	996	24-Jan-23	580	24-Jan-23	58,900			58,900	Repair of Motor Vehicles	Services
292	Tredds Resorts	1123	24-Jan-22	308	26-Jan-23	22,500		22,500	0	Catering services	Services
293	KEMSA	1202	06-Feb-23	80396-80401	08-Feb-23	17,942,296		17,942,296	0	Supply of medical Drugs	Goods
294	KEMSA	1202	06-Feb-23	80396-80401	08-Feb-23	17,942,296		17,942,296	0	Supply of medical Drugs	Goods
295	Liste Products	contract	31-May-22	602	08-Feb-23	1,576,240		1,576,240	0	provision of cleaning services for the month of February 2023	Services
296	Makinya Auto Garage	768	08-Feb-23	588	08-Feb-23	21,500			21,500	Repair of Motor Vehicles	Services
297	Anabas Resort	2	26-Sep-23		10-Feb-23		812,000		812,000	Provision of catering services during training of Girl guilds & porters operating within Mt Kenya	Services

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
298	Fera Printers & Stationers	TNCG/QT/115 9859/2022/2023	30/12/2022	35	13-Feb-23	215,410		215,410	0	Supply and delivery of office cleaning Materials	Goods
299	Makinya Auto Garage	1021	15-Feb-23	591	15-Feb-23	59,800			59,800	Repair of Motor Vehicles	Services
300	Makinya Auto Garage	990	22-Feb-23	599	22-Feb-23	49,700			49,700	Repair of Motor Vehicles	Services
301	Makinya Auto Garage	367	23-Feb-23	597	23-Feb-23	18,100			18,100	Repair of Motor Vehicles	Services
302	Permurit Automobile Repairs	20786	27-Feb-23	317	27-Feb-23	27,000		27,000	0	Repair of Motor Vehicles	Services
303	Tabaka Supplies	1151	28-Feb-23	3066	28-Feb-23	2,126,000		2,126,000	0	Supply of non-pharmaceuticals to Chuka Hospital	Goods
304	Makinya Auto Garage	387	28-Feb-23	187	28-Feb-23	29,600			29,600	Repair of Motor Vehicles	Services
305	Makinya Auto Garage	564	28-Feb-23	190	28-Feb-23	41,300			41,300	Repair of Motor Vehicles	Services
306	Stecyle Enterprises	TNCG/QT/117307 2 /2022/2 3	22/02/2023	307	01-Mar-23	138,000			138,000	Supply and delivery of Printer	Goods
307	Acon Medical Supplies Ltd	1211	28-Feb-23	2280	02-Mar-23	2,948,292		2,948,292	0	Supply of medical drugs to Chuka Hospital	Goods

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308	Makinya Auto Garage	678	02-Mar-23	188	02-Mar-23	49,800			49,800	Repair of Motor Vehicles	Services
309	Orient Hotel	19988	02-Mar-23	N/A	05-Mar-23		240,000		240,000	Provision of dinner and accomodation duuringKYSIA games meetings	Services
310	Makinya Auto Garage	456	06-Mar-23	610	06-Mar-23	12,500			12,500	Repair of Motor Vehicles	Services
311	Tredds Resorts	305	06-Mar-23	393	06-Mar-23	35,400		35,400	0	Catering services	Services
312	Liste Products	contract	31-May-22	603	08-Mar-23	1,576,240		1,576,240	0	provision of cleaning services for the month of March 2023	Services
313	Permurit Automobile Repairs	27861	12-Mar-23	318	12-Mar-23	29,000			29,000	Repair of Motor Vehicles	Services
314	Lowland Hotel	1289	12-Mar-23	3211	16-Mar-23	83,200		83,200	0	Catering services	Services
315	Lowland Hotel	1204	15-Mar-23	3211	16-Mar-23	83,200		83,200	0	Catering services	Services
316	Tims Auto Care Garage	2675	16-Mar-23	5615	16-Mar-23		98,000		98,000	Repair of Motor Vehicles	Services
317	Permurit Automobile Repairs	21898	17-Mar-23	316	17-Mar-23	29,000			29,000	Repair of Motor Vehicles	Services
318	Tim Autocare Nkubu	26754	17-Mar-23	5620	17-Mar-23	49,500			49,500	Repair of Motor Vehicles	Services
319	Tims Auto Care Garage	987	17-Mar-23	562	17-Mar-23		49,500		49,500	Repair of Motor Vehicles	Services

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
320	FOJ-Infinitem Global limited	po 237	20/04/2023	1055	20-Mar-23	2,962,592		2,962,592	0	supply of office furniture and equipments	Goods
321	Kibukona Enterprises Limited	356528	15-Mar-23	N/A	22-Mar-23		189,000		189,000	Provision of catering services- free medical camp at Kairuni stadium	Services
322	Permurit Automobile Repairs	21976	22-Mar-23	319	22-Mar-23	29,000			29,000	Repair of Motor Vehicles	Services
323	Diamond Spear & General Supplies Ltd	125	09-Mar-23	3	23-Mar-23		553,950		553,950	Supply of Branded shirts, banners and mounted certificates	Goods
324	Permurit Automobile Repairs	21890	23-Mar-23	313	23-Mar-23	6,000			6,000	Repair of Motor Vehicles	Services
325	Makinya Auto Garage	654	28-Mar-23	47300	28-Mar-23	47,300			47,300	Repair of Motor Vehicles	Services
326	Kamasher Ventures	1143	31-Oct-22	21-22	29-Mar-23	1,529,180		300,000	1,229,180	Supply of perishable foodstuff to Kibung'a Hospital	Goods
327	Tredds Resorts	1181	22-Mar-23	349	29-Mar-23	50,000		50,000	0	Catering services	Services
328	Romma Motor Care Services	2775	30-Mar-23	1945	30-Mar-23	175,508		175,508	0	Repair of Motor Vehicles	Services
329	Tredds resorts	2198	04-Apr-23	352	04-Apr-23	283,200		283,200	0	catering services	Services
330	Liste Products	contract	31-May-22	604	06-Apr-23	1,576,240		1,576,240	0	provision of cleaning	Services

