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THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF THARAKA-NITHI

**FOR THE YEAR ENDED
30 JUNE, 2023**

REPUBLIC OF KENYA



THARAKA NITHI COUNTY EXECUTIVE

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL ENDED

JUNE 30, 2023

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

**COUNTY GOVERNMENT OF THARAKA NITHI
COUNTY TREASURY**



Telephone: 0800720370

Email: treasury@tharakanithi.go.ke

REF: TNCG/ACC/VOL.II/35



P. O. BOX 10-60406

KATHWANA

Date: 28th July, 2023

The Auditor General
Office of Auditor General
Embu Hub
P.O Box 113 - 60100
EMBU

**RE: THARAKA NITHI COUNTY EXECUTIVE ANNUAL REPORT
AND FINANCIAL STATEMENTS FY 2022/23**

In accordance to Public Financial Management Act 2012, Section 164 (4), we hereby submit Tharaka Nithi County Executive Annual Report and Financial Statements for the financial year ended **30th June 2023**

Please find enclosed report for your necessary action.

Thank you

Lawrence K. Ireri Rweria

CECM- FINANCE AND ECONOMIC PLANNING

cc

- The Clerk, Tharaka Nithi Assembly
- The Director General, Accounting Services and Quality Assurance
- The Commission on Revenue Allocation
- Office of the Controller of Budget

Table of Contents

1.	Acronyms and Glossary of Terms	i
2.	KEY ENTITY INFORMATION AND MANAGEMENT	ii
3.	GOVERNANCE STATEMENT	vii
4.	FOREWARD BY THE CEC MEMBER FINANCE AND ECONOMIC PLANNING	xi
5.	STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES.....	xv
6.	ENVIRONMENTAL AND SUSTAINABILITY REPORTING.....	xxiii
7.	STATEMENT OF MANAGEMENT RESPONSIBILITIES	xxiv
8.	REPORT OF INDEPENDENT AUDITOR ON FINANCIAL STATEMENTS FOR COUNTY EXECUTIVE OF THARAKA NITHI FOR THE YEAR ENDED 30 th JUNE 2023.....	xxv
9.	STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 th JUNE 2023.....	1
10.	STATEMENT OF ASSETS AND LIABILITIES AS AT 30 th JUNE 2023.....	2
11.	STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 th JUNE 2023	3
12.	STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 th JUNE 2023.....	4
13.	STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT FOR THE YEAR ENDED 30 th JUNE 2023	5
14.	STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: DEVELOPMENT FOR THE YEAR ENDED 30 th JUNE 2023.....	6
15.	BUDGET EXECUTION BY PROGRAMMES AND SUB PROGRAMMES FOR THE YEAR ENDED 30 th JUNE 2023	8
16.	SIGNIFICANT ACCOUNTING POLICIES	10
17.	NOTES TO THE FINANCIAL STATEMENTS	16
18.	APPENDICES.....	24

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
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
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: Leaving no one Behind

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.

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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 if 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 key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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 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 Fisheries
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	Gibson 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- Trade and Cooperative Development
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

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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

The County Executive in accordance to PFM Act, 2012 Section 137 appointed members to County Budget and Economic Forum until such time a new Forum is appointed by incoming Governor with effect from with effect from 01st July 2023 vide Gazette Notice 8496 published on 30th June 2023.

Table 4: CBEF Members

No	Name	Position
1	H.E Onesimus Muthomi Njuki	Governor / Chairman
2	All CEC Members	Members
3	Charles Muruthi Kithinji	Member
4	Faith Njeri	Member
5	Justus Mwiti Kanga	Member
6	Kallen Karimi Karingi	Member
7	Dr. Purity Muthoni Nkoroi	Member
8	Albano Kiamia	Member
9	Bish. Samuel Njagi	Member
10	Dorcasius Nyaga	Member
11	Dr. Stanely 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

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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

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

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

5. Family Bank
Chuka Branch
P.O Box
CHUKA

h) Independent Auditors

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

i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

j) Office of County Attorney

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

3. GOVERNANCE STATEMENT

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

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

The County Executive

Table 5: Members of County Executive

		
<p>H.E 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>

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

		
<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 Fourth Schedule Part 2 (14) of the Constitution of Kenya, 2010

The County has endeavoured to involve the public in critical decision-making processes 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.

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. 3.6 B against total revenue of Ksh. 4.4 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. 1.3 B spent on development against total actual expenditure of Ksh.4.4 B representing 20% development expenditure ratio
	The county government's expenditure on wages and benefits for its public officers shall not exceed thirty-five percentage	The county failed to comply with Ksh.2.4 Billion spent on personnel

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	(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;	expenditure against total revenue of Ksh. 5.1 representing 49%
	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. 550 M which is within manageable limit.
	The fiscal risks shall be managed prudently; and a reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, taking into account any tax reforms that may be made in the future	There were no significant fiscal risks with no matter that may have a material effect on the fiscal and economic outlook

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

4. FOREWARD 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 financial year ended **30th June 2023**. 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. 4,472,918,005 was received from CRF with Ksh. 3,555,681,099 and Ksh. 703,136,957 transferred to Recurrent Account and Development Account respectively and Ksh. 214,099,949 for Conditional Grants Special Purpose Accounts.

Table 5: Transfers from CRF

Budget	Q1	Q2	Q3	Q4	Total Ksh.
Recurrent	765,721,462	720,576,785	574,649,855	1,494,732,997	3,555,681,099
Development		209,804,959	102,967,057	390,364,941	703,136,957
Grants SPA			141,706,920	72,393,029	214,099,949
Total	765,721,462	930,381,744	819,323,832	1,957,490,967	4,472,918,005

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

(ii) Summary of Funds Utilization

The summary of funds utilization against the approved budget during the year ended 30th June 2023 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	3,187,581,364	630,122,289	3,817,703,653	3,576,876,227	94%
2	Development	1,787,401,959	(500,635,861)	1,286,766,098	920,973,675	72%
	Total Budget	4,974,983,323	129,486,428	5,104,469,751	4,497,849,902	88%

Sources: Approved Budget Tharaka Nithi County Supplementary Appropriation Act, 2023

The County reported overall absorption level at **88%** for the year under review with **94%** and **72%** 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 2023**;

Table 7: Summary of Expenditure by Item

Description	Approved Budget.	Cumulative Expenditure	Level of Budget Utilization %
Compensation of Employees	2,579,787,373	2,471,960,109	96%
Use of Goods and Services	1,019,651,042	913,933,748	90%
Other Grants and Transfers	339,156,566	287,132,794	85%
Govt Pension and Retirement Benefits	64,474,214	60,260,805	93%
Other Payments	5,000,000	-	0%
Acquisition of Assets	1,076,400,556	764,562,446	71%
Domestic Loan	20,000,000	-	0%
Total	5,104,469,751	4,497,849,902	88%

(iv) Cash flows

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

(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. 872 M** at the beginning of the financial year. During the year under review the County settled pending bills amounting to **Ksh. 262 M.** with an additional pending bill accrued during the year amounting to **Ksh. 323 M.** The amount of pending bills as at 30th June 2023 amounts to **Ksh. 810 M.** 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 year under review the County acquired more non-current assets in form of 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. 380 Million.** The total non-current assets belonging to the County amount to **Ksh. 5.6 Billion.** Fixed Asset Schedule provided. **Annex VI**

(viii) Communication with all Stakeholders

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

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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 of Strategic Objective (flagship project)

During the year under review, the County implemented its flagship project being tarmacking of targeted 50 kms of access roads within the County. This was substantially achieved the milestone with over 35 km completed and remaining work ongoing.

Implementation Challenges of Strategic Objectives

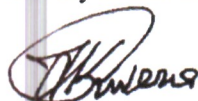
The county faces major challenge of inadequate revenue vis a vis the enormous service delivery requirement. Tharaka Nithi County is among the least funded County from CARRA revenue. This has greatly hampered achievement of its development objectives.

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 20th July 2023

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 2018-2023 CIDP has identified eighteen (18) key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", SDGs and the MTP III.

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

The key development objectives of Tharaka Nithi County's 2018-2023 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

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

Progress on attainment of Strategic development objectives (Adopted from Chapter 4 County Integrated Development plan 2018-2023),

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

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

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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

County Government of Tharaka Nithi

County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30,2023

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

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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

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 the financial year ended **30th June 2023**. 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 financial year ended **30th June, 2023**, 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

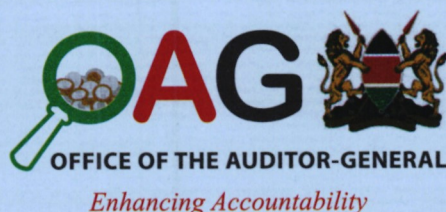
The County Government's financial statements were approved and signed by the CEC member for Finance on **20th July 2023**



Lawrence K. Ireri Rweria
CECM- Finance and Economic Planning

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF THARAKA-NITHI FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Tharaka-Nithi set out on pages 1 to 53, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows

Report of the Auditor-General on County Executive of Tharaka-Nithi for the year ended 30 June, 2023

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Tharaka-Nithi as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Inaccuracy in the Financial Statements

The statement of receipts and payments reflects total payments of Kshs.4,497,849,902 whereas the budget execution by programmes and sub programmes reflects total payments of Kshs.4,459,904,594 resulting to unreconciled variance of Kshs.37,945,308.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2023 could not be confirmed.

2. Unaccounted for Expenditure - Fuel, Oil and Lubricants

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amount of Kshs.913,933,748 out of which Kshs.67,824,129 was incurred on 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 by each vehicle.

In the circumstances, the accuracy and propriety for the fuel, oil and lubricants expenditure amount of Kshs.67,824,129 could not be confirmed.

3. Failure to Provide Engineers Estimates in Construction of Various Roads

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects acquisition of assets of Kshs.764,562,446. The amount includes construction of roads expenditure of Kshs.270,655,343, out of which Kshs.59,528,416 relates to upgrading of various roads to bitumen standards. However, review of the project files revealed that the expenditures were not supported with engineers estimates.

In the circumstances, the accuracy, propriety and value for money for construction of roads expenditure of Kshs.59,528,416 could not be confirmed.

4. Unsupported Feasibility Research Studies and Appraisal

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects acquisition of assets of Kshs.764,562,446. The amount includes payments totalling Kshs.16,252,200 incurred on research, studies, project preparation, design and supervision out of which Kshs.5,411,200 relates to procurement of services for conducting feasibility studies and appraisals. However, the signed reports for the research studies and appraisals, details of adoption of the reports and their implementation status were not provided for audit review.

In the circumstances, the accuracy, propriety and value for money for research, studies, project preparation, design and supervision expenditure of Kshs.5,411,200 could not be confirmed.

5. Unsupported Construction of Mukothima Stadium

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an expenditure of Kshs.764,562,446 under acquisition of assets which includes an amount of Kshs.20,297,293 in respect of construction of buildings out of which Kshs.2,340,346 was part payment for construction of Mukothima Stadium platform. However, the tender advertisement, tender opening and evaluation minutes, appointment letters to the inspection and acceptance committee, appointment letters of tender opening and evaluation committee members, tender register, professional opinion, contract agreements, signed site book, building designs and plans, engineers estimates, regret letters to unsuccessful bidders, proof of previous works done and financial capability of the bidders 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.

In the circumstances, the regularity, accuracy and completeness of the construction of buildings expenditure of Kshs.20,297,293 could not be confirmed.

6. Lack of Ownership Documents

Annex VI to the financial statements reflects a balance of Kshs.5,612,754,839 in respect of historical cost of non-current assets as at 30 June, 2023. The balance includes land valued at Kshs.4,386,080 and purchase of vehicles and other transport equipment of Kshs.431,231,177, all amounting to Kshs.435,617,257. However, details of the land including location and ownership documents were not provided for audit review.

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 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.

In the circumstances, the accuracy, valuation and ownership of the land, motor vehicles and motor cycles balance of Kshs.435,617,257 could not be confirmed.

7. Unsupported and Unaccounted for Accounts Payables

The statement of assets and liabilities and as disclosed in Note 10 to the financial statements reflects account payables balance of Kshs.82,893,840 while the supporting schedule reflects a balance of Kshs.2,173,701 resulting to an unreconciled variance of Kshs.80,720,139.

In addition, the balance, includes contractors' retention money of Kshs.77,794,222 which differed with the deposits bank account balance of Kshs.1,059,545 resulting to an unexplained variance of Kshs.76,734,677.

In the circumstances, the accuracy and completeness of the account payables balance of Kshs.82,893,840 could not be confirmed.

8. Unsupported Expenditure on Catering Services

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.913,933,748 as disclosed in Note 4 to the financial statements. The amount includes hospitality supplies and services expenditure of Kshs.170,424,893 out of which Kshs.3,989,000 was for provision of catering services. However, the supporting documents including signed daily attendance registers, invitation letters to meetings, agendas of the meeting, programme of the activities, back to office reports, work tickets, evidence of transport to and from the said venues were not provided for audit review.

In the circumstances, the accuracy and regularity of the hospitality supplies and services expenditure of Kshs.3,989,000 could not be confirmed.

9. Overpayment of Salaries and Allowances

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.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 paid monthly basic salary and house allowances at higher rates than those recommended by the Salaries and Remuneration Commission (SRC) guidelines on compensation of employees vide Circular No. SRC/TS/JE/CG/3/33/6 VOL.III (30) dated 01 July, 2020 on implementation of Job Evaluation Results Phase IV salary review in respect to County Government employees.