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
										services for the month of April 2023	
331	Tredds Resorts	1186	22-Mar-23	376	06-Apr-23	15,000		15,000	0	Catering services	Services
332	Tredds Resorts	456	30-May-23	391	06-Apr-23	17,700		17,700	0	Catering services	Services
333	Tredds Resorts	1197	10-Apr-23	356	10-Apr-23	37,500		37,500	0	Catering services	Services
334	Makinya Auto Garage	765	12-Apr-23	563	12-Apr-23	49,300			49,300	Repair of Motor Vehicles	Services
335	Tredds Resorts	2100	12-Apr-23	356	12-Apr-23	37,500		37,500	0	Catering services	Services
336	Romma Motor Care Services	1558	13/04/2023	1960	13-Apr-23	54,476		54,476	0	Repair of Motor Vehicles	Services
337	Romma Motor Care Services	2769	13-Apr-23	1986	13-Apr-23	170,462		170,462	0	Repair of Motor Vehicles	Services
338	Total Kathwana	95	10-May-23	89	14-Apr-23	400,000		400,000	0	Fuel for AI programme	Goods
339	Makinya Auto Garage	876	14-Apr-23	194	14-Apr-23	44,200			44,200	Repair of Motor Vehicles	Services
340	Permurit Automobile Repairs	21072	16-Apr-23	323	16-Apr-23	16,000		16,000	0	Repair of Motor Vehicles	Services
341	Tredds Resorts	1184	18-Apr-23	360	18-Apr-23	45,000		45,000	0	Catering services	Services
342	Permurit Automobile Repairs	21084	20-Apr-23	322	20-Apr-23	27,000		27,000	0	Repair of Motor Vehicles	Services
343	Romma Motor Care Services	2765	20-Apr-23	1967	20-Apr-23	86,884		86,884	0	Repair of Motor Vehicles	Services
344	Tredds Resorts	2981	20-Apr-23	349	20-Apr-23	50,000		50,000	0	Catering services	Services

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
345	Nation Media Group Limited	306	18-Apr-23	86426	21-Apr-23		1,392,000		1,392,000	Three days airing of news features	Services
346	Romma Motor Care Services	2876	21-Apr-23	1970	21-Apr-23	103,298		103,298	0	Repair of Motor Vehicles	Services
347	Romma Motor Care Services	2755	21-Apr-23	1972	21-Apr-23	123,540		123,540	0	Repair of Motor Vehicles	Services
348	Tredds Resorts	1207	19-Apr-23	361	24-Apr-23		30,000		30,000	Catering Services	Services
349	Tredds Resorts	1223	20-Apr-23	361	24-Apr-23	30,000		30,000	0	Catering services	Services
350	Tredds Resorts	1288	25-Apr-23	360	25-Apr-23	45,000		45,000	0	Catering services	Services
351	Permut Automobile Repairs	21567	28-Apr-23	326	28-Apr-23	29,000			29,000	Repair of Motor Vehicles	Services
352	Pelt Security Services Ltd	contract	31-May-22	IN7702	30-Apr-23	1,394,000		1,394,000	0	provision of security services for the month of April 2023	Services
353	Nation Media Group Limited	305	18-Apr-23	87641	30-Apr-23		1,740,000		1,740,000	Live coverage on county edition	Services
354	Acon Medical Supplies Ltd	1233	25-Apr-23	2295	02-May-23	2,718,525		2,718,525	0	Supply of x-ray commodities to Chuka, Marimanti and Magutuni Hospitals	Goods
355	Tredds Resorts	1253	02-May-23	367	03-May-23	120,000			120,000	Catering services	Services
356	Trans Maki Ltd	100	18-Apr-23	3	04-May-23	400,000		400,000	0	supply of stationery	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
357	Permurit Automobile Repairs	22086	05-May-23	325	05-May-23	29,000			29,000	Repair of Motor Vehicles	Services
358	Romma Motor Care Services	1561	05-May-23	1983	05-May-23	108,112		108,112	0	Repair of Motor Vehicles	Services
359	Romma Motor Care Services	1556	05-May-23	1948	05-May-23	71,804		71,804	0	Repair of Motor Vehicles	Services
360	Liste Products	contract	31-May-22	605	06-May-23	1,576,240		1,576,240	0	provision of cleaning services for the month of May 2023	Services
361	Mosmart Enterprises Ltd	1241	08-May-23	50	08-May-23	90,000		90,000	0	Catering services	Services
362	Mosmart Enterprises Ltd	1241	08-May-23	50	08-May-23	90,000		90,000	0	Catering services during a meeting to plan on FIF in Tharaka North and Tharaka South sub counties	Services
363	KEMSA	1226	24-Apr-23	80780/ 80782 /81144	09-May-23	10,053,076		10,053,076	0	Supply of medical Drugs	Goods
364	Lashani Neno Ltd	101	18-Apr-23	N/A	10-May-23	299,750		299,750	0	supply of cleaning materials	Goods
365	Lowland Hotel	1238	05-May-23	3375	10-May-23	147,100		147,100	0	Catering services	Services
366	Lowland Hotel	1238	05-May-23	3378	10-May-23	216,000		216,000	0	Catering services	Services
367	Lowland Hotel	1205	10-May-23	3371	10-May-23	147,100		147,100	0	Catering services	Services

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368	Walker Automec	23021	11-May-23	973	11-May-23	42,000		42,000	0	Repair of Motor Vehicles	Services
369	Walker Automec	23011	11-May-23	977	11-May-23	99,000		99,000	0	Repair of Motor Vehicles	Services
370	Techwin Limited	106	26-Apr-23	120520 23/6	12-May-23	355,000		355,000	0	Repair of milk cooler at Mukuuni	Civil Works
371	Permurit Automobile Repairs	22189	12-May-23	333	12-May-23	29,000		29,000	0	Repair of Motor Vehicles	Services
372	Walker Automec	23015	12-May-23	989	12-May-23	201,500		201,500	0	Repair of Motor Vehicles	Services
373	Permurit Automobile Repairs	22098	15-May-23	330	15-May-23	29,000		29,000	0	Repair of Motor Vehicles	Services
374	Permurit Automobile Repairs	22110	15-May-23	331	15-May-23	29,000		29,000	0	Repair of Motor Vehicles	Services
375	Fera Printers And Stationers	118	13-Mar-23	1	16-May-23		412,000		412,000	Supply Public Health Licenses	Goods
376	Walker Automec	23290	16-May-23	981	16-May-23	49,000		49,000	0	Repair of Motor Vehicles	Services
377	Walker Automec	21899	16-May-23	978	16-May-23	51,000		51,000	0	Repair of Motor Vehicles	Services
378	Walker Automec	21901	16-May-23	986	16-May-23	40,000			40,000	Repair of Motor Vehicles	Services
379	Chinalink Cargo Limited	1476	16-Jan-23	83/84	17-May-23		1,647,050		1,647,050	Supply of Cleaning Materials To Chuka And Magutuni Hospitals	Goods
380	Permurit Automobile Repairs	22200	17-May-23	332	17-May-23	29,000		29,000	0	Repair of Motor Vehicles	Services