In the circumstances, the propriety and value for money for the compensation of employees expenditure for the year under review could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Tharaka-Nithi Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe

that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. 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.5,104,469,751 and Kshs.4,486,057,345 respectively, resulting to budget underfunding of Kshs.618,412,406 or 12% of the budget. Similarly, the County Executive spent Kshs.4,497,849,902 against an approved budget of Kshs.5,104,469,751 resulting to an under expenditure of Kshs.606,619,849 or 12% of the budget.

In the circumstances, the budget underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Tharaka-Nithi.

2. Pending Bills

I draw attention to Note 13.I to the financial statements on other important disclosures which reflects pending bills amounting to Kshs.810,774,700 as at 30 June, 2023 out of which pending bills totalling Kshs.343,100,882 relates to the period between 05 February, 2014 and 26 April, 2019.

However, Management did not explain why the bills were not settled during the year when they occurred, or the failure to pay as a first charge in the subsequent years. This is contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that debt service payments shall be a first charge on the County Revenue Fund.

Failure to settle bills during the year they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they should form a first charge.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised. However, no report or recommendations from Management and oversight bodies were submitted for verification and clearance. In addition, the issues remain unresolved contrary to

Section 149(2)(l) of the Public Finance Management Act, 2012 which require Accounting Officers to try to resolve any issues resulting from an audit that remain outstanding.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Payroll Deductions Exceeding Two-Thirds (2/3) of Employees' Basic Pay

The statement of receipts and payments reflects an amount of Kshs.2,471,960,109 in respect to compensation of employees. However, review of the payroll revealed that twenty-eight (28) employees' received net salaries less than a third (1/3) of their basic salaries. This is 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.

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

2. Irregular Engagement of Casual Employees

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.2,471,960,109 which includes Kshs.62,623,764 for basic wages of temporary employees. An analysis of the casual payroll revealed that the County Executive engaged casual employees in various departments for more than three (3) months continuously during the year under review. 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 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 three (3) months exposes the County Executive to litigation for unlawful terms of employment.

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

3. Stalled Water Intake for Kithiru Irrigation Project

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.764,562,446 in respect to acquisition of assets

which includes Kshs.259,814,086 for infrastructure and civil works which further includes Kshs.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.

In the circumstances, the propriety and value for money for the expenditure of Kshs.4,742,521 could not be confirmed.

4. Non-Compliance with 30% Reservation Rule

Review of 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 Kshs.15,244,980 was reserved for the disadvantaged groups which is less than 30% of the total procurement budget. This is contrary to Section 157(5) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer of a procuring entity shall, when processing procurement, reserve a prescribed percentage of its procurement budget, which shall not be less than thirty per cent, to the disadvantaged group and comply with the provisions of this Act and the regulations in respect of preferences and reservations.

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

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 Kshs.5,270,186. The balance includes outstanding imprests of Kshs.5,198,100 out of which Kshs.2,262,100 issued between 17 November, 2022 and 05 April, 2023 ought to have been surrendered by 30 June, 2023. This was contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station.

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

6. Non-Compliance with Fiscal Responsibilities Principles – Wage Bill

The statement of receipts and payments reflects an expenditure of Kshs.2,471,960,109 on compensation of employees which represents fifty-five (55%) of the total receipts of Kshs.4,472,918,005 for the year under review. This is contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Executive Committee Member with the approval of the County Assembly shall set a limit on the County Government's expenditure on wages and benefits for its

public officers which shall not exceed thirty-five (35) percent of the County Government's total revenue.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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 May, 2023.

An Audit Committee forms a key component in the governance process by providing an independent expert assessment of the County Executive's activities, quality of the risk management, financial and non-financial performance to the Management.

In the circumstances, the effectiveness of the internal controls, risk management and overall governance for the County Executive could not be confirmed.

2. Use of a Manual Payroll

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees of Kshs.2,471,960,109 in out of which Kshs.14,320,638 was 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.

In the circumstances, the effectiveness of internal controls on payroll 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 overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions

of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


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

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

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

07 February, 2024

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30,2023

9. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30th JUNE 2023

	Note	2022/2023	2021/2022
		Ksh	Ksh
RECEIPTS			
Transfers from County Revenue Fund	1	4,472,918,005	4,152,925,123
TOTAL RECEIPTS		4,472,918,005	4,152,925,123
PAYMENTS			
Compensation of Employees	3	2,471,960,109	2,105,920,482
Use of Goods and Services	4	913,933,748	868,995,535
Other Grants and Transfers	5	287,132,794	327,163,488
Social Security Benefits	6	60,260,805	14,401,917
Acquisition of Assets	7	764,562,446	949,787,298
TOTAL PAYMENTS		4,497,849,902	4,266,268,720
SURPLUS/DEFICIT		(24,931,897)	(113,343,597)

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 **20th July 2023** 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 June 30,2023

10. STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2023

	Note	2022/2023	2021/2022
		Ksh	Ksh
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8	2,323,707	67,149,881
Total Cash and Cash Equivalent		2,323,707	67,149,881
Accounts Receivables	9	5,270,186	5,227,248
TOTAL FINANCIAL ASSETS		7,593,893	72,377,129
FINANCIAL LIABILITIES			
Accounts Payables	10	82,893,840	122,745,178
NET FINANCIAL ASSETS		(75,299,947)	(50,368,050)
REPRESENTED BY			
Fund Balance B/Forward	11	(50,368,050)	63,618,019
Prior Year Adjustment	12	-	(642,472)
Surplus / Deficit for the Year		(24,931,897)	(113,343,597)
NET FINANCIAL POSITION		(75,299,947)	(50,368,050)

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 **20th July 2023** 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 June 30,2023

11. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30th JUNE 2023

		2022/2023	2021/2022
Receipts from Operating Income	Note	Ksh	Ksh
Transfer from County Revenue Fund	1	4,472,918,005	4,152,925,123
Total Receipts from Operating Income		4,472,918,005	4,152,925,123
Payments for Operating Expenses			
Compensation of Employees	3	2,471,960,109	2,105,920,482
Use of Goods and Services	4	913,933,748	868,995,535
Other Grants and Transfers	5	287,132,794	327,163,488
Social Security Benefits – Gratuity	6	60,260,805	14,401,917
Total Payments for Operating Expenses		3,733,287,456	3,316,481,422
Adjusted for:			
Changes in Account Receivables (Decrease / (Increase))	9B	(42,939)	17,147,293
Changes in Account Payables (Increase / (Decrease))	10A	(39,851,338)	(8,961,626)
Net Adjustments		(39,894,277)	8,185,667
Net Cash flows from Operating Activities		699,736,272	844,629,368
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(764,562,446)	(949,787,298)
Net cash Flows from Investing Activities		(764,562,446)	(949,787,298)
NET INCREASE IN CASH AND CASH EQUIVALENT		(64,826,174)	(105,157,930)
Prior Year Adjustment	12	-	(642,472)
Cash and Cash Equivalent at Beginning of the Year		67,149,881	172,307,811
Cash and Cash Equivalent at End of the Year		2,323,707	67,149,881

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 **20th July 2023** and signed by:



Wycliffe Kinyua Kabinga
 Chief Officer, Finance and Economic Planning
 Services



CPA. CS Nduati E.K
 Director Accounting

ICPAK Reg. No.6720

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30, 2023

12. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30th JUNE 2023

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilisation
RECEIPTS						
Transfers from County Revenue Fund	4,974,983,323	129,486,428	5,104,469,751	4,440,649,090	(663,820,661)	87%
Unspent Balances Brought Forward	-	-	-	45,408,255	45,408,255	100%
TOTAL RECEIPTS	4,974,983,323	129,486,428	5,104,469,751	4,486,057,345	(618,412,406)	88%
PAYMENTS						
Compensation of Employees	2,210,371,633	369,415,740	2,579,787,373	2,471,960,109	(107,827,264)	96%
Use of Goods and Services	801,943,038	217,708,004	1,019,651,042	913,933,748	(105,717,294)	90%
Other Grants and Transfers	545,926,300	(206,769,734)	339,156,566	287,132,794	(52,023,772)	85%
Social Security Benefits	72,500,000	(8,025,786)	64,474,214	60,260,805	(4,213,409)	93%
Other Payments	15,000,000	(10,000,000)	5,000,000	-	(5,000,000)	0%
Acquisition of Assets	1,329,242,352	(252,841,796)	1,076,400,556	764,562,446	(311,838,110)	71%
Domestic Loan	-	20,000,000	20,000,000	-	(20,000,000)	0%
TOTAL PAYMENTS	4,974,983,323	129,486,428	5,104,469,751	4,497,849,902	(606,619,849)	88%

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 15- 22 were approved on 20th July 2023 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 June 30,2023

13. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT FOR THE YEAR ENDED 30th JUNE 2023

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilisation
RECEIPTS						
Transfers from County Revenue Fund	3,187,581,364	630,122,289	3,817,703,653	3,555,681,099	(262,022,554)	93%
Unspent Balances Brought Forward	-	-	-	38,541,623	38,541,623	100%
TOTAL RECEIPTS	3,187,581,364	630,122,289	3,817,703,653	3,594,222,722	(223,480,931)	94%
PAYMENTS						
Compensation of Employees	2,210,371,633	369,415,740	2,579,787,373	2,471,960,109	(107,827,264)	96%
Use of Goods and Services	780,443,038	209,208,004	989,651,042	906,617,048	(83,033,994)	92%
Other Grants and Transfers	42,065,740	18,947,715	61,013,455	56,248,520	(4,764,935)	92%
Social Security Benefits	72,500,000	(8,025,786)	64,474,214	60,260,805	(4,213,409)	93%
Other Payments	15,000,000	(10,000,000)	5,000,000	-	(5,000,000)	0%
Acquisition of Assets	67,200,953	30,576,616	97,777,569	81,789,745	(15,987,824)	84%
Domestic Loan	-	20,000,000	20,000,000	-	(20,000,000)	0%
TOTAL PAYMENTS	3,187,581,364	630,122,289	3,817,703,653	3,576,876,227	(240,827,426)	94%

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 15-22 were approved on 20th July 2023 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 June 30, 2023

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: DEVELOPMENT FOR THE YEAR ENDED 30th JUNE 2023

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilisation
RECEIPTS						
Transfers from County Revenue Fund	1,787,401,959	(500,635,861)	1,286,766,098	884,967,991	(401,798,107)	69%
Unspent Balances Brought Forward	-	-	-	6,866,632	6,866,632	100%
TOTAL RECEIPTS	1,787,401,959	(500,635,861)	1,286,766,098	891,834,623	(394,931,475)	69%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of Goods and Services	21,500,000	8,500,000	30,000,000	7,316,700	(22,683,300)	24%
Other Grants and Transfers	503,860,560	(225,717,449)	278,143,111	230,884,274	(47,258,837)	83%
Social Security Benefits	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
Acquisition of Assets	1,262,041,399	(283,418,412)	978,622,987	682,772,701	(295,850,286)	70%
Domestic Loan	-	-	-	-	-	0%
TOTAL PAYMENTS	1,787,401,959	(500,635,861)	1,286,766,098	920,973,675	(365,792,423)	72%

Tharaka Nithi County Executive Financial Statements and Explanation Notes on page 15-22 were approved on 20th July 2023 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 June 30,2023

Explanation Notes to Financial Statements:

1. During the year ended 30th June 2023, total amount transferred from County Revenue Fund amount to Ksh. 4,440,649,090 with Ksh. 3,555,681,099 and Ksh. 884,967,991 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. 45,408,255
3. Compensation for employees relate to county staff salaries and allowances amounting to Ksh. 2,471,960,109 translating to 97% level of absorption for the year under review.
4. The Use of Goods and Services amounting to Ksh. 913,933,748, recording an absorption rate of 89% following the late of disbursement of funds affecting funds utilization and austerity measures to curb non-essential expenditure.
5. The Grant and Transfers relate to amount appropriated for transfer to other County entities and projects such as Health donor funded projects, KCSAP, ASDSP, ELRP and FLLoCA with an amount of Ksh. 287,132,794 or 84% of the budget transferred during the year under review.
6. The expenditure on Social Security Benefits of Ksh. 60,260,805 relate to payment of gratuity benefit to employees under contract term of employment.
7. The budget appropriation for Other Payments relate to amount transferrable to Emergency Fund. During the year the amount had not been transferred.
8. The expenditure on Acquisition of Assets reported 71% level of absorption at Ksh. 746,562,446

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

15. BUDGET EXECUTION BY PROGRAMMES AND SUB PROGRAMMES FOR THE YEAR ENDED 30th JUNE 2023

Head	Program	Description	Approved Budget	Actual Payments	Variance
3611000100		Office of the Governor/Deputy governor	154,817,920.00	73,435,235.20	81,382,684.80
	701003000		17,544,880.00	13,347,880.00	4,197,000.00
	706003000		137,273,040.00	60,087,355.20	77,185,684.80
3611000300		Public Advisory Services	55,202,893.00	48,269,676.00	6,933,217.00
	701003000		35,985,070.00	33,519,428.00	2,465,642.00
	702003000		19,217,823.00	14,750,248.00	4,467,575.00
3611000600		Deputy Governor	37,569,014.00	15,628,814.00	21,940,200.00
	706003000		37,569,014.00	15,628,814.00	21,940,200.00
3612000100		Roads	597,997,313.00	498,970,088.80	99,027,224.20
	201003000		91,697,285.00	82,953,899.90	8,743,385.10
	710003000		32,618,284.00	21,597,263.85	11,021,020.15
	109003000		6,963,556.00	6,566,946.60	396,609.40
	202003000		466,718,188.00	387,851,978.45	78,866,209.55
3612000300		Public Works	27,722,346.00	23,883,031.00	3,839,315.00
	108003000		27,722,346.00	23,883,031.00	3,839,315.00
3612000500		County Public Service	116,500,000.00	80,738,006.50	35,761,993.50
	201003000		91,500,000.00	60,738,006.50	30,761,993.50
	710003000		25,000,000.00	20,000,000.00	5,000,000.00
3613000300		Budget	1,992,260,686.00	1,873,975,408.85	118,285,277.15
	404003000		1,683,047,736.00	1,596,422,727.10	86,625,008.90
	401003000		309,212,950.00	277,552,681.75	31,660,268.25
3614000100		Physical Planning	32,453,000.00	32,667,448.40	-214,448.40
	102003000		32,453,000.00	32,667,448.40	-214,448.40
3614000200		Lands	21,978,700.00	13,843,318.00	8,135,382.00
	102003000		21,978,700.00	13,843,318.00	8,135,382.00
3614000600		Livestock Sale Yards	77,127,093.00	50,547,035.00	26,580,058.00
	303003000		21,250,000.00	9,761,090.00	11,488,910.00
	1001003000		55,877,093.00	40,785,945.00	15,091,148.00
3615000100		Agriculture/Crop Development	345,944,055.00	299,590,575.00	46,353,480.00
	304003000		837,797.00	851,310.00	-13,513.00
	105003000		261,157,359.00	219,082,673.00	42,074,686.00
	101003000		83,948,899.00	79,656,592.00	4,292,307.00
3615000600		Public Nuisance	118,947,241.00	112,505,364.45	6,441,876.55
	101003000		118,947,241.00	112,505,364.45	6,441,876.55
3616000400		Homecraft Centres	118,387,361.00	113,882,313.75	4,505,047.25
	702003000		983,788.00	398,288.00	585,500.00
	706003000		117,403,573.00	113,484,025.75	3,919,547.25
3617000100		Education	95,732,292.00	89,383,504.00	6,348,788.00
	504003000		95,732,292.00	89,383,504.00	6,348,788.00
3617000400		Ambulance services	169,389,670.00	156,795,597.30	12,594,072.70
	501003000		169,389,670.00	156,795,597.30	12,594,072.70

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30,2023

Head	Program	Description	Approved Budget	Actual Payments	Variance
3618000100		Trade	99,338,118.00	88,479,815.30	10,858,302.70
	712003000		6,000,000.00	0	6,000,000.00
	301003000		87,243,118.00	84,434,815.30	2,808,302.70
	305003000		6,095,000.00	4,045,000.00	2,050,000.00
3619000100		Audit Services	3,591,500.00	1,439,800.00	2,151,700.00
	704003000		3,591,500.00	1,439,800.00	2,151,700.00
3619000200		Accounts	3,158,294.00	2,215,334.00	942,960.00
	704003000		3,158,294.00	2,215,334.00	942,960.00
3619000300		Finance and Budgeting	3,324,180.00	2,141,580.00	1,182,600.00
	704003000		3,324,180.00	2,141,580.00	1,182,600.00
3619000400		Revenue and Resource mobilization	12,342,750.00	9,438,550.00	2,904,200.00
	712003000		12,342,750.00	9,438,550.00	2,904,200.00
3619000500		Procurement	1,379,800.00	972,060.00	407,740.00
	704003000		1,379,800.00	972,060.00	407,740.00
3619000600		Planning	6,443,100.00	5,513,450.00	929,650.00
	703003000		6,443,100.00	5,513,450.00	929,650.00
3619000700			260,770,725.00	235,685,399.45	25,085,325.55
	706003000		260,770,725.00	235,685,399.45	25,085,325.55
3621000100		County Assembly	322,204,601.00	261,178,702.45	61,025,898.55
	706003000		206,208,155.00	186,366,541.45	19,841,613.55
	708003000		30,000,000.00	30,000,000.00	0
	704003000		85,996,446.00	44,812,161.00	41,184,285.00
3621000200		Markets	254,689,054.00	192,969,404.00	61,719,650.00
	708003000		254,689,054.00	192,969,404.00	61,719,650.00
3622000100		Headquarters	156,433,919.00	104,101,662.30	52,332,256.70
	1002003000		156,433,919.00	104,101,662.30	52,332,256.70
3623000100		County Public Service Board	26,232,240.00	25,347,595.75	884,644.25
	706003000		23,663,610.00	22,788,165.75	875,444.25
	703003000		132,000.00	132,000.00	0
	711003000		1,278,760.00	1,278,760.00	0
	704003000		1,157,870.00	1,148,670.00	9,200.00
3624000100		Water	55,814,409.00	46,305,824.90	9,508,584.10
	205003000		16,969,345.00	17,466,933.45	-497,588.45
	204003000		20,000,000.00	10,618,244.00	9,381,756.00
	201003000		18,845,064.00	18,220,647.45	624,416.55
		Grand Total	5,104,469,751.00	4,459,904,594.40	644,565,156.60

16. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. 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.

4. 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.

i. Compensation of employees

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

ii. Use of goods and services

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

iii. Interest on borrowing

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

iv. Repayment of borrowing (principal amount)

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

v. Acquisition of fixed assets

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

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

4. In-kind contributions

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

5. 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)

6. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at **30th June 2023**, this amounted to **Ksh. 1,059,545** compared to **Ksh. 21,709,889** in previous year as indicated on note 8 Cash and Bank Balances.

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

7. 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.

8. Third Party Deposits and Retention

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Non-Current Assets

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

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County 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.

11. Contingent Liabilities

A contingent liability is:

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

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

The County 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)

12. 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.

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Government of Tharaka Nithi budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on **14th June 2022** for the period **1st July 2022** to **30th June 2023** as required by law. There were no supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

14. Comparative Figure

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

15. Subsequent Events

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

16. Prior Year Adjustment

During the year, errors that have been corrected are disclosed *in the notes* explaining the nature and amounts.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

17. 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.

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30,2023

17. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFER FROM COUNTY REVENUE FUND

	2022/2023	2021/2022
	Ksh	Ksh
Funds Transfer Q1	765,721,462	915,521,733
Funds Transfer Q2	930,381,744	1,013,523,891
Funds Transfer Q3	819,323,832	748,210,079
Funds Transfer Q4	1,957,490,967	1,475,669,420
Total	4,472,918,005	4,152,925,123

2. UNSPENT BALANCES BROUGHT FORWARD

	2022/2023	2021/2022
	Ksh	Ksh
Tharaka Nithi Fuel Levy Fund Account - CBK	319,773	10,318,393
Tharaka Nithi County- Health Special Purpose - CBK	29,584,051	53,804,585
Tharaka Nithi County KDSP – CBK	5,773,787	25,848,040
Tharaka Nithi County Poly Grant - CBK	6,546,859	45,615,033
Tharaka Nithi County Urban Dev Grant – CBK	-	13,717,617
Tharaka Nithi County Covid - Family Bank	110,147	113,147
Tharaka Nithi County Imprest Acct - Co-op Bank	-	20,461
Tharaka Nithi County Imprest Acct - Family Bank	3,021,382	-
Tharaka Nithi County Primary Health Care- CBK	52,256	-
Total Bank Balances	45,408,255	149,437,276

3. COMPENSATION OF EMPLOYEES

	2022/2023	2021/2022
	Ksh	Ksh
Basic Salaries of Permanent Employees	1,688,265,331	1,116,952,304
Basic Wages of Temporary Employees	62,623,764	52,348,000
Personal Allowances Paid as part of Salary	653,096,800	859,386,139
Pension and Other Social Security Contributions	67,974,214	77,234,039
Total	2,471,960,109	2,105,920,482

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30,2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. USE OF GOODS AND SERVICES

	2022/2023	2021/2022
	Ksh	Ksh
Utilities, Supplies and Services	45,080,668	29,158,110
Communication, Supplies and Services	11,943,588	9,476,308
Domestic Travel and Subsistence	100,213,870	117,363,834
Foreign Travel and Subsistence	2,088,200	226,380
Printing, Advertising and Information Supplies & Services	28,240,795	34,631,357
Rentals of Produced Assets	2,090,477	1,813,548
Training Expenses	1,706,316	12,470,754
Hospitality Supplies and Services	170,424,893	133,280,925
Insurance Costs	18,821,603	33,336,061
Bank Charges	11,243	95,838
Specialised Materials and Supplies	287,363,835	240,202,999
Office and General Supplies and Services	36,077,568	31,868,947
Fuels, Oil and Lubricants	67,824,129	70,146,229
Other Operating Expenses	68,295,401	108,808,296
Routine Maintenance – Vehicles and other Transport Equipment	34,362,857	27,099,091
Routine Maintenance – Other Assets	39,388,305	19,016,858
Total	913,933,748	868,995,535

5. OTHER GRANTS AND TRANSFERS

	2021/2022	2020/2021
	Ksh	Ksh
Scholarships and Other Educational Benefits	20,560,000	10,000,000
Other Capital Transfers and Grants	35,688,520	282,373,994
Other Current Transfers and Grants	230,884,274	34,789,494
TOTAL	287,132,794	327,163,488

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30,2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. SOCIAL SECURITY BENEFITS (GRATUITY)

	2022/2023	2021/2022
	Ksh	Ksh
Staff Gratuity	60,260,805	14,401,917
Total	60,260,805	14,401,917

Explanation Notes

The expenditure relates to payment of gratuity for employees under contract employment.

7. ACQUISITION OF ASSETS

Non-Financial Assets	2022/2023	2021/2022
	Ksh	Ksh
Construction of Buildings	20,297,293	85,987,866
Refurbishment of Buildings	2,811,441	33,355,061
Construction of Roads	270,655,343	290,486,655
Infrastructure and Civil Works	259,814,086	358,917,489
Purchase of Vehicles and Other Transport Equipment	42,381,060	17,993,043
Purchase of Office Furniture and General Equipment	32,252,485	63,878,369
Purchase of Household Equipment	-	50,000
Purchase of ICT Equipment, Software and Other ICT Assets	12,357,616	9,000,000
Purchase of Specialised Plant, Equipment and Machinery	10,485,922	21,588,190
Purchase of Certified Seeds, Breeding Stock and Live Animals	97,255,000	39,201,125
Research, Studies, Project Preparation, Design & Supervision	16,252,200	29,329,500
Total	764,562,446	949,787,298

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30,2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. CASH AND BANK BALANCES

Name of Account & Bank	Account Number	Purpose	2022/2023 Ksh	2021/2022 Ksh
Tharaka Nithi County Recurrent Account - CBK	1000171375	Recurrent Acct	2,492	3,395
Tharaka Nithi County Development Account - CBK	1000171359	Development Act	17,488	25,342
Tharaka Nithi Fuel Levy Fund Account - CBK	100251988	Fuel Levy Fund	319,773	319,773
Tharaka Nithi County- Health Special Purpose - CBK	1000287691	Grants	-	29,584,051
Tharaka Nithi County KDSP – CBK	1000394676	Grants	2,787	5,773,787
Tharaka Nithi County KCSAP SP – CBK	1000365568	Grants	-	-
Tharaka Nithi County ASDSP SP - CBK	1000365579	Grants	-	-
Tharaka Nithi County Poly Grant - CBK	1000368675	Grants	654,570	6,549,859
Tharaka Nithi County Urban Institution - CBK	1000371943	Grants	-	-
Tharaka Nithi County Urban Dev Grant - CBK	1000371951	Grants	-	-
Tharaka Nithi County Covid - CBK	1000454628	Grants	-	-
Tharaka Nithi County Primary Health Care- CBK	1000555537	Grants	8,956	52,256
Tharaka Nithi County Climate Change - CBK	1000542028	Grants	137,810	-
Tharaka Nithi County Emergency Locust Response Project - CBK	1000516868	Grants	-	-
Tharaka Nithi County Covid 19 Account - Family Bank	054000008257	Grants	-	110,147
Tharaka Nithi County Deposit Account - CBK	1000251988	Deposits	1,059,545	21,709,889
Tharaka Nithi County Imprest Acct Family Bank	054000010064	Imprest Account	120,286	3,021,382
Total Bank Balances			2,323,707	67,149,881

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30,2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. ACCOUNT RECEIVABLES (Annex III)

Description	2022/2023	2021/2022
	Ksh	Ksh
Government Imprests	5,198,100	4,365,330
Recoverable Payments from Suppliers	72,086	861,918
Total Account Receivables	5,270,186	5,227,248

9 (A) ACCOUNT RECEIVABLES BY DEPARTMENT

Description	2022/2023	2021/2022
	Ksh	Ksh
Office of the Governor	2,256,000	2,422,330
Transport, Roads and Public Works	300,000	538,000
Lands and Urban Development	525,000	300,000
Finance and Economic Planning	860,000	1,966,918
Medical Services	305,100	-
Agriculture	952,000	-
Total Account Receivables	5,198,100	5,227,248

9 (B) CHANGES IN ACCOUNT RECEIVABLES

Description	2022/2023	2021/2022
	Ksh	Ksh
Opening Account Receivables as at Beginning of the Year (A)	5,227,248	22,374,541
Opening Account Receivables as at End of the Year (B)	5,270,186	5,227,248
Net changes in account receivables C= A – B	(42,939)	17,147,293

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30,2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACCOUNT PAYABLES (Annex IV)

	2022/2023	2021/2022
	Ksh	Ksh
Retentions from Contractors	77,794,222	98,444,566
KRA Withholding VAT and Income Taxes	5,099,618	24,300,612
Total Account Payables	82,893,840	122,745,178