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381	Romma Motor Care Services	2675	17-May-23	1990	17-May-23	97,556		97,556	0	Repair of Motor Vehicles	Services
382	Walker Automec	23072	17-May-23	980	17-May-23	39,000		39,000	0	Repair of Motor Vehicles	Services
383	Nyamuga Gen Suppliers	PO 233	27-Mar-23	20	18-May-23	2,392,640		2,392,640	0	Construction of ecde-IGAMBANG'O MBE ward	Building
384	KEMSA	1226	24-Apr-23	80771-80782	18-May-23	32,283,641		32,283,641	0	Supply of medical Drugs	Goods
385	KEMSA	1226	24-Apr-23	80771-80782	18-May-23	32,283,641		32,283,641	0	Supply of medical Drugs	Goods
386	Romma Motor Care Services	1560	18/5/2023	1989	18-May-23	47,212		47,212	0	Repair of Motor Vehicles	Services
387	Makinya Auto Garage	1024	15-May-23	566	19-May-23	60,800			60,800	Repair of Motor Vehicles	Services
388	Kenstar Electrical & Hardware	1241	17-May-23	24	19-May-23	398,000		398,000	0	Replacement of CT Scan armoured cable at Chuka Hospital	Services
389	Walker Automec	21901	19-May-23	983	19-May-23	71,000		71,000	0	Repair of Motor Vehicles	Services
390	Impell international limited	TNCG/1242139/2022/2023	27-Apr-23	135	20-May-23	2,008,330		2,008,330	0	Proposed construction of an ablution block and septic tank at Kathwana market	Civil Works
391	Walker Automec	23563	22-May-23	985	22-May-23	46,000		46,000	0	Repair of Motor Vehicles	Services

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392	Walker Automec	23560	22-May-23	991	22-May-23	317,300		317,300	0	Repair of Motor Vehicles	Services
393	Walker Automec	21900	23-May-23	975	23-May-23	49,000		49,000	0	Repair of Motor Vehicles	Services
394	Walker Automec	22091	23-May-23	973	23-May-23	77,000		77,000	0	Repair of Motor Vehicles	Services
395	Walker Automec	22096	23-May-23	984	23-May-23	40,000			40,000	Repair of Motor Vehicles	Services
396	Romma Motor Care Services	2877	25-May-23	1992	25-May-23	257,984		257,984	0	Repair of Motor Vehicles	Services
397	Romma Motor Care Services	1897	25-May-23	1980	25-May-23	110,084			110,084	Repair of Motor Vehicles	Services
398	Gekman Contractors Limited	PO 227	03-Oct-23	TNCG2 C	26-May-23	2,398,260		2,398,260	0	Construction of ecde- MWIMBI ward	Building
399	Prosim investors ltd	po 226	03-Oct-23	119	26-May-23	2,391,450		2,391,450	0	Construction of ecde- Marimanti ward	Building
400	Walker Automec	21903	26-May-23	987	26-May-23	49,500		49,500	0	Repair of Motor Vehicles	Services
401	Villa Motors	4786	21-May-23	N/A	30-May-23	263,910			263,910	repair of motor vehicles	Services
402	Pelt Security Services Ltd	Contract	31-May-22	INV796 5	31-May-23	1,394,000		1,394,000	0	provision of security services for the month of May 2023	Services
403	Tredds Resorts	287	28/2/2023	333	03-Jun-23	1,475,000		1,475,000	0	Catering services	Services
404	Romma Motor Care Services	3452	04-Jun-23	1950	04-Jun-23	111,824		111,824	0	Repair of Motor Vehicles	Services

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
405	Fepp General Contractors Ltd	273	18-Apr-23	N/A	05-Jun-23	1,623,964		1,623,964	0	Water Reticulation From Ruguri to Kirimankari	Civil Works
406	Lowland Hotel	2671	03-Jun-23	3444	05-Jun-23	36,000		36,000	0	Catering services	Services
407	Clomax General Limited	105	24-May-23	26	06-Jun-23	1,500,000			1,500,000	Supply and delivery of motorbikes for subsidized county Artificial Insemination programme	Goods
408	Lowland Hotel	1263	02-Jun-23	3474	06-Jun-23	45,000		45,000	0	Catering services	Services
409	Tabaka Supplies	1260	31-May-23	3005	09-Jun-23	983,307			983,307	Supply of dental commodities to Mariamnti and Chuka Hospital	Goods
410	Acon Medical Supplies Ltd	993	08-Jun-22	993	10-Jun-23	2,381,100		2,381,100	0	Supply of non-pharmaceuticals to Marimanti Hospital	Goods
411	Tredds Resorts	307	06-Apr-23	494	11-Jun-23	59,000		59,000	0	Catering services	Services
412	Rodam Construction and design company limited	TNCG/1221759/2022/2023	23-Mar-23	1231	13-Jun-23	3,208,792		3,208,792	0	Construction of Riaminoe footbridge-mariani ward	Civil Works
413	Jodoka Limited	PO 249	03-Sep-23	N/A	14-Jun-23	2,204,930		2,204,930	0	Construction of ecde- Mugwe ward	Building

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414	Jodoka Limited	PO 250	03-Oct-23	N/A	14-Jun-23	2,248,140		2,248,140	0	Construction of ecde- Gatunga ward	Building
415	Jamara Uniform and Clothing	1268	29-May-23	47-54	14-Jun-23	1,227,778		1,227,778	0	Supply of cleaning materials to Chuka , Marimanti and Magutuni Hospitals	Goods
416	Lowland Hotel	1204	15-Mar-23	14897	14-Jun-23	81,000		81,000	0	Catering services	Services
417	Tredds Resorts	310	06-Apr-23	398	14-Jun-23	17,700		17,700	0	Catering services	Services
418	Thumwe Enterprises Ltd	PO 248	18-Apr-23	N/A	16-Jun-23	2,394,110		2,394,110	0	Construction of ecde- CHOGORIA ward	Building
419	Thumwe Enterprises Ltd	PO 236	18/4/2023	N/A	16-Jun-23	842,000		842,000	0	supply of office furniture and equipments	Goods
420	Mpofu Traders Limited	PO 225	23-Feb-23	N/A	18-Jun-23	2,938,480		2,938,480	0	Construction of workshop at karocho VTC	Building
421	Rezworld Servcies	Contract agreement	20-Apr-23	3875	18-Jun-23	1,171,051		1,171,051	0	Construction of workshop at karugwaru VTC	Building
422	Catere Enterprises	104	30-May-23	9	19-Jun-23	400,000		400,000	0	Supply and delivery of mobile phones for subsidized county Artificial	Goods