10 (A) CHANGES IN ACCOUNT PAYABLES

Description	2022/2023	2021/2022
	Ksh	Ksh
Deposit and Retentions as at Beginning of the Year (A)	122,745,178	131,064,333
Deposit and Retentions At the end of the Year (B)	82,893,840	122,745,178
Net Changes in Account Payables C = B – A	(39,851,338)	(8,961,626)

11. FUNDS BALANCES BROUGHT FORWARD

	2022/2023	2021/2022
	Ksh	Ksh
Cash and Cash Equivalents	67,149,881	172,307,811
Accounts Receivables	5,227,248	22,374,541
Accounts Payables	(122,745,178)	(131,064,333)
Total	(50,368,050)	63,618,019

12. PRIOR YEAR ADJUSTMENT

Description	Balance as Per Audited Financial Statements FY 2020/2021	Adjustment During the Year relating to Prior Year	Adjusted Balance Brought Forward FY 2020/2021
	Ksh	Ksh	Ksh
Account Payable	122,745,178	642,472	123,387,650
Total	122,745,178	642,472	123,387,650

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30,2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. OTHER IMPORTANT DISCLOSURES

I. PENDING BILLS ACCOUNTS PAYABLES (Annex V)

	Balance as at 01 st July 2022	Additions during the Year	Payments During the Year	Balance as at 30 th June 2023
	Ksh	Ksh	Ksh	Ksh
Construction of Buildings	23,099,695	22,386,480	9,434,048	36,052,127
Construction of Civil Works	138,328,214	39,801,553	73,003,911	105,125,856
Supply of Goods	344,338,633	168,775,050	202,247,990	310,865,693
Supply of Services	101,281,075	31,638,706	34,301,691	98,618,090
Payroll Statutory Deductions	265,112,934	-	5,000,000	260,112,934
Total	872,160,551	262,601,789	323,987,640	810,774,700

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

	2022/2023	2021/2022
	Ksh	Ksh
Key Management Compensation		
Governor	11,088,000	11,088,000
Deputy Governor	7,655,303	7,455,000
CEC Members	36,836,608	28,940,625
Chief Officers	41,636,358	35,783,780
Total to Key Management Compensation	97,216,269	83,267,405
Transfers to related parties		
Transfers to other County Government Entities (Other Grants)	287,132,794	327,163,488
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g. schools and welfare	-	-
Expenses paid on behalf of Kathwana Municipality	5,569,653	7,837,185
Total Transfers to related parties	292,702,447	335,000,673
Transfers from related parties		
Transfers from CRF	4,472,918,005	4,152,925,123
Total Transfers from related parties	4,472,918,005	4,152,925,123

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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

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. Emily Kanana Murungi
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 was 110,638,298 and Ksh. 153,297,875 for the previous Financial year 2021/2022.

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 2021/2022

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. Use of Manual Payroll	<p>The statement of receipts and payments reflects Kshs.2,105,920,482 in respect to compensation of employees which includes Kshs.14,476,351 paid through manual payrolls. it was not clear why the management maintained a manual payroll system. The use of manual payroll system requires manual calculation of gross pay. Deductions and net pay by 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 circumstance, the accuracy and completeness of employees' expenditure amount of Ksh. 14,476,351 could not be confirmed.</p>	<p>With the introduction of the Unified Payroll Number (UPN) system to counties, ministries, department and agencies, the State department for Public Service stopped issuing Personal Numbers in the old format effective January, 2020. From January, 2021 we were able to start processing the UPN request.</p> <p>There has been a challenge of UPN reactivation cases at various ministries especially the Ministry of Health where the employees were first employed. The reactivation cases take too long to be acted upon.</p> <p>We have initiated all measures to have all employees acquire or have their payroll numbers reactivated. However, due to</p>	Not Resolved	30 th Sep 2023

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30, 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)
2. Over payment of Salaries	The statement of receipts and payments reflects a balance of Kshs.2,105,920,482 in respect to compensation of employees which include Ksh. 1,507,720 and Ksh. 1,067,750 both totalling to Ksh. 2,575,470 in respect to overpayment of basic salary and house allowances respectively to ninety-two (92) employees of the County Executive in various cadres who were earning their monthly basic salary and house allowances at higher rates than the stated recommendation from the Salaries and Remuneration Commission. In the circumstances, the accuracy and validity of salaries and allowances amount of Ksh. 2,575,470 could not be confirmed.	The delay in the examinations, approvals and attachment of last pay certificates we have a remained with 8 employees in the manual payroll as at June 2022. The county government payroll has four (4) pay groups which are: AY – Political Class, AA- devolved functions, AC- defunct local authorities and BA-employees employed the CPSB. In reference to audit finding, 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	Resolved	30 th June 2023

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30, 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)
		<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 5 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>		
3.0 Unsupported Expenditure Training	<p>An officer was paid Kshs.69,200 to attend a training at Kenya School of Government. However, the Management did not provide evidence of travel, training program, attendance register and certificate of training and any other document confirming attendance of the said training.</p>	<p>The management confirms paying allowances for officer attending training at KSG - Nairobi as per attached payment voucher. The travel receipts and certificates will be provided for audit review</p>	Not Resolved	30 th Sep 2023
	<p>Two officers were paid Kshs.104,900 and Kshs.178,400 respectively totalling to Kshs.283,300 to attend a six months training course at Meat Training Institute</p>	<p>The management confirms payment of allowances to officers attending training at</p>	Resolved	30 th June 2023

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 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)
	<p>in Athi River. Accommodation was provided for the six months' duration. However, the officers were paid per diem allowances for 21 days using rates applicable for County headquarters instead of other towns rates. Further, it was not clear why the officers were paid per diem allowances yet accommodation was already provided. In addition, the officers were paid Kshs.2,000 each in respect to transport allowance. However, there was no supporting documents attached to the payment voucher to confirm that the officers travelled.</p>	<p>Meat Training Institute in Athi River. We have since established the officers were accommodated in the institution and therefore did not qualify for accommodation allowance. The county has instituted recovery of the money from the staff salaries</p>		
<p>4.0 Unsupported General Office Expenditure</p>	<p>The amount of Ksh. 868,995,535 further includes payments totalling to Ksh. 31,868,947 in respect of Office General and General Supplies which further includes payments totalling to Kshs.3,801,039 which were not supported with payment vouchers, LOPs contract agreement, delivery notes, requisition and procurement records.</p>	<p>The Management takes note of all payment voucher, procurement and support documents that may have inadvertently been omitted during audit and we hereby provide the same for audit review.</p>	<p>Resolved</p>	<p>30th June 2023</p>
	<p>In the circumstances, the accuracy and validity of expenditure amount of Ksh. 31,868,947 could not be confirmed.</p>			

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 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)
Unsupported Expenditure Printing and Advertisement Services	The amount of Kshs.868,995,535 further includes Ksh. 34,631,357 in respect printing, advertisement and information supplies which further includes Ksh. 1,999,589 paid to a firm to produce three (3) documentaries featuring development projects in the County. However, the Management did not provide contract agreement and latter of acceptance in respect to the contract for review. In the circumstances, the accuracy and value for money for the expenditure amount of Ksh. 1,999,589 could not be confirmed	The Management confirms having procured printing and advertising services from suppliers as indicated above. The necessary support documents for a payment to Switch TV will be availed provided for audit review.	Resolved	30 th June 2023
Unsupported Expenditure Specilaised Materials	The amount of Ksh.868,995,535 further include Ksh. 240,202,999 for specialised materials and supplies which further includes payment totalling to Ksh. 3,265,413 which were not supported with requisition, tender advertisement, tender opening and evaluation minutes, invoices, delivery notes and payment vouchers. In the circumstances, the accuracy, completeness and validity the expenditure amount of Ksh. 240,202,999 could not be confirmed	The Management takes note of all payment voucher, procurement and support documents that may have inadvertently been omitted during audit and we hereby provide the same for audit review.	Resolved	30 th June 2023
Unsupported Expenditure	The statement of receipts and payments and as disclosed in Note 8 to the financial	The Management takes note of all payment voucher, procurement and support	Resolved	30 th June 2023

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 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)
<p>Acquisition of Assets</p>	<p>statements reflects acquisition of assets balance of Kshs.949,787,298 which includes Kshs.85,987,866 in respect to construction of buildings which further includes Kshs.1,558,020 whose supporting documents including payment vouchers, contract agreements, bills of quantities, invoices, certificates of work done and inspection committee reports were not provided for audit review.</p> <p>In the circumstances, the accuracy and value for money for the expenditure amount of Ksh. 1,558,020 could not be confirmed</p>	<p>documents that may have inadvertently been omitted during audit and we hereby provide the same for audit review</p>	<p>Resolved</p>	<p>30th June 2023</p>
<p>Unsupported Expenditure Research, Prefeasibility and Study</p>	<p>The amount of Ksh.949,787,298 further includes Ksh. 29,329,500 in respect of Research Studies, Project Preparation, Design and Supervision which further includes Ksh. 1,900,000 and Ksh. 2,000,000 both totalling to Ksh. 3,900,000 paid to two firms to conduct feasibility studies and appraisals. However, the Management did not provide signed reports in respect to the said research studies and appraisals, details of adoption of the report and implementation status to justify the payments. This is contrary to Regulations</p>	<p>The Management takes note of audit findings and the two payment vouchers, procurement and support documents that may have inadvertently been omitted during audit and we hereby provide the same for audit review</p>	<p>Resolved</p>	<p>30th June 2023</p>

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 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)
	<p>104(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that all payments of public monies shall be supported by appropriate authority and documentation.</p> <p>In the circumstances, the accuracy and value for money for the expenditure amount of Ksh. 3,900,000 could not be confirmed, the County is in breach of the law</p>			
<p>Unsupported Expenditure – Procurement of Seeds</p>	<p>The amount of Kshs.949,787,298 further includes Ksh. 39,201,125 in respect to purchase of Certified Seeds, breeding stocks and live animals which further include Ksh. 21,701,125 paid to two firms for supply of seeds. However, the following anomalies were noted:</p> <p>I. The seeds were allegedly distributed among the farmers. However, the Management did not have a clear criterion on how they were distributed, the determination of the number of kilograms each was to receive, the areas to be distributed and the amount each farmer was to pay per kilogram cannot be ascertained.</p>	<p>The Management takes note of the audit finding and will avail the necessary documents for audit review.</p>	<p>Not Resolved</p>	<p>30th Sep 2023</p>

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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)
	<p>II. From the available delivery note, the County received 1000kgs of Boma Rhodes seeds which were to be distributed among farmers. However, out of the seeds received, only 310.5kg was distributed. The balance of 689.5kgs cannot be accounted for.</p> <p>III. The farmers were making payments through Pay Bill Number 223231. However, the respective M-Pesa statement was not provided for audit review to show the amount received and to which bank account it was linked.</p> <p>IV. The available counter receipt vouchers show distribution of seeds but did not reflect the names and contacts of recipients of the seeds issued out.</p> <p>V. The County Executive purchased green grams, beans, maize at a cost of Kshs.19,700,000 from Kenya Agricultural Research Livestock Organization (KARLO). However, there was no inspection and acceptance</p>			

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30, 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)
	<p>report to confirm the quantity and quality of seeds received as required under Section 48 of the Public Procurement and Asset Disposal Act, 2015 which states that immediately after delivery of goods, an inspection and acceptance committee shall inspect and where necessary, test the goods received.</p> <p>In the circumstances, the accuracy and value for money for the expenditure amount of Ksh. 39,201,125 could not be confirmed.</p>			
<p>5.0 Account Receivables 5.1 Unrecovered Payment from Suppliers</p>	<p>The Statement of Assets and Liabilities and as disclosed in Note 10 to the Financial Statement reflects a balance of Ksh. 5,227,248 in respect of account receivable which includes Ksh. 861,918 in respect of recoverable payment receivable from suppliers comprising of overpayment of Ksh. 789,831 and Ksh. 72,086 erroneously paid to two firms in the previous year and were to be recovered. However, the amount has not been recovered and the management did not demonstrate steps being take to recover the money.</p>	<p>The Management confirms having an outstanding amount recoverable from suppliers amounting to Ksh. 861,918, the amount has since been recovered from subsequent debits owed to the supplier</p>	<p>Partly resolved</p>	<p>30th June 2023</p>

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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)
5.2 Long Outstanding Imprests	<p>In the circumstances, the recoverability of the receivables balance of Ksh. 861,918 could not be confirmed.</p> <p>The balance of Kshs.5,227,248 includes Ksh. 4,365,330 in respect of outstanding imprest issued between 11 November 2017 and 25 June 2022 that had not been surrendered or accounted for contrary to Section 93 (5) of the Public Finance Management (County Governments) Regulations 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station. Further, it was noted that some officers held multiple imprest before surrender of earlier ones contrary to Section 93 (4)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that before issuing temporary imprest, accounting officer shall ensure that the applicant has no outstanding imprest.</p> <p>In the circumstances, the validity and completeness of the outstanding imprest balance of Ksh. 5,227,248 could not be confirmed.</p>	<p>The County confirms reporting outstanding imprest amounting to Ksh. 4,356,330 as at 30th June 2022. The huge amount was as result of delayed disbursement of exchequer releases with amount received on 30th June 2022 and hence several imprest were paid within the first week of July 2022.</p> <p>The imprest outstanding since November 2017 relate to officers who left office after their contract ended in the last regime. The County has not cleared the officers and the amount will be recovered from their payable gratuity</p>	Resolved	30 th June 2023