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										Insermination programme	
423	Kagaki Investments Limited	276	13-May-23	N/A	20-Jun-23	4,947,075		4,947,075	0	Construction of Mainline gap and installation of pipeline appurtenances for Kavando Water Project	Civil Works
424	Tredds Resorts	313	14-Jun-23	399	20-Jun-23	59,000		59,000	0	Catering services	Services
425	Romma Motor Care Services	1557	20/06/2023	1226	20-Jun-23	66,700		66,700	0	Repair of Motor Vehicles	Services
426	Tredds Resorts	21009	21-Jun-23	400	21-Jun-23	94,400		94,400	0	Catering Services	Services
427	Gogeter Construction LTD	275	22-May-23	N/A	25-Jun-23	4,997,000			4,997,000	Intake construction of Kimwe water project	Civil Works
428	Tredds Resorts	314	14/06/2023	401	26-Jun-23	213,580			213,580	Catering services	Services
429	Tredds Resorts	315	14/06/2023	402	26-Jun-23	713,900			713,900	Catering services	Services
430	Kemuart limited	TNCG/129709/3/2022/2023	06-Jul-23	1	28-Jun-23	1,800,580		1,800,580	0	Construction of ithunju vented drift	Civil Works
431	Summer contractors and general supplies ltd	TNCG/129710/5/2022/2023	06-Jul-23	85	28-Jun-23	2,384,583		2,384,583	0	construction of irimba box culvert	Civil Works

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
432	Marimba contractors ltd	po 244	15-May-23	456	30-Jun-23	2,360,830		2,360,830	0	Construction of ecde- Ganga ward	Building
433	Wamurea (K) Ltd	279	15-Jun-23	N/A	30-Jun-23	4,997,000			4,997,000	pipe laying and civil works for kiaga irrigation project	Civil Works
434	Wamurea (K) Ltd	280	16-Jun-23	N/A	30-Jun-23	4,999,000			4,999,000	Pipe laying and civil works for Rukurini irrigation project	Civil Works
435	Pelt Security Services Ltd	Contract	31-May-22	INV8301	30-Jun-23	1,394,000		1,394,000	0	provision of security services for the month of June 2023	Services
436	Tredds Resorts	303	06-Feb-23	396	06-Jul-23	53,100		53,100	0	Catering services	Services
437	Tredds Resorts	1271	05-Jun-23	392	07-Jul-23		40,000		40,000	Catering Services	Services
438	Liste Products	Contract	31-May-22	606	08-Jul-23	1,576,240		1,576,240	0	provision of cleaning services for the month of June 2023	Services
439	Makinya Auto Garage.	1023	23-Jul-23	605	23-Jul-23		12,000		12,000	Repairing and Servicing 13CG 068A	Services
440	Walker Automec Garage	1689	28-Jul-23	3	28-Jul-23		38,000		38,000	Repairing and Servicing 13CG 047A	Services

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441	Orientalwise Auto Garage Ltd	1581	04-Aug-23	383	04-Aug-23		460,000		460,000	Repairing and (GKA 490T, GKB 119B and GKB 559W)	Services
442	Makinya Auto Garage.	1065	05-Aug-23	608	05-Aug-23		29,000		29,000	Repairing and Servicing (GKA 854Q)	Services
443	Makinya Auto Garage.	1106	06-Aug-23	596	06-Aug-23		29,900		29,900	Repairing and Servicing GVN 013A	Services
444	Acon Medical Supplies Ltd	1361	17-Aug-23	3089	18-Aug-23		2,852,000		2,852,000	Supply of Xray And Ct-Scan Commodities To Chuka County Referral Hospital	Goods
445	Acon Medical Supplies Ltd	1368	21-Aug-23	3098	22-Aug-23		1,272,000		1,272,000	Supply And Delivery of Laboratory Reagents To Chuka Hospital	Goods
446	Acon Medical Supplies Ltd	1366	22-Aug-23	3094	30-Aug-23		2,923,795		2,923,795	Supply of Medical Drugs To Igambang'ombe Sub County	Goods
447	Braden Logistics Limited	1367	30-Aug-23	212	01-Sep-23		451,700		451,700	Supply of Firewood And Charcoal To Magutuni Hospital	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
448	KEMSA	1283	09-Aug-23	81221/8 1223/81 225	06-Sep-23		14,131,475		14,131,475	Supply of medical Drugs	Goods
449	Makinya Auto Garage.	1077	06-Sep-23	616	06-Sep-23		29,500		29,500	Repairing and Servicing 13CG 018A	Services
450	Tredds Resorts	765	09-Sep-23	308	12-Sep-23	25,500		25,500	0	Catering services	Services
451	Tredds Resorts	1315	04-Oct-23	464	05-Oct-23		75,000		75,000	Catering Services	Services
452	Romma Motor Care Services	1559	05-Oct-23	1994	05-Oct-23	50,808		50,808	0	Repair of Motor Vehicles	Services
453	Tredds Resort	576	10-Mar-23	386	10-Oct-23		47,200		47,200	Provision of catering services- cancer walk	Services
454	Tredds Resorts	1322	06-Oct-23	471	11-Oct-23		37,500		37,500	Catering Services	Services
455	Daily Investors Ltd	1319	25-Aug-23	1	17-Oct-23		2,085,600		2,085,600	Supply Of Foodstuff To Marimanti Hospital	Goods
456	Tredds Resorts	1334	16-Oct-23	476	19-Oct-23		40,000		40,000	Catering Services	Services
457	Chanti Ventures Limited	65	25-Oct-23	CVS135 7	27-Oct-23		237,600		237,600	Catering services	Services
458	Vidamax Enterprises	875	30-Oct-23	N/A	30-Oct-23		299,000		299,000	Supply of furnitures	Goods
459	Tredds Resort	307	23-Oct-23	287	30-Oct-23		44,250		44,250	Provision of catering services- pwd stakeholder meeting	Services

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
460	Tredds Resorts	309	06-Nov-23	395	06-Nov-23	23,600		23,600	0	Catering services	Services
461	Nyaweco Engineering Works Limited	1241	09-Apr-23	10923	09-Nov-23		267,716		267,716	Repair of Marimanti Hospital Incinerator	Services
462	Melly & Lelly general Contractors	1276	28-Sep-23	124	12-Nov-23		3,544,380		3,544,380	proposed routine maintenance of kathithini-kiungu river ta	Civil Works
463	Stingray Power Mechanics Limited	1398	11-Aug-23	14	15-Nov-23		126,440		126,440	Mechanical Servicing of Marimanti Hospital Generator	Services
464	Acon Medical Supplies Ltd	1393	15-Nov-23	4021	17-Nov-23		2,127,070		2,127,070	Supply And Delivery of Laboratory Reagents To Chuka Hospital	Goods
465	Walker Automec Garage	1601	21-Nov-23	90	21-Nov-23		177,000		177,000	Repairing and servicing of motor vehicle registration no. (13CG 044A, 13CG 048A and 13CG 072A)	Services
466	Chanti Ventures Limited	67	20-Nov-23	CVS1365	24-Nov-23		488,400		488,400	Catering services	Services
467	Tredds Resorts	1389	22-Nov-23	490	24-Nov-23		37,500		37,500	Catering Services	Services