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023**

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)
6.0 Unaccounted Retention Money	<p>The statement of assets and liabilities and as disclosed in Note 11 to the financial statements reflects Kshs.122,745,179 in respect to Account Payables which includes Kshs.98,444,567 in respect to contractors' retention money. This represented amount deducted from contractors' payments as security for performance of remaining part of contract. However, as at 30 June 2022, the deposits bank account had a balance of Kshs.7,191,117.20 resulting to a deficit of Kshs.91,249,450. The Management did not explain how the County Executive intends to pay contractors' retention money when it falls due, without adequate funds in the deposits account.</p> <p>In the circumstances, the accuracy and completeness of the account payable balance of Ksh. 98,444,567 could not be confirmed.</p>	<p>The management confirms having a deficit on amount held in Deposit Account vis a vis Account Payables with Cash Book balance of Ksh. 21,709,882 against retention withheld of Ksh. 98,444,567 resulting to deficit of Ksh. 76,734,678</p> <p>The deficit was as result of amount withheld from contractors but had not yet been transferred to Deposit Account due to delayed exchequer releases for June 2022. The County will be transferring the funds once the disbursement for the funds is received.</p>	Not Resolved	30 th June 2023
7.0 Lack of Ownership Documents	<p>Annex V to the Financial Statements reflects summary of non – current assets register with historical cost of Ksh. 5,232,354,936 as at 30th June 2022 which includes Ksh. 388,850,117 and Ksh. 4,386,080 both totalling to Ksh. 393,236,197 in respect of purchase of vehicles and other transport equipment and land respectively. However, details of</p>	<p>The County confirms having acquired a parcel of land in the year 2014/15 in Chuka that that is currently used as land fill at cost of Ksh. 4,386,080. The ownership document yet to be obtained.</p>	Not resolved	30 th June 2023

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 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)
	<p>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 documents in respect to one hundred thirty six (136) motor vehicles and fifty (50) motor cycles, resulting to forty Seven (47) and fifty four (54) motor vehicles and motor cycles respectively whose ownership documents were not provide for audit review.</p> <p>In addition, out of the 183 motor vehicles, seventy (70) vehicles representing 38% were grounded. Further, twenty-seven (27) out of 104 motor cycles, representing 27% were grounded. The Management did not explain steps taken to restore the conditions of the grounded motor vehicles and / or dispose them off to provide economic benefit to the County.</p> <p>In the circumstances, the accuracy, valuation and ownership of the land and motor vehicles balance of Ksh. 393,236,197 could not be confirmed</p>	<p>with regard to 47 motor vehicles and 54 motor cycle log books, these relate to those that were inherited from devolved ministries and which the log books are still held with National Government ministries and those from defunct local authorities and which the county has applied for duplicate log books. The process of tape lifting ongoing.</p> <p>The County has embarked in the process of disposing off grounded vehicles through public auction as well as donation to county polytechnics for training purposes.</p>		

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 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)
OTHER MATTERS				
1. Budget and Budgetary Control	<p>The statement of comparison of budget and actual amounts: recurrent and development combined reflects receipts budget and actual on comparable basis of Ksh. Ksh.5,461,847,701 and KShs.4,302,362,399 respectively resulting to an under-funding of Ksh. 1,159,485,302 or 21% of the budget. Similarly, the County Executive expended Ksh. 4,266,268,720 against an approved budget of Ksh. 5,461,847,701 resulting to an under expenditure of Ksh. 1,195,578,981 or 22% of the budget.</p> <p>The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>During the year under review, the overall reported funds absorption at 78%. The shortfall can be attributed to delayed exchequer releases, donor grants not disbursed and deficit from own sources of revenue. The County has put in place measures to enhance revenue collection from own sources.</p> <p>The Management will also review the budget estimates to rationalize the realizable revenue and expenditure.</p>	Resolved	30 th June 2023
2. Unresolved Prior Year Audit Matters	<p>There were issues raised in the audit report for the FY 2020/2021. However, no report or recommendation from the County Executive Management and Oversight bodies were submitted for verification and clearance. Further, the issues remain unresolved contrary to Section 149 (2) (I) of the Public Finance</p>	<p>The Management wish to clarify that, as at the time of Audit, the final audit report FY 2020/21 had not been received. The responses there on shall be availed without delays.</p>	Not resolved	30 th Sep 2023

County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
1. Failure to Prepare and Publish Contract awards	During the year, the Management did not prepare and publish all contracts awarded through the Public Procurement Information Portal (PPIP) contrary to the directive contained in the Executive Order No. 2 of 2018 and subsequent communication by the Head of Public Service vide circular Ref. No. OP/CAB 39/1A of 28 th June 2018 that required all Public Entities to implement the Executive order by the publication of contract awarded in the format and manner stated therein.	The Management takes note of the audit finding and necessary measures has been taken to ensure compliance with the directive.	Resolved	30 th June 2023
	Further, a report to Public Procurement Regulatory Authority on preference and reservation indicating compliances with Section 157(10)(12)(13) of the Public Procurement and Disposal Act, 2015 indicating the number of youths, women and persons with disabilities whose goods and services had been procured by the Executive was not provided for audit.			

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 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)
<p>1.0 Non-Compliance to Public Finance Management Fiscal Responsibility Principles</p> <p>1.1 Budget Allocation to the County Assembly</p>	<p>In addition, the County Executive did not provide reports on quarterly and annual inventory and stocks take required by Section 162(2) of the Public Procurement and Disposal Act, 2015 which states that the head of procurement function shall conduct quarterly and annual inventory and stock taking in order to ensure compliance with all respective governing laws and submit the report to accounting officer.</p> <p>In the circumstances, the County Executive was in breach of the law</p> <p>During the year, the County Assembly of Tharaka Nithi had and approved budget of Ksh. 449,419,000 which was equivalent to 8% of the total budgeted revenue of the County Government of Ksh. 5,911,260,701. This was contrary to Regulation 25 (1) (f) of the Public Finance Management (County Government) Regulation, 2015 which states that the approved expenditure of County Assembly shall not exceed seven percent of the total revenue of the County government or twice the personal emoluments of that County Assembly, whichever is lower.</p>	<p>The allocation under the recurrent expenditure amount to Ksh. 424,413,000 which translate to seven percent (7%) of the total county revenue totaling to Ksh. 5,911,260,701.</p> <p>The Development allocation for Ksh.25,000,000 was towards payment of pending bills for refurbishment of the County Assembly offices in Chuka, laying of cabro blocking of the parking lot and erecting of masonry perimeter fence. This amount</p>	Resolved	30 th June 2023

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 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)
<p>2.2 Budget for compensation of Employees</p>	<p>In the circumstances, the County Executive was in breach of the law. The approved budget for the year ended 30th June 2022 reflects Ksh. 5,911,260,701 and Ksh. 2,235,622,424 in respect to total revenue and compensation of employees respectively. The Ksh. 2,235,622,424 budget for compensation of employees translates to 37.8% of the total revenue contrary to Section 25 (1) (a) and (b) of the Public Finance Management (County Government) Regulations, 2015 which stipulates that the County government's expenditure on wages and benefits for its public officers, shall not exceed thirty five (35) percent of the County Government's total revenue.</p>	<p>is excluded when determining the threshold of 7% ceiling. The Management confirms having an approved budget for personnel expenditure for the Financial Year 2021/22 of Ksh. 2,2235,622,424 being 37.8% of estimated revenue. The high personnel ratio may be explained from low revenue against huge number of employees absorbed by the County from defunct local authorities and devolved central government ministries.</p>	<p>Not Resolved</p>	<p>30th Sep 2023</p>
<p>2.3 Payroll Deductions Exceeding Two Thirds (2/3) of Employee's Basic Pay</p>	<p>Review of the Payrolls revealed that four hundred eighty four (484) employees' salary deductions exceeded two thirds of the basic salary. This is contrary to Section 19 (3) of the Employment Act, 17 of 2007 which requires that deductions made by the employer from wages of the</p>	<p>The County has gradually reduced the ratio on personnel budget through enhanced revenue collections and staff rationalization.</p>	<p>Resolved</p>	<p>30th June 2023</p>
<p>The introduction and implementation of the Public Service Superannuation Scheme for the civil servants in January 2020 for the devolved employees aged 45 years and below led to</p>				

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30, 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)
	<p>employee at any one time shall not exceed two thirds of such wages</p> <p>In the circumstances, the County Executive was in breach of the law</p>	<p>exceeding of two – thirds deductions of the basic pay for some officers. The deductions were done automatically by the IPPD system and in phases of 2% in the first year (ranging from 01/01/2021 to 31/12/2021) and now at 5% in its second year (ranging from 01/01/2022 to 31/12/2022) of the employee contribution. Later all County employee engaged on permanent officers were enrolled with the County Pension Fund (CPF) and deductions effected so as not to disadvantage them.</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. We are also keen during the approvals of further deductions and also advised</p>		

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
2.4 Delay in Remittance of Withholding Tax to KRA	<p>The statement of assets and liabilities and as disclosed in Note 11 to the financial statements reflects Kshs.122,745,179 in respect to accounts payables which includes Kshs.19,134,655 in respect to KRA withholding taxes. However, available records revealed that withholding tax for the year was Kshs.24,300,612 in respect to withholding tax comprising of Ksh.4,808,246 from previous year and Ksh.19,492,366 from current year. However, It was not clear why the Management withheld tax but failed to remit to the Kenya Revenue Authority contrary to Section 42(A) 4 subsection 4(B) of the Tax Procedures Act, 2015 which states that the tax withheld shall be remitted to Commissioner on or before the twentieth</p>	<p>the institutions like banks, sacco, micro-finances and insurance companies to consider the two thirds policy due to the implementation of the pension schemes to permanent employees</p> <p>The Management confirms having delayed in remittance of Withholding Tax amounting to Ksh. 24,300,612 as at 30th June 2022.</p> <p>The delay was occasioned by delay by National Treasury in release of June 2022 Equitable Share of Revenue amounting to Ksh. 337,135,889 which was later released on 27th July 2022.</p> <p>The County honoured agency notice placed on 05th Aug 2022 for an amount of Ksh. 20,474,624 toward clearing the debt.</p>	Resolved	30 th June 2023

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 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)
	<p>day of the month following the month in which the deduction was made.</p> <p>In the circumstances, the County Executive was in breach of the law.</p>			
3.0 Procurement Related Issues	<p>The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects Kshs.868,995,535 in respect to use of goods and services which includes Kshs.19,016,858 in respect to routine maintenance - other assets. However, review of the available documents revealed the following anomalies:</p> <p>The County Executive made three payments totalling to Kshs.683,248 to Oriental Wise Auto Garage Limited for repairs and maintenance services of Shantui Dozer SD22 through payment vouchers numbers 34484, 34488 and 34485 in respect to invoice numbers 201, 208 and 211. The three invoices were dated on 01 November, 2021. However, there were no requisitions for service and necessary approvals from the user department, no record of maintenance, repairs and replacement in respect to the equipment</p>	<p>The Management takes note of all payment voucher, procurement and support documents that may have inadvertently been omitted during audit and we hereby provide the same for audit review.</p>	Not Resolved	30 th Sep 2023

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 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)
Networking Cabling and Installation at Chuka Hospital	<p>Oriental Auto Garage Limited was paid a total of Kshs.1,170,000 through voucher number 34495, 34537 and invoice numbers 232, 216 on 01 November 2021 for the service of 13CG057A. However, from the available records, a purchase order was dated 27 October, 2021 whereas the service was done on 5 July, 2021 and 10 June, 2021. No requisition was raised and approved by the user department, and the invoices were not duly completed to indicate details of the vehicle / equipment serviced.</p> <p>The County Executive had fourteen (14) registered service providers in respect to plant, equipment and machinery. However only one firm was awarded tendered to service machinery and equipment</p> <p>The Management did not provide a framework agreement between the County Executive and the auto garage to show the nature and terms of engagement</p>	<p>The Management takes note of the audit finding and the project bills of quantity (BOs) that may have inadvertently been omitted during audit and we hereby provide the same for audit review. Annex V</p>	Resolved	30 th June 2023

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023**

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)
	<p>Kshs.2,199,880 paid to a supplier to undertake structured cabling network at the new outpatient department at Chuka Hospital. However, the management did not provide Approved bill of quantities from the relevant government department to show the nature and scope of work to be done by the contractor.</p>			
Expenditure on Legal Services	<p>The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects Kshs.868,995,535 in respect to use of goods and services which includes Kshs.108,808,296 in respect to other operating expenses which further includes Kshs.21,999,566 paid to three (3) law firms for provision of legal services. However, the County engaged the law firms without approval from the Attorney General contrary to Circular Ref No. AG/CONF/6/E/247 VOLII.</p>	<p>The County confirms procuring legal fees at cost of Ksh. 12,506,366 during the year under review. The firms were duly recorded in County list of suppliers and services were sourced based on individual case by case. The updated register of suppliers and contract agreement to be availed for audit review.</p> <p>With regard to Kamau Kuria ad Company advocates, the payment was based on engagement made in financial year 2017/18. The legal fee was paid in arrears.</p> <p>With regard to failure to obtain approval from Attorney General, the law does not require the Counties to seek</p>	Resolved	30 th June 2023

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

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)
Unaccounted for Stores Purchases	The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects Kshs.868,995,535 in respect to use of goods and services which includes Kshs:34,631,357 relating to printing, advertising, supplies and services which further includes Kshs:6,559,000 paid to the following suppliers for the supply and delivery of calendars, reflector jackets, dust coats and branded uniforms;	The Management takes not approval from office of AG, but may consult on legal matters on need basis. The County has established office of County Attorney that handles all legal matters. In accordance to Section 43 of the County Government Act, 2012	Resolved	30 th June 2023
Irregularities in Constitution of Tendering Committee	During the year under review, County Executive awarded tender for construction of a dormitory at Ibiriga Youth Polytechnic. However, the tender opening committee and tender evaluation committee consist of the same members contrary to Section 78 (1) (b) of the Public Procurement and Assets Disposal Act, 2015	During the year under review, County Executive awarded tender for construction of a dormitory at Ibiriga Youth Polytechnic. However, the tender opening committee and tender evaluation committee consist of the same members contrary to Section 78 (1) (b) of the Public Procurement and Assets Disposal Act, 2015	Resolved	30 th June 2023

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023**

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)
<p>Stalled Project Stalled Pipes and Fittings for Rukindu Water Project</p>	<p>The County Executive contracted the company to supply pipes and fittings in respect to the project at a contract sum of Kshs.1,465,250. The company delivered the pipes and fittings to the County premises on 24 June, 2021 as per the available inspection and acceptance report and stores records. However, physical verification conducted on 19 July, 2022 revealed that the pipes and fittings were still lying in the store and were not delivered to the project as intended</p>	<p>The Management confirms procuring pipes for Rikindu Community Water project and which the pipes were properly delivered to the project site. The acknowledgement letter from the project committee provided for audit review.</p>	<p>Not Resolved</p>	<p>30th June 2023</p>
<p>Upgrading of Mitheru – Kaanwa Road to Bitumen Standards</p>	<p>The County paid to a contractor for upgrading Mitheru- Kaanwa road to Bitumen standards. The tender for construction of the road was initially awarded to firm in the financial 2017/2018 vide Tender No. TNC/RDS/02/2017/2018 to cover 7.5 kms at a contract sum of Kshs.247,899,400</p> <p>A site visit in July 2022 revealed that a section of the tarmacked road measuring approximately a hundred (100) metres stretch had deep and wide potholes including lack of drainage system, a clear indication of poor workmanship by the contractor</p>	<p>The Management takes note of the Audit findings on the delayed completion of the project. The delay in completion of the upgrading of Mitheru - Kaanwa road to Bitumen standards is as result of financial constraints and the County has made further budgetary allocation in the financial year 2022/23 to enable the contractor resume the work.</p> <p>The completion of the project was been done on phases and more distance will be covered in the subsequent fiscal years.</p>	<p>Resolve</p>	<p>30th June 2023</p>

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30, 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)
Stalled Construction of Deputy Governor's Residence	County Executive awarded for construction of the Deputy Governor's residence at a contract sum of Ksh. 30,279,440. As of April 2020, the County Executive had paid a total of Ksh. 23,930,894 towards the contract presenting 79% of the project price. Physical verification carried out in July 2022 revealed that the project was done up to 79% including roofing and plastering. However, external finishes including the main gate, windows panes, ground levelling and internal finishes including wardrobes, kitchen fittings and painting had not been done	<p>The contractor has been instructed to make good portions of the road that might have developed some potholes. Further, the retention amount held to cater for necessary repairs after handing over the site.</p> <p>The original contractor Ms. Probase Kenya Limited requested for transfer of project to another contractor Melly and Lelly General Contractors Limited</p> <p>The Management confirms the construction of Deputy Governor official resident is ongoing and the delay in completion was occasioned by insufficient funds. The County has allocated more funds during the FY 2023/24 to complete the project successfully.</p>	Not resolved	30 th Sep 2023

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 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)
Construction of Agriculture Training Centre at Itigururu	<p>Agriculture Training Centre at Itigururu was awarded in the financial year 2017-2018 at tender sum of Ksh. 56,052,040. From the available documents, the entire amount of Ksh. 56,052,037 was paid to the contractor, with the last payment effect in March, 2020. A site visit carried out in July, 2022 revealed that the principal's office and seminar hall were complete but the institution was not operational. It was not clear how the County Executive intended to operationalize the training centre without lecture rooms and without posting relevant staff</p>	<p>The Management wish to hereby state that, the ATC - Itugururu multipurpose hall is complete and operational as evidenced in the report of school principal and hereby availed for audit perusal. The facility is currently used for farmers training within the county.</p> <p>The construction of classrooms, kitchen and farm development is contained in the second phase under ADP 2022/23.</p>	Not Resolved	30 th June 2023
Upgrading of Tunyai – Ntaara Road to Bitumen Standards	<p>The tender to upgrade Tunyai – Nthara road to bitumen standards was awarded in November 2018 at contract sum of Ksh. 689,341,600. The contract period was three (3) years from 25 Nov 2018 and was to cover 20 kilometres. However, a site visit in July 2022 revealed that the project has stalled after only upgrading 4 km of road. Further, the contractor was not on site despite having been paid a total of Ksh. 117,999,162</p>	<p>The Management takes note of the Audit findings on the delayed completion of the project. The delay in completion of the upgrading of Tunyai -Ntaara road to Bitumen standards is as result of financial constraints and the County has made further budgetary allocation in the financial year 2022/23 to enable the contractor resume the work.</p>	Not Resolved	30 th June 2023

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30, 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)
Construction of Kambandi – Cheera Road to Bitumen Standards	The tender to upgrade Kambandi – Cheera – Ruguti road to bitumen standards was awarded to a contractor at sum of Ksh. 356,261,151. The contract period was three (3) years from 01 st July, 2018 to 30 th June, 2021 and was to cover 11.5 kilometres. However, the contractor abandoned the after upgrading only 3 kms at total cost of Ksh. 108,972,469 or 31% of the contract sum leaving the remaining portion of 8.5 km	The completion of the project was done on phases and more distance will be covered in the subsequent fiscal years. The Management takes note of the Audit findings on the delayed completion of the project. The delay in completion of the upgrading of Kambandi - Cheera road to Bitumen standards is as result of financial constraints and the County has made further budgetary allocation in the financial year 2022/23 to enable the contractor resume the work.	Not Resolved	30 th June 2024
Construction of Green Drying Storage at Mukothima	The tender to construct green drying storage at Mukothima was awarded to a contractor at sum of Ksh. 31,956,538 The project was to enable local farmers sell greengrams at enhanced prices that would protect from exploitation by middle men and other agents. However, although the construction works was completed in the year 2020 and certificate issued to that	The completion of the project was been done on phases and more distance will be covered in the subsequent fiscal years. The grain store was constructed to offer aggregation facility for farmer's cereals at competitive market prices. The County partnered with Grain Connect Limited to offer aggregation facilities especially for green grams and	Not Resolved	30 th June 2024

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30, 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)
	<p>effect, the facility remained un-operational. In addition, no details were provide to show whether feasibility studies were carried out to determine the sustainability of the project, how the facility was to be funded and managed and whether there was cost-benefit analysis.</p>	<p>sorghum. This has enabled increase the farm gate prices prevailing as at that time from Ksh. 65 to Ksh. 115 per kg of green gram hence farmers benefiting more. The amount charged of Ksh. 20,000 per month was based on fact the facility is still under construction of gate, abluition block, retaining wall, chain link fence, landscaping, and installation of water tanks planned for under phase two of the project.</p>	Not Resolved	30 th Sep 2023
Construction of Veterinary Laboratory at Marimanti	<p>The tender to construct veterinary laboratory at Marimanti was awarded in the year 2018 at a contract sum of Kshs.17,858,003. However, although the construction was done to completion and entire amount paid in the month of June 2019, the facility was not in use as revealed by site visit in July 2022. Further, the County has neither equipped the laboratory nor posted relevant staff to operationalize it, thus rendering the resources invested therein non-beneficial to the area</p>	<p>The Management confirms constructing a laboratory building at Marimanti during the financial year 2018/19, been the first phase of the project due to huge cost involved. The County has allocated more funds during the financial year 2022/23 for equipping and operationalization of the laboratory.</p>	Not Resolved	30 th Sep 2023

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 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)
Pending Bills	Appendix III to the financial statements reflects pending bills balance of Kshs.872, 160, 551. Included in the balance are pending bills some of which date far back to the year 2014. Management did not provide an explanation why the long outstanding bills were not taken as a first charge and prioritized for payments in the year under audit	The marks of leaking roof seen were those of before corrective was action taken, it is no longer leaking. On reported defective doors, we undertake to carry our repairs and ensure the property is not vandalized	Not Resolved	30 th June 2024
1.0 Lack of Risk Management Strategy	The County Executive did not have a documented risk management strategy. This is contrary to Regulation 158 of the Public Finance Management (County Government) Regulations, 2015 which requires the accounting officer to ensure the County Government entity develop risk management strategies, which include fraud prevention mechanism and develops a system of risk management and internal	The Management takes note on the audit findings and will take measures to develop risk management strategy before the end of the year.	Resolved	30 th June 2023

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023**

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)
Non – tagging of Asset and Non-Maintenance of Updated Register	<p>controls and builds robust business operations.</p> <p>Annex V to the financial statements reflects summary of non-current asset register with historical cost totalling Kshs.5,232,354,936 as at 30 June, 2022. However, the review of fixed asset register and physical verification of the assets revealed that the assets were not tagged for ease of identification and movement</p>	<p>Further, examination of the detailed register provided for audit revealed that the asset register was not updated as it not updated as it contained only the assets were acquired during the financial year 2021/2022 and not cumulative assets acquired and owned by the County since inception.</p>	Not Resolved	30 th June 2024

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



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Lawrence K. Ileri Rweria

County Executive Committee Member – Finance and Economic Planning

Date: 20th July 2023

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30,2023

II. ANALYSIS OF TRANSFERS FROM THE COUNTY REVENUE FUND

Exchequer Releases	Q1	Q2	Q3	Q4	Cumulative Amount Ksh
Recurrent Account	765,721,462	720,576,785	574,649,855	1,494,732,997	3,555,681,099
Development Account		209,804,959	102,967,057	390,364,941	703,136,957
Urban Development Grant				2,339,915	2,339,915
Kenya Climate Smart Agri. Project			98,599,181		98,599,181
Agriculture Sector Support Programme			16,071,032		16,071,032
Emergency Locust Response Project			27,036,707	40,124,114	67,160,821
Primary Health Care (Danida)				4,929,000	4,929,000
Total	765,721,462	930,381,744	819,323,832	25,000,000	25,000,000

County Government of Tharaka Nithi
 County Executive of Tharaka Nithi
 Annual Report and Financial Statements for the Year ended June 30,2023

III.ACCOUNT RECEIVABLES

Outstanding Imprests

	Name	Warrant Number	Payment Date	Amount Ksh.
1	Francis Mwangangi Mukigo	4780810	04-Jul-23	896,000
2	Wilson Murithi Ndeke	4780806	04-Jul-23	880,000
3	Jeniffer Kangai Nthuni	4130810	07-Jul-23	480,000
4	Eston Kithumbu Mugo	4489067	07-Jul-23	952,000
5	Purity Mwendwa Murithi	4130673	07-Jul-23	525,000
6	Albert Kinyua Mbabu	4780885	07-Jul-23	300,000
7	Jonathan Vetu Mutua	4780964	10-Jul-23	305,100
8	Francis Mwangangi Mukigo	4780807	11-Jul-23	860,000
	Total			5,198,100

Other Receivables

	Payee	Voucher	Date Paid	Amount
1	Spreadeagle Limited	29673	23-Feb-21	72,086
				72,086

IV.ACCOUNT PAYABLES

	Details	Balance as at 01st July 2022	Additions During the Year	Payments During the Year	Balance as at 30th June 2023
1	Contractors Retention	98,444,566	29,270,253	49,920,597	77,794,222
2	KRA Withholding Taxes	24,300,612	1,273,630	20,474,624	5,099,618
		122,745,178	30,543,883	70,395,221	82,893,840

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30, 2023

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 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
1	Betga Enterprises Limited	1562695	21/5/2018	210	20-Mar-19	206,257			206,257	Construction of ECDE-Chiakariga Ward	Building
2	Blue Icon Solution Ltd	136	15/3/2021	2080	07-Jan-21	1,039,850		1,039,850	0	Construction of 3no ECDE classes Chiakariga Ward	Building
3	Capiton Construction Limited	909490	05-Dec-15	207	22-Nov-16	1,585,307		1,585,307	0	Proposed completion works for maternity and basement offices at chuka hospital	Building
4	Close Beams Construction Endalline	Contract agreement	05-Jul-13			340,672			340,672	Construction Works at Mwonge Dispensary	Building
5	Construction Co. Ltd	1043477	05-Dec-15	422	01-Apr-20	2,340,346		2,340,346	0	Construction of mukothima stadium flatform	Building
6	Gekman Contractors Limited	PO 227	03-Oct-23	TNCG2C	26/5/2023		2,398,260		2,398,260	Construction of ecde-MWIMBI ward	Building
7	Gikingo Civil Engineering Contractors Ltd	909491	14-Oct-15	25	01-Nov-21	852,369			852,369	Construction works for Karambani Health Centre	Building
8	JODATRACK COMPANY LIMITED			2	28-Oct-22		92,319		92,319	Completion works at Nkangani dispensary	Building
9	Jodoka Limited	PO 249	03-Sep-23		14/6/2023		2,204,930		2,204,930	Construction of ecde-Mugwe ward	Building
10	Jodoka Limited	PO 250	03-Oct-23		14/6/2023		2,248,140		2,248,140	Construction of ecde-Gatunga ward	Building