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468	Walker Automec Garage	1600	24-Nov-23	87	24-Nov-23		149,500		149,500	Repairing and servicing of motor vehicle registration no. (13CG 068A, 13CG 071A and GKB 793V)	Services
469	Irigu Enterprises Limited	1465	17-Nov-23	88	27-Nov-23		1,995,000		1,995,000	Supply, Delivery And Installation Air Conditioners To Chuka And Marimanti Hospitals Laboratory Units	Goods
470	Tredds Resorts	1402	24-Nov-23	491	27-Nov-23		75,000		75,000	Catering Services	Services
471	Tredds Resorts	139	30-Nov-23	503	30-Nov-23		160,500		160,500	Catering Services	Services
472	Walker Automec Garage	1599	01-Dec-23	95	01-Dec-23		196,000		196,000	Repairing and servicing of motor vehicle registration no. (13CG 051A, HY59FTA, 13CG 033A and GKB 651M)	Services
473	Orientalwise Auto Garage Ltd	1590	04-Dec-23	385	04-Dec-23		455,000		455,000	Repairing and Servicing	Services

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474	Gogetter Construction Company Limited	308	27-Oct-23	N/A	08-Dec-23		3,999,995		3,999,995	Equipping of Tunyai Catholic borehole	Civil Works
475	Kibukona Enterprises Limited	356764	10-May-23	N/A	10-Dec-23		240,000		240,000	Provision of catering services- youth baraza public participation	Services
476	Shamweka Contractors Ltd	147	16-Jun-23	N/A	16-Dec-23		2,089,500		2,089,500	Construction of proposed signages for Tharaka Nithi County	Civil Works
477	Jahmuwiz Enterprises Ltd	1411	01-Dec-23	182	19-Dec-23		1,331,000		1,331,000	Supply of Perishable Foodstuff To Marimanti Hospital	Goods
478	Romma Motor Care Services	1614	22-Dec-23	1864	22-Dec-23		168,548		168,548	Repairing and servicing of motor vehicle registration no. (13CG 079A and 13CG 075A)	Services
479	KEMSA	1393	09-Nov-23	81511/ 81512/ 81514/ 81516/8 1517 /81518 /81627	08-Jan-24		50,842,945		50,842,945	Supply of medical Drugs	Goods

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480	Orient Hotel	20188	01-Jan-24	N/A	13-Jan-24		39,600		39,600	Provision of catering services during training of FKF officials at Kathwana stadiums	Services
481	Walker Automec Garage	1607	15-Jan-24	104	15-Jan-24		155,200		155,200	Repairing and servicing of motor vehicle registration no. (13CG 035A and 13CG 036A)	Services
482	Tredds Resorts	134	16-Jan-24	496	16-Jan-24		100,000		100,000	Catering Services	Services
483	Tredds Resorts	133	19-Jan-24	499	19-Jan-24		110,000		110,000	Catering Services	Services
484	Tredds Resort	654	18-Jan-24	516	22-Jan-24		88,500		88,500	Provision of catering services	Services
485	Romma Motor Care Services	1616	23-Jan-24	1876	23-Jan-24		196,736		196,736	Repairing and servicing of motor vehicle registration no. (13CG 074A and 13CG 068A)	Services
486	KEMSA	1423	09-Nov-23	81667/ 81668/ 81669/ 81670/8 1671 /81672	24-Jan-24		50,887,429		50,887,429	Supply of medical Drugs	Goods

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487	Romma Motor Care Services	1618	26-Jan-24	1889	26-Jan-24		194,880		194,880	Repairing and servicing of motor vehicle registration no. (13CG 016A)	Services
488	Romma Motor Care Services	1615	29-Jan-24	1874	29-Jan-24		193,662		193,662	Repairing and servicing of motor vehicle registration no. (13CG 016A and GKB 559W)	Services
489	Romma Motor Care Services	1617	31-Jan-24	1886	31-Jan-24		292,900		292,900	Repairing and servicing of motor vehicle registration no. (KAW 799Z and 13CG 024A)	Services
490	Tredds Resort	675	25-Jan-24	456	02-Feb-24		842,000		842,000	Provision of catering services- women and youth stakeholder meeting	Services
491	Romma Motor Care Services	1619	02-Feb-24	1884	02-Feb-24		284,200		284,200	Repairing and servicing of motor vehicle registration no. (GKA 573T)	Services
492	Orientalwise Auto Garage Ltd	1588	04-Feb-24	392	04-Feb-24		190,000		190,000	Services 13CG 055A	Services

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493	Liste Products	Contract	31-May-22	629-630	07-Feb-24		2,196,790		2,196,790	provision of cleaning services for the month of January 2024	Services
494	Royal Assets Limited	1370	02-Feb-24	00004/24	15-Feb-24		4,945,052		4,945,052	Proposed Works for Grading of Various Roads in Mugwe Ward	Civil Works
495	Cylomax General Suppliers	173	30-Jan-24	3	16-Feb-24		1,313,350		1,313,350	Supply of grain stores supplies and Equipments	Goods
496	Acon Medical Supplies Ltd	1437	25-Jan-24	1065	21-Feb-24		1,192,000		1,192,000	Supply And Delivery of Laboratory Reagents To Magutuni Hospital	Goods
497	Romma Motor Care Services	1623	21-Feb-24	1252	21-Feb-24		167,776		167,776	Repairing and servicing o (GKA 573T and 13CG 052A)	Services
498	Pelt Security Services Ltd	Contract	31-May-22	INV10414	29-Feb-24		1,615,001		1,615,001	provision of security services for the month of february 2024	Services
499	Orientalwise Auto Garage Ltd	1591	06-Mar-24	372	06-Mar-24		238,000		238,000	Servicing 13CG 057A	Services

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500	Liste Products	Contract	31-May-22	631-632	07-Mar-24		2,196,790		2,196,790	provision of cleaning services for the month of February 2024	Services
501	Romma Motor Care Services	1622	14-Mar-24	1259	14-Mar-24		154,222		154,222	Repairing and servicing of 13CG 076A and GKC 080A)	Services
502	Cylomax General Limited	161	26-Jan-24	3	18-Mar-24		592,500		592,500	Supply of staff uniforms	Goods
503	Romma Motor Care Services	1620	18-Mar-24	1270	18-Mar-24		230,492		230,492	Repairing and servicing of 13CG 072A and 13CG 048A)	Services
504	Romma Motor Care Services	1621	19-Mar-24	1263	19-Mar-24		228,462		228,462	Repairing and servicing	Services
505	Seven Eighty-Nine Logistics Ltd	1570	15-Mar-24	613	21-Mar-24		448,000		448,000	(13CG 012A and 13CG 079A)	Services
506	Tredds Resorts	277	21-Mar-24	367	22-Mar-24		188,800		188,800	Catering services during world water day	Services
507	Pelt Security Services Ltd	Contract	31-May-22	INV10644	25-Mar-24		1,615,001		1,615,001	provision of security services for the month of March 2024	Services
508	Walker Automec Garage	1608	26-Mar-24	132	26-Mar-24		115,500		115,500	Repairing and servicing of County Vehicle	Services

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509	Orientalwise Auto Garage Ltd	1592	04-Apr-24	387	04-Apr-24		577,000		577,000	Repairing and servicing of 13CG 027A	Services
510	Chanti Ventures Limited	55	20-May-24	CVS1366	04-Apr-24		184,800		184,800	Provision of catering services	Services
511	Liste Products	Contract	31-May-22	633-634	07-Apr-24		2,196,790		2,196,790	provision of cleaning services for the month of March 2024	Services
512	Damascene And Sons Ltd	1457	28-Mar-24	2784/2785/2786	11-Apr-24		2,610,000		2,610,000	Supply, Delivery And Installation Of Infant Incubators To Chuka, Marimanti And Magutuni Hospitals	Goods
513	Walker Automec Garage	1606	11-Apr-24	142	11-Apr-24		282,000		282,000	Repairing and servicing of County Vehicle	Services
514	Tredds Resorts	278	12-Apr-24	509	12-Apr-24		47,200		47,200	Catering services for a meeting at Chogoria offices	Services
515	Jodoka Limited	289	18-Oct-23	0026	16-Apr-24		2,552,984		2,552,984	Construction of ecde- Mugwe ward	Building
516	Jodoka Limited	290	18-Oct-23	0024	16-Apr-24		3,779,476		3,779,476	Construction of ecde-	Building

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										Marimanti ward	
517	Jodoka Limited	288	25-Oct-23	0028	16-Apr-24		2,552,984		2,552,984	Construction of ecde- Mwimbi ward	Building
518	Chanti Ventures Limited	51	12-Apr-24	CVS138 7	16-Apr-24		179,520		179,520	Provision of catering services	Services
519	Walker Automec Garage	1602	18-Apr-24	157	18-Apr-24		34,000		34,000	Repair and Servicing 13CG 057A	Services
520	Orientalwise Auto Garage Ltd	1577	19-Apr-24	366	19-Apr-24		367,000		367,000	Repairing and servicing. (13CG 051A and 13CG 075A)	Services
521	Mpofu Traders Limited	281	26-Sep-23	0241	23-Apr-24		2,599,990		2,599,990	Construction of an ablution block and fencing - karocho vtc	Building
522	Walker Automec Garage	1604	23-Apr-24	156	23-Apr-24		165,000		165,000	Repairing and servicing (GKA 573T)	Services
523	Walker Automec Garage	1603	25-Apr-24	153	25-Apr-24		266,400		266,400	Repairing and Servicing 13CG 032A	Services
524	Chanti Ventures Limited	52	25-Apr-24	CVS138 8	26-Apr-24		71,750		71,750	Provision of catering services	Services
525	Konja Construction Limited	266	18-Oct-23	0001	30-Apr-24		2,459,300		2,459,300	Construction of ecde- Gatunga ward	Building

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
526	Pelt Security Services Ltd	Contract	31-May-22	INV10908	30-Apr-24		1,615,001		1,615,001	provision of security services for the month of April 2024	Services
527	KEMSA	1480	03-May-24	81861/ 81862/ 81863/ 81864/ 81865/ 81870	06-May-24		29,791,417		29,791,417	Supply of medical Drugs	Goods
528	Orientalwise Auto Garage Ltd	1580	06-May-24	371	06-May-24		320,000		320,000	Repairing and servicing (13CG 069A and 13CG 081A)	Services
529	Liste Products	Contract	31-May-22	635-636	07-May-24		2,196,790		2,196,790	provision of cleaning services for the month of April 2024	Services
530	Daily Investors Ltd	1410	01-Dec-23	100	08-May-24		316,800		316,800	Supply Of Firewood To Marimanti Hospital	Goods
531	Pentors Africa Enterprise Limited	324	25-Mar-24	456	08-May-24		670,000		670,000	Supply of 2No laptops	Goods
532	Libyamax Filling Station	271	11-Jun-23	0001	13-May-24		2,430,400		2,430,400	Construction of ecde- Nkondi ward	Building
533	Orientalwise Auto Garage Ltd	1579	14-May-24	361	14-May-24		461,000		461,000	Repairing and servicing (GKB 559W and 13CG 068A)	Services

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
534	Capital Base Ltd	316	02-Apr-24	N/A	17-May-24		3,552,150		3,552,150	Construction of storage tank for Mwithanga water project	Civil Works
535	Orientalwise Auto Garage Ltd	1587	21-May-24	377	21-May-24		448,800		448,800	Repairing and Servicing 13CG 062A	Services
536	Chanti Ventures Limited	50	02-Apr-24	CVS1377	23-May-24		184,800		184,800	Provision of catering services	Services
537	Orientalwise Auto Garage Ltd	1797	23-May-24	381	23-May-24		433,000		433,000	Repairing and Servicing 13CG 027A	Services
538	Kenli Contractors Limited	267	14-Dec-23	0002	24-May-24		2,506,784		2,506,784	Construction of ecede-Karingani ward	Building
539	Westomaxx Investment Limited	1468	03-Apr-24	48	24-May-24		4,916,741		4,916,741	proposed grading of various roads in chogoria Ward	Civil Works
540	Emar General Supplies	1494	27-May-24	22	29-May-24		250,000		250,000	Supply Of Ultra Sound Printer To Magutuni Hospital	Goods
541	Mucore Enterprises Limited	1	11-Aug-23		29-May-24		2,765,559		2,765,559	Proposed construction of an athletic track and storm water drainage at Kairuni stadium	Services