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
11	Lawmar Construction Co Ltd	396	18/05/2017	212	30-May-17	3,692,052			3,692,052	Construction of pumping unit for Makanyanga water project	Building
12	Marimba contractors ltd	po 244	15/5/2023	456		2,360,830			2,360,830	Construction of ecde- Ganga ward	Building
13	Mpotu Traders Limited	PO 225	23/2/2023		18/6/2023	2,938,480			2,938,480	Construction of workshop at karocho VTC	Building
14	Nyakstel Contractors	contract Agreement		1542	17/05/2017	991,028		991,028	0	Proposed construction of Dispensary Block at Kasarani Dispensary	Building
15	Nyaamuga Gen Suppliers	PO 233	27/3/2023	20		2,392,640			2,392,640	Construction of ecde-IGAMBANG'OMBE ward	Building
16	Oxygen Cags Limited	contract	12-Feb-21	6	11-Mar-22	3,477,517		3,477,517	0	Construction of a dispensary at Kiamurukima	Building
17	Oxygen Cags Limited			7		1,794,270			1,794,270	Completion works at Mukohima Grain store	Building
18	Palista Investment Limited	Contract agreement	18/02/2020	26/02/1900	23-Jul-21	997,884			997,884	Construction of ablation block and laboratory at Uthirini dispensary	Building
19	Prosim investors ltd	po 226	03-Oct-23	119	26/5/2023	2,391,450			2,391,450	Construction of ecde-Marrnanti ward	Building
20	REZWORLD SERVICES			3875	18/6/2023	1,171,051			1,171,051	Construction of workshop at karugwaru VTC	Building
21	Supp Merchants limited	1070151	30/11/2016	28	28-Dec-18	1,401,048			1,401,048	Rehabilitation of Nkarini Dispensary	Building

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi**

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
22	Thumwe Enterprises Ltd	PO 248	18/4/2023		16-Jun-23		2,394,110		2,394,110	Construction of ecde-CHOGORIA ward	Building
23	Tommon Ltd	986936	18/5/2015	10	18-Aug-15	2,500,000			2,500,000	Develop chiakariga cultural centre arena	Building
24	Wachiama Company	64	25-Jan-21	N/A	28-Jun-21	2,474,250			2,474,250	Remeasurement works cert. No. 1 For proosed construction of Chuka Cooperative Office	Building
25	Weru Seven Electricals Limited	62	12-Apr-21		23-May-22	826,386			826,386	Construction of Mugumango Dairy Cooperative Office	Building
26	Yvescom				26-Aug-20	374,729			374,729	Construction of 2No dispensary rooms at Rukurini dispensary	Building
27	A Built Africa Limited					4,903,418			4,903,418	Support NIWASCO to reach underserved areas	Civil Works
28	Alphasam Limited	TNCG/09/2019-2020	07-Jan-00	118	27-Jul-21		782,070		782,070	Completion of Kibura Bridge	Civil Works
29	Arid Contractors &General Suppliers	137	31/03/2021	5	25/06/2021	766,000		766,000		Construction of Ngongoaka irrigation project	Civil Works
30	Auto Concept Company Limited	1665726	06-Jun-20	1	29-Jun-20	3,582,000			3,582,000	Construction of Nithi kari irrigation project	Civil Works
31	Auto Concept Company Limited	191	06-Aug-60	1	29/06/20	3,980,000		3,980,000		Rehabilitation of pipeline at Nithi Kari irrigation project	Civil Works
32	Auto Concept Company Limited	200				851,000			851,000	Rehabilitation works for lower Mwithanga	Civil Works

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
33	Capital Base Limited	1665725	06-Jan-20	116	28-Jun-20	3,323,700		3,323,700	0	Pipe laying for Nkongo Nkobile Irrigation project	Civil Works
34	Capital Base Limited	1625947	06-Jun-20	114	28-Jun-20	1,998,147			1,998,147	Improvement of main lines Gitogo Kamaindi water project	Civil Works
35	Capital Base Limited	134	09-Jun-21	5	25/06/2021	1,786,000			1,786,000	Rubate rwega mugwe service line pipe laying	Civil Works
36	Capital Base Limited	192	06-Oct-20	116	28/06/22	3,323,700		3,323,700	0	Capital base Nkorongo nkobile	Civil Works
37	Catere Enterprises Limited	contract	24-Jan-22	8	05-May-22	966,810		966,810	0	Fencing works for Iriani dispensary	Civil Works
38	Darol Contractors (K) Limited	contract	30-Jan-20	389	16-Jun-22	1,600,420		1,600,420	0	Works at OPD Consultation rooms and renovation works at Magutuni Hospital	Civil Works
39	Datanet Holding Company Limited	TNCG/13/2 019-2020	11-Nov-19	4	25/03/2020		1,799,737		1,799,737	Routine maintenance spot improvement of Chiakariga-Kaunguni-kamanyaki road	Civil Works
40	Edihurst General supplies	204	02-Jan-22	24	23/02/22	585,760		585,760	0	Operationalization of Ituguruu ATI and primary school	Civil Works
41	Ends international	149	08-Jun-21	7	21/06/2020	3,170,099		3,170,099	0	Construction of solar powered booster at kewi Chiakariga	Civil Works
42	FEPP General Contractors	273	18-Apr-23		65/06/2023		1,623,964		1,623,964	Water Reticulation From Rugurt to Kirmankari	Civil Works
43	Gogeter construction	127	04-Jan-21	208	04-Jan-21	3,999,550		3,999,550	0	Intake construction of Ituguruu scheme water project	Civil Works

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
44	Gogeter construction	151	06-Sep-21	1	24/06/2021	2,641,250		2,641,250	0	Thuita pipeline rehabilitation	Civil Works
45	Gogeter construction	179	18/05/2021	9	28/06/2021	2,461,250		2,461,250	0	Construction works for thuita pipelaying	Civil Works
46	Gogeter construction	187	15/11/22	217	12-Jul-21	549,480		549,480	0	Disilting works for Rwatha Karathani	Civil Works
47	Gogeter construction	181	06-Oct-21	214	25/10/2021	4,742,521		4,742,521	0	Construction of intake works for kithiru	Civil Works
48	Gogeter Construction LTD	275	22-May-23				4,997,000		4,997,000	Intake construction of Kimwe water project	Civil Works
49	Ikabua Co. ltd	389	10-May-17	13	29-May-17		3,929,152		3,929,152	Improvement of Mukothima road	Civil Works
50	Impell international limited	TNCG/1242 139/2022/20 23	27/4/2023	135	20-May-23		2,008,330		2,008,330	Proposed construction of an abluition block and septic tank at Kathwana market	Civil Works
51	Jamaka Bussiness General Agency	1562758	06-Jun-18	1	06-Jul-18	2,000,000			2,000,000	Carrying out pipeline rehabilitation for gacenthinkuru Irrigation project	Civil Works
52	Janton Investment Ltd	contract	12-Jun-21	26	02-Mar-22	4,771,559			4,771,559	Construction of external lift shaft at Chuka Hospital OPD	Civil Works
53	Janton Investments		25/1/2019		25-Jan-19	3,792,617			3,792,617	Levelling and Improvement of Kairuni Playground	Civil Works
54	Justin Electrical Ltd	996	09/07/2022	333	22/06/2022		251,150		251,150	Electrical upgrade at county equipment office(Bus Park)	Civil Works

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
55	Kagaki Investment LTD	276	13-May-23				4,947,075		4,947,075	Construction of Mainline gap and installation of pipeline appurtenances for Kavando Water Project	Civil Works
56	Kemuart limited	TNCG1297 0931/2022/20 23	06-Jul-23	1	28-Jun-23		1,800,580		1,800,580	Construction of ithunju vented drift	Civil Works
57	Kerim Enterprises Ltd	TNCG/QT/9 02957- 2021/2022			17/11/2021	1,648,925		1,648,925	0	Renovation of buildings or landmarks or monuments	Civil Works
58	Lawmer Construction co ltd	182				849,973			849,973	Disilting works for Kamuriria water project	Civil Works
59	Leedek Enterprises Ltd	147	32/05/2021	157	30/06/2021	2,503,725			2,503,725	Installation of Mukothima Market borehole with solar pumping pipeline and construction of communal water points	Civil Works
60	Leematt Agency Ltd	66	14-Apr-21	22	10-Feb-22	1,717,687		1,717,687	0	Proposed extension works at Kamukondini daily farmers cooperative society	Civil Works
61	Maji Africa Limited	228	17/05/22	1	30/05/22	3,886,986		3,886,986	0	Operationalization of various solar powered boreholes	Civil Works
62	Mawicar Enterprises	Contract	07-Dec-21	84	28-Jan-22	4,753,315		4,753,315	0	Paving works,masonry walling and refurbishment to gate and mortuary at Magutuni Hospital	Civil Works

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi**

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
63	Mopoa Contractors Limited	TNCG/12/B DG/TRD/20 16-2017		15	18-Feb-19	586,278			586,278	Additional works Tunyai market	Civil Works
64	Namlink Company	1625141	30/05/2019	058	19-Jun-19	498,593			498,593	Renovation of fire fighters quarters	Civil Works
65	Oxygen Cags Limited	1665722	06-Jun-20	54	24-Jun-20	1,801,575		1,801,575	0	Rehabilitation of Mbogoni irrigation project	Civil Works
66	Recksars General Suppliers			86	05-Jun-17	3,324,560			3,324,560	Grading and spot improvement of igamba ngombe various roads	Civil Works
67	Reliant Systems Limited	225	18/05/2022	94	06-Sep-22	3,986,508		3,986,508	0	Protection and development of six springs in Mukothima, Chogoria, Mariani and Igambang'ombe	Civil Works
68	Rodam Construction and design company limited	TNCG/1221 759/2022/20 23	23/3/23	1231	13-Jun-23		3,208,792		3,208,792	Construction of Riaminoe footbridge-mariani ward	Civil Works
69	Runa Building & Constructors ltd	183	15/11/22	116	12-Sep-21	629,000			629,000	Disilting works for Kathwana water project	Civil Works
70	Sengo Orace Ventures Limited	contract	26-Nov-21	1037	20-Jan-22	3,585,000			3,585,000	Supply and installation of cooking jikos-electric, gas and wood fuelled at Marimanti Hospital	Civil Works
71	Sengo Orace Ventures Limited	1116	27/06/2022	52	29/07/2022		286,440		286,440	Installation of cooking gas system, electric stand and supply of powersaw to Marimanti Hospital	Civil Works

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
72	Summer Contractors & General Supplies Ltd	878168-2020/2021		10	21-Jun-21	3,490,196			3,490,196	Grading and gravelling of various roads in Marimanti ward	Civil Works
73	Summer Contractors And General Supplies Ltd	contract	01-Oct-21	94	29/02/2022	2,102,125		2,102,125	0	Completion works at Nkoroni and Tonya dispensary	Civil Works
74	Summer contractors and general supplies ltd	TNCG/1297 105/2022/2023	06-Jul-23	85	28-Jun-23		2,384,583		2,384,583	construction of irimba box culvert	Civil Works
75	Supp Merchants limited	LSO-101	29/06/2017	27	18-Jan-19	4,132,500			4,132,500	Routine maintenance spot improvement of Gitugu-Mubura Road	Civil Works
76	Supp Merchants limited	75	23/12/2020	1	20/5/21	3,935,271		3,935,271	0	Construction of Kiaga Intake irrigation	Civil Works
77	Supp Merchants limited	211	23/12/2020	44	26/05/22	2,498,828		2,498,828	0	Kiaga water project	Civil Works
78	Supp Merchants Ltd	TNCG/MKT/1 98/2015-2016	21-Apr-16	23	29-Sep-16	440,693			440,693	Proposed works at Kathathani market	Civil Works
79	Supp Merchants Ltd	TNCG/MKT/ GHNG/01/2 015-2016	21-Apr-16	25	30-Sep-16	537,573			537,573	Proposed work for Gachiongo market	Civil Works
80	Supp Merchants Ltd	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 Chikakariga na ma	Civil Works

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
										Marimanti & Materi market	
81	Supp Merchants Ltd	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
82	Sycam Kenya Traders Ltd					1,199,176			1,199,176	Construction of Kirimankari-Kaareni water supply line	Civil Works
83	Tangerine Auto Hardware	1063784	29/05/2015	479	15/06/2016	5,206,020			5,206,020	Excavating and laying of pipes for Kavando irrigation project	Civil Works
84	Techwin Limited	106	26-Apr-23	12052023/6	12-May-23		355,000		355,000	Repair of milk cooler at Mukuuni	Civil Works
85	Tolerance Contr. Ltd	TNCG/QT/2 83/18-19	13-May-19	973	28-Jun-19	691,951			691,951	Construction of septic tank at Chuka market	Civil Works
86	Tolerance Contractors						1,431,680		1,431,680	Kathengeca Footbridge	Civil Works
87	Vicow construction Company Ltd	TNCG/QT/8 98617-2021/2022			30/09/2021	929,401		929,401	0	Works at the Governor's office Nachu Plaza in Nairobi	Civil Works
88	Vladken Contractors	145	27/05/2021	1	21/06/2021	3,703,698		3,703,698	0	Construction of Chiakariga Girls & Day distribution pipeline and 3 water kiosks	Civil Works
89	Wakeh Holding Limited	PO 70	09-Apr-21	339	15-Sep-22	2,819,600		2,819,600	0	Chainlink Fencing at Itugururu Agricultural Training Institute(ATI)	Civil Works