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
542	Kenric Investment Limited	181	04-Dec-23	13	30-May-24		4,299,670		4,299,670	Construction of classrooms at Itugururu ATI	Building
543	Tolerance Contractors Ltd	180	04-Dec-23	426	30-May-24		2,760,650		2,760,650	Remeasurement works Cert. No. 1 For proposed chainlink fencing, Gate works and storage works at Itugururu ATI	Civil Works
544	Wakeh Holdings Limited	152	25-Apr-24	834	30-May-24		3,266,650		3,266,650	Remeasurement works Cert. No. 1 For Construction works at Itugururu ATI	Civil Works
545	Tredds Resort	22	26-May-24	386	30-May-24		35,400		35,400	Provision of catering services	Services
546	Orientalwise Auto Garage Ltd	1589	30-May-24	393	30-May-24		380,000		380,000	Repairing and Servicing 13CG 005A	Services
547	Soysun Limited	1507	09-Apr-24	512	30-May-24		150,000		150,000	Repairing And Servicing Shatui Dozer	Services
548	Pelt Security Services Ltd	Contract	31-May-22	INV112 01	31-May-24		1,615,001		1,615,001	provision of security services for the month of May 2024	Services

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
549	Richland Royal Pharmacy	1475	22-May-24	S00100 00427	02-Jun-24		2,819,750		2,819,750	Supply Of Medical Drugs To Igambang'ombe Sub County	Goods
550	Richland Royal Pharmacy	1477	27-May-24	S00100 00426	02-Jun-24		2,841,370		2,841,370	Supply Of Medical Drugs To Chuka Subcounty	Goods
551	Masawe Enterprises Limited	1485	30-May-24	INV/ 2024/ TNC/1	05-Jun-24		2,350,800		2,350,800	Completion of The Maternity Block At Kiamucii Dispensary	Building
552	Fepp General Contractors Ltd	315	02-Apr-24	N/A	06-Jun-24		3,969,335		3,969,335	Civil works for Kamwene water project	Civil Works
553	Liste Products	Contract	31-May-22	637-638	07-Jun-24		2,196,790		2,196,790	provision of cleaning services for the month of May 2024	Services
554	Fepp General Contractors Ltd	45446	06-Apr-24	2581	10-Jun-24		11,166,817		11,166,817	Renovation And Paving Works To The Amenity Ward At Chuka Hospital	Civil Works
555	Venture Water Technology	320	06-May-24	N/A	10-Jun-24		4,335,632		4,335,632	Equipping of Mwororo borehole	Civil Works
556	Kevnac Limited	1498	30-May-24	Inv 001/TN	10-Jun-24		135,000		135,000	Supply of Charcoal To Chka Hospital	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
				C/06/2024							
557	Chanti Ventures	28	06-May-24	1393	10-Jun-24		45,500		45,500	Provision of catering services	Services
558	Walker Automec Garage	1605	10-Jun-24	167	10-Jun-24		267,500		267,500	Repairing and Servicing 13CG 068A	Services
559	Justin Electrical Services Ltd	1426	02-Jan-24	343	11-Jun-24		1,375,165		1,375,165	Repair of Electrical System At Muthmbi Health Center, Magutuni And Chuka Hospital	Services
560	Kenric Investment Limited	1571	05-Aug-23	887	13-Jun-24		8,827,890		8,827,890	proposed construction of igangara bridge	Civil Works
561	Fredkim Agencies Ltd	1478	30-Apr-24	614	13-Jun-24		1,996,280		1,996,280	Proposed Chainlink Fencing Works At Nthigiriri Dispensary	Civil Works
562	Biocare Health Systems Ltd	1493	29-May-24	BINV12129	13-Jun-24		1,047,550		1,047,550	Supply And Delivery Of Laboratory Reagents To Magutuni Hospital	Goods
563	Wavelex General Limited	1468	26-Apr-24	16	17-Jun-24		499,050		499,050	Completion Of A Dispensary Block At	Building

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
564	Cylomax General Limited	1473	29-Apr-24	23	17-Jun-24		1,871,198		1,871,198	Extension of A New Dispensary Block, And A Water Tank Base At Miomponi Dispensary	Building
565	Kenli Contractors	1471	26-Apr-24	18	18-Jun-24		1,011,495		1,011,495	Completion And Renovation Of The Maternity Block At Kaanwa Dispensary	Civil Works
566	Royal Assets Limited	1564	13-Jun-24	TNCG / OT/149 8792 /2023 - 2024	18-Jun-24		4,820,960		4,820,960	Proposed work for Routine Maintenance of Kamutiria-Mwinjeu-Mikame Road	Civil Works
567	Orientalwise Auto Garage Ltd	1598	18-Jun-24	388	18-Jun-24		380,000		380,000	Supply Of Tractor Rims	Services
568	Tredds Resorts	142	18-Jun-24	456	18-Jun-24		36,000		36,000	Catering Services	Services
569	Mucore Enterprises Limited	1474	30-Apr-24	37	19-Jun-24		701,120		701,120	Iriani Dispensary	Building
570	Mucore Enterprises Limited	179	09-May-24	12	19-Jun-24		4,874,470		4,874,470	Fabrication of drying tables for factories and wooden pallets for Kirumi and Magutuni	Civil Works

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
										cereal depots stores	
571	Mucore Enterprises Limited	175	22-May-24	76	19-Jun-24		4,839,188		4,839,188	Renovations of Dairy offices, Kirege, Thigaa, Kiigani and Kiroo	Civil Works
572	Cylomax General Ltd	321	27-May-24	N/A	19-Jun-24		2,898,147		2,898,147	Rehabilitation of water system at Governors residence	Civil Works
573	Mucore Enterprises Ltd	322	27-May-24	N/A	19-Jun-24		4,891,493		4,891,493	Construction of water supply to Deputy Governors residence	Civil Works
574	Janeez Limited	345876	12-Apr-24	3	19-Jun-24		284,500		284,500	supply and delivery of office cleaning materials	Goods
575	Janeez Limited	345878	12-Apr-24	001/2	19-Jun-24		658,707		658,707	supply and delivery of office office stationaries	Goods
576	Wavelex General Limited	7	31-May-24	14	19-Jun-24		1,200,000		1,200,000	Supply and delivery of Fish feeds processing plant	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
										equipments Chogoria Jua Kali Sheds	
577	Multi Step	208	13-Jun-24	119	19-Jun-24		474,925		474,925	Food stuff	Goods
578	Tredds Resorts	141	19-Jun-24	403	19-Jun-24		27,500		27,500	Catering Services	Services
579	Cray Enterprises Limited	169	04-Jan-24	1	20-Jun-24		3,540,240		3,540,240	Renovations of Tea buying centres at Ntutuni, Kibugua, Kericho Kirege and Mwithanga Tea buying centres	Civil Works
580	Cray Enterprises Limited	168	04-Jan-24	2	20-Jun-24		4,004,810		4,004,810	Renovations of Tea buying Centres at Majira, Kagongo and Kigui	Civil Works
581	Sevelina Nkuru Kirema	Contract lease Agreement	03-Jan-24	N/A	20-Jun-24		322,950		322,950	Payment of leased offices for departmental Directors at Kathwana	Services
582	Tredds Resorts	143	20-Jun-24	405	20-Jun-24		35,000		35,000	Catering Services	Services
583	Emar General Supplies	1364	30-Apr-23	001/ 002/ 003/	21-Jun-24		705,350		705,350	Supply Of Foodstuff To Kajuki And	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
				004 /006 /007						Muthambi Health Centre	
584	Jojay General Suppliers	1268	14-Apr-23	44	22-Jun-24		1,408,000		1,408,000	Supply of Perishable Foodstuff To Marimanti And Magutuni Hospital	Goods
585	Yan & Dyan	4	13-Apr-24	51	24-Jun-24		136,800		136,800	Supply of floodsflights and extension reel	Civil Works
586	Royal Delta Contractors Limited	1505	23-Apr-24	25	24-Jun-24		4,911,440		4,911,440	Routine Maintenance and Spot Improvement of Various Roads in Mwimbi Ward	Civil Works
587	Diamond Spear and general Supplies Limited	1566	06-Dec-24	322	24-Jun-24		4,858,080		4,858,080	Routine Maintenance of Mugwanthi-Kamuguongo Road	Civil Works
588	Genpely Contractors Limited	1565	06-Dec-24	47	24-Jun-24		4,519,940		4,519,940	Routine Maintenance of Kiangondu-Hospital-Mugungugu Road	Civil Works

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
589	Pelt Security Services Ltd	Contract	31-May-22	INV114 42	24-Jun-24		1,615,001		1,615,001	provision of security services for the month of June 2024	Services
590	Seir Automation Services	270	23-Apr-23	78	25-Jun-24	160,000		160,000	0	Supply of water tank and 200 litre drip kit tank	Goods
591	Supp Merchants	TNCG/ QT/ 150041 2/ 2023- 2024	07-Jun-24	12	26-Jun-24		2,440,155		2,440,155	Proposed Renovations Works to the Marimanti Administratiob offices TNCG/QT/1500412/2023-2024	Building
592	Supp Merchants	TNCG/ QT/ 150030 5/ 2023- 2024	07-Jun-24	13	26-Jun-24		3,105,200		3,105,200	Proposed Renovations Works to the Marimanti Administratiob offices TNCG/QT/1500305/2023-2024	Building
593	Medifare Tassia Pharmacy And Laboratory Services Ltd	1501	15-May-24	INV/MT PL/0478	26-Jun-24		2,789,600		2,789,600	Supply Of Medical Drugs To Tharaka South Subcounty	Goods

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	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2023 Ksh.	Addition During the Financial Year Ksh	Payment During the Year Ksh	Balance as at 30th June 2024 Ksh	Description of Work Done	Expenditure Class
594	Medifare Tassia Pharmacy And Laboratory Services Ltd	1507	30-May-24	INV/MT PL/0480	26-Jun-24		610,520		610,520	Supply Of Laboratory Reagents To Kibung'a Hospital	Goods
595	Medifare Tassia Pharmacy And Laboratory Services Ltd	1505	30-May-24	INV/MT PL/0479	26-Jun-24		2,003,700		2,003,700	Supply Of Medical Drugs To Tharaka North Subcounty	Goods
596	Magla Engineering Limited	287	15-Jan-24	0001	30-Jun-24		2,535,934		2,535,934	Construction of ecde-Chogoria ward	Building
597	Catha Magnate Group Limited	884	01-Jun-24	N/A	30-Jun-24		233,279		233,279	Supply of furnitures	Goods
598	Plitvice Enterprises	883	01-Jun-24		30-Jun-24		126,320		126,320	Supply of furnitures	Goods
599	County Staff	Gross Salary	30-Jun-24	N/A	30-Jun-24		211,817,763		211,817,763	June 2024 Salary	Payroll
600	County Staff	Claims	30-Jun-24	N/A	30-Jun-24		12,559,428		12,559,428	Staff Claims	DSA
601	Liste Products	Contract	31-May-22	639-640	07-Jul-24		2,196,790		2,196,790	Provision of cleaning services	Services
602	Galiane Enterprises Limited	286	11-Oct-23	0004	05-Sep-24		2,525,980		2,525,980	Construction of ECDE Classroom - Magumoni ward	Building
603	Tharaka Nithi Water Company	Water Connection	30-Jun-24	Various	30-Jun-24		9,259,814		9,259,814	Water Bills	Utility Bills
	Total					585,479,132	628,623,251	361,902,885	852,199,498		

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VI. SUMMARY OF NON-CURRENT ASSET REGISTER

ASSETS CLASS	Historical Cost as at 30th June 2023	Acquisition During the Year	Historical Cost as at 30th June 2024
Land	4,386,080	18,000,000	22,386,080
Construction of Building and Infrastructure	1,825,972,041	33,265,021	1,859,237,062
Refurbishment of Buildings	265,232,767	-	265,232,767
Purchase of Vehicles and other Transport Equipment	388,850,117	1,500,000	390,350,117
Office Equipment, Furniture and Fittings	131,149,149	19,194,534	150,343,683
Purchase of ICT Equipment, Software and Other ICT Assets	196,064,472	1,980,000	198,044,472
Other specialised Machinery and Equipment	361,259,218	2,100,000	363,359,218
Infrastructure and Civil Works	2,030,792,010	148,965,877	2,179,757,887
Purchase of Household Furniture and Institutional Equipment	6,725,269	-	6,725,269
Rehabilitation and renovation of plant, Machinery and Equipment	21,923,813	-	21,923,813
Total	5,232,354,936	225,005,432	5,457,360,368

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VII.INTER – ENTITY TRANSFERS

Ref	Entity	Q1	Q2	Q3	Q4	Cumulative Amount Transferred Ksh.	Confirmed Amount Received Ksh.
1	Bursary Fund				34,000,000	34,000,000	34,000,000
2	NAVCDP				200,112,952	200,112,952	200,112,952
3	ASDSP				2,285,670	2,285,670	2,285,670
4	Pry Heath			7,695,798	12,433,984	20,129,782	20,129,782
5	Poly Grant		5,000,000	7,555,000		12,555,000	12,555,000
6	ELRP				104,620,428	104,620,428	104,620,428
	Total		5,000,000	15,250,798	353,453,034	373,703,832	373,703,832



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Director of Finance
County Executive



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Director Accounting Services
County Funds