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
90	Warnurea (K) Ltd	279	15-Jun-23				4,997,000		4,997,000	pipe laying and civil works for kiaga irrigation project	Civil Works
91	Warnurea (K) Ltd	280	16-Jun-23				4,999,000		4,999,000	Pipe laying and civil works for Rukuhni irrigation project	Civil Works
92	Warrior Construction Ltd	48	15-Feb-21	TNCG/149 /2018-19		1,774,839			1,774,839	Construction of a ramp at the executive block	Civil Works
93	Yamilior Ltd	110	17-May-22		30-Apr-22	4,039,177		4,039,177	0	Rehabilitation of Magumoni, Karingani and Mugwe Tea buying Centres	Civil Works
94	Yamilior Ltd	109	17-May-22		24-Jun-22	4,093,390			4,093,390	Rehabilitation of Muthambi, Mitheru and Chogoria Tea buying Centres	Civil Works
95	Zacons Builders	TNCG/22/R DS / 2016-2017	03-Apr-17		16-Jun-17	5,830,800			5,830,800	Spot improvement of PCEA - Ikuu - Kathina Road	Civil Works
96	Zilimwa Investments	199	01-Jun-22		22/2/2022	3,070,275		3,070,275	0	Tunyai Gakurungu	Civil Works
97	Above And Beyond Expectation Co. Ltd	341	16-Mar-17		N/A	214,500			214,500	Supply of Tyres	Goods
98	Above And Beyond Expectations Co. Ltd	347	21/03/2017		27/03/2017	410,000			410,000	Supply of tyres	Goods
99	Acon Medical Supplies Ltd	491	21-Apr-21		29-Apr-21	2,954,550		2,954,550	0	Supply of laboratory reagents	Goods

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi**

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
100	Acon Medical Supplies Ltd	662	05-May-21	909	31-May-21	486,000		486,000	0	Supply of medical equipments to Marimanti and Magutuni Hospitals	Goods
101	Acon Medical Supplies Ltd	3538479	30-Jun-21	866	09-Jul-21	448,600		448,600	0	Supply of laboratory reagents to Marimanti Hospital	Goods
102	Acon Medical Supplies Ltd	950	25-Apr-22	950	11-May-22	1,980,000		1,980,000	0	Supply of non-pharmaceuticals to Chuka Hospital	Goods
103	Acon Medical Supplies Ltd	967	09-May-22	967	17-May-22	2,384,630		2,384,630	0	Supply of laboratory reagents to Chuka, Magutuni, Marimanti and Kibung'a Hospital	Goods
104	Acon Medical Supplies Ltd	974	21-May-22	974	26-May-22	2,372,940		2,372,940	0	Supply of non-pharmaceuticals to Chuka Hospital	Goods
105	Acon Medical Supplies Ltd	1013	17-Jun-22	1013	22-Jun-22	2,963,000			2,963,000	Supply of dental and X-ray equipment to Marimanti Hospital	Goods
106	Acon Medical Supplies Ltd	1016	17-Jun-22	1016	22-Jun-22	2,990,400		2,990,400	0	Supply of general ward medical equipment to Marimanti Hospital	Goods
107	Acon Medical Supplies Ltd	1211	28-Feb-23	2280	02-Mar-23		2,948,292		2,948,292	Supply of medical drugs to Chuka Hospital	Goods
108	Acon Medical Supplies Ltd	1233	25-Apr-23	2295	02-May-23		2,718,525		2,718,525	Supply of x-ray commodities to Chuka, Marimanti and Magutuni Hospitals	Goods
109	Acon Medical Supplies Ltd	990	08/06/2022	990	10/06/2022		2,974,500		2,974,500	Supply of non-pharmaceuticals to Chuka Hospital	Goods



County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
110	Acon Medical Supplies Ltd	995	08/06/2022	995	10/06/2022		1,538,180		1,538,180	Supply of non-pharmaceuticals to Magutuni Hospital	Goods
111	Acon Medical Supplies Ltd	992	08/06/2022	992	10/06/2022		2,487,500		2,487,500	Supply of laboratory reagents to Marimanti and Magutuni Hospitals	Goods
112	Acon Medical Supplies Ltd	1048	23/09/2022	1096	11/10/2022		2,635,480		2,635,480	Supply of non-pharmaceuticals to Marimanti Hospital	Goods
113	Acon Medical Supplies Ltd	1211	28/02/2023	2280	02/03/2023		2,948,292		2,948,292	Supply of medical drugs to Chuka Hospital	Goods
114	Acon Medical Supplies Ltd	1233	25/04/2023	2295	02/05/2023		2,718,525		2,718,525	Supply of x-ray commodities to Chuka, Marimanti and Magutuni Hospitals	Goods
115	Acon Medical Supplies Ltd	993	08/06/2022	993	10/06/2023		2,381,100		2,381,100	Supply of non-pharmaceuticals to Marimanti Hospital	Goods
116	Aligen Enterprises Ltd	39	22-Feb-21	B0001	02-Jun-21	951,000			951,000	printing of revenue receipts books	Goods
117	Andorm Suppliers Limited	39	25/03/2020	65	04-Jan-20	230,000		230,000	0	supply of uniforms	Goods
118	Andorm Suppliers Limited	207	25/03/2020	68	14-Apr-20	684,000		684,000	0	Supply of office furniture	Goods
119	Associate Motors					4,771,350		4,771,350	0	supply of motor vehicles.	Goods
120	Avic Shantui Construction Machinery East Africa Company Ltd	LPO-3377796	26/09/2019	ASCM201 9026	10-Sep-19	11,888,750			11,888,750	Supply of Shantui bulldozer-part of payment	Goods

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi**

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
121	Belan Enterprises	272				37,590			37,590	Supply of Fuel	Goods
122	Belan Enterprises	273				59,150			59,150	Supply of petrol	Goods
123	Biocare Health Systems Ltd	695	15-Jun-21	BINV6974	22-Jun-21	2,450,000			2,450,000	Supply of fully automated haematology analyzer to Chuka Hospital	Goods
124	Biocare Health Systems Ltd	861	14-Jan-22	BINV7877	19-Jan-22	2,289,200			2,289,200	Supply of laboratory reagents to Chuka Hospital	Goods
125	Blue Icon Solutions Limited	865	17-Jan-22	030-031	10-Feb-22	501,000		501,000	0	Supply of charcoal and firewood to Chuka and Magutuni Hospital	Goods
126	Blue Icon Solutions Limited	1155	21/10/2022	81,90,92,93	08/11/2022		2,171,550		2,171,550	Supply of office stationery to Chuka, Marimanti, Magutuni and Kibung'a Hospital	Goods
127	Blue Icon Solutions Limited	1154	21/10/2022		16/12/2022		660,000		660,000	Supply of patient files to Magutuni Hospital	Goods
128	Bondie E.A Enterprises	977	31-May-22		02-Jun-22	2,120,400			2,120,400	Supply of non-perishable foodstuff to Chuka Hospital	Goods
129	Bondie E.A Enterprises	3538430	02/08/2022	1705	04/08/2022		1,896,800		1,896,800	Supply of non-perishable foodstuff to Chuka Hospital	Goods
130	Bondie E.A Enterprises	3538429	02/08/2022	1698	30/12/2022		1,263,200		1,263,200	Supply of perishable foodstuff to Chuka Hospital	Goods
131	Bundi Traders	3115006	24-Mar-20	1	03-Apr-20	480,000			480,000	Supply of tanks magutuni and kathangacini	Goods

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
132	Capital Base Limited	3251366	3/0/2019	1	04-May-19	898,500		898,500	0	Supply of pipes for Matrii Mutonga water project	Goods
133	Catere Enterprises	104	30-May-23	9	19-Jun-23		400,000		400,000	Supply and delivery of mobile phones for subsidized county Artificial Insemination programme	Goods
134	Ciami General Supplies Limited	908	16-Mar-22	033-034	22-Apr-22	1,743,890			1,743,890	Supply of foodstuff to Magutuni Hospital	Goods
135	Ciami General Supplies Limited	994	08-Jun-22	035-038	16-Jun-22	315,000		315,000	0	Supply of cleaning materials to Marmani, Magutuni and Kibung'a Hospital	Goods
136	Ciami General Supplies Limited	3538427	29/07/2022	45	10/08/2022		177,665		177,665	Supply of foodstuff to Magutuni Hospital	Goods
137	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
138	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
139	Commeatus Solutions Company Limited	299	22/05/2020	3	26-May-20	1,998,000		1,998,000	0	Supply of Surgical face masks	Goods
140	Cut Above Enterprise	542	21-Dec-20	3	21-Jan-21	320,000			320,000	Supply of firewood to Chuka Hospital	Goods
141	Cut Above Enterprise	624	23/03/2021	34	14/09/2021		1,572,400		1,572,400	Supply of operishable foodstuff to Chuka Hospital	Goods
142	D Muruki Investment	2342316	03-Jun-16	006/007	16/16/2016	1,456,000			1,456,000	supply of stationeries and cleaning materials	Goods

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
	D Wanduh Logistics and Suppliers	3115014	10-Feb-20	40	14-Feb-20	398,000			398,000	Supply of thermal rolls	Goods
143										Supply of canvas shoes & branded t-shirts	Goods
144	Darom Limited		09-Jan-18		17-Jun-18	55,448			55,448		Goods
145	Darom Limited					452,980			452,980	Supply of stationaries	Goods
146	Darom Limited					159,834			159,834	Supply of stationaries	Goods
147	Darom Ltd			1	26/02/2019		452,980		452,980	Supply and delivery of Various items, i.e, Banners, T-shirts, fliers etc	Goods
148	Datix Logistics Ltd	277					2,474,500		2,474,500	Supply and delivery of pipes For NIWASCO	Goods
149	Dofidiah Supplies Limited	309	02-Jun-20	107	19-Jun-20	71,500		71,500	0	Supply of Charcoal to Chuka Hospital	Goods
150	Dynamites Enterprises East End	2281178	04-Jun-15	41	11-Jun-15	101,500			101,500	supply of stationaries	Goods
151	Chemist Ltd	846	22-Feb-21	198872	03-Oct-21	2,334,642		2,334,642	0	Supply of medical drugs	Goods
152	Equatorial Nut Processors ltd	29	07-May-20	30725	18-May-20	1,331,700			1,331,700	Supply of macadamia seedlings	Goods
153	Fera Printers & Stationers	TNCG/QT/1 159859/202 2/2023	30/12/2022	35	13/2/2023		215,410		215,410	Supply and delivery of office cleaning Materials	Goods
154	Finescope System Limited	717	22-Sep-21	501	29-Sep-21	1,950,000		1,950,000	0	Supply of clean gloves to Chuka Hospital	Goods
155	FOJ-Infinity Global limited	po 237	20/04/2023	1055	20-Mar-23		2,962,592		2,962,592	supply of office furniture and equipments	Goods
156	FORTEC MEDIX SUPPLIES LTD	Contract	09/12/2021	INV3391	18/02/2022		1,722,600		1,722,600	Servicing of oxygen plant at Chuka Hospital	Goods

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
157	Gelly Enterprises	778	08-Nov-21	315	08-Nov-21	1,867,840		1,867,840	0	Supply of non-perishable foodstuff to Chuka Hospital	Goods
158	Gelly Enterprises	801	18-Nov-21	306/314/3 16	22-Nov-21	1,830,015			1,830,015	Supply of non-perishable foodstuff to Marimani, Magutuni and Kibung'a Hospital	Goods
159	Gelly Enterprises	803	19-Nov-21	307, 317- 319	23-Nov-21	1,250,490		1,250,490	0	Supply of office stationery to Chuka, Marimani, Magutuni and Kibung'a Hospital	Goods
160	Geosim Limited	85	31-Jan-22	859	07-Feb-22	1,560,000		1,560,000	0	Supply of Anthrax & black quarter and Rabies (Vaccines)	Goods
161	Hanselkay Enterprises Ltd	756	08-Oct-21	2101	15-Oct-21	1,300,000			1,300,000	Supply of clean gloves	Goods
162	Hanselkay Enterprises Ltd	755	13-Oct-21	2098	15-Oct-21	1,979,800			1,979,800	Supply of non-pharmaceuticals to Marimani Hosp	Goods
163	Hiram General Supplies	3538424	23/07/2022	16	27/07/2022		320,000		320,000	Supply of firewood to Chuka Hospital	Goods
164	Irigu Enterprises Ltd	848	12-Jan-22	60	18-Jan-22	2,156,400		2,156,400	0	Supply of furniture to equip new health facilities in Tharaka North and Tharaka South Sub counties	Goods
165	Jalbs Kenya Ltd	1607567	15-Sep-15	58	18-Sep-15	175,000			175,000	Supply of five Tyres	Goods
166	JAMARA UNIFORMS & CLOTHING	1268	29-May-23	47-54	14-Jun-23		1,227,778		1,227,778	Supply of cleaning materials to Chuka, Marimani and Magutuni Hospitals	Goods

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi**

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
167	Jantel Works & Services Ltd	146	27/05/2021	15	14/06/21	396,778			396,778	supply of drilling camping materials	Goods
168	Jasho Prime Supermarket	2215973	03-Mar-16	672	03-Dec-16	142,500			142,500	Supply of sodium hypochloride to Chuka Hospital	Goods
169	Jaynes Merchantile Ltd	139	30/03/2021	4	25/06/2021	1,465,200			1,465,200	Supply of pipes for Rukindu irrigation project	Goods
170	Jemra Supplies Limited	16	04-Dec-17	1, 02	06-May-17	981,000		981,000	0	supply of office equipment (ipad and laptops)	Goods
171	Joymax Enterprise	843	12-Jan-22	1034	10-Feb-22	1,470,910		1,470,910	0	Supply of non-pharmaceuticals to Kibung'a and Magutuni Hospital	Goods
172	Joymax Enterprises	3538475	30-Jun-21	1020	27-Jul-21	1,274,400			1,274,400	Supply of medical equipments to Chuka Hospital	Goods
173	Joymax Enterprises	1015	17-Jun-22	1015	22-Jun-22	2,106,000			2,106,000	Supply of assorted furniture to Marimanti Hospital OPD	Goods
174	Kagaki Investments Limited	Contract	23-Sep-21	25	21-Jun-22	1,907,405			1,907,405	X-ray block extension works at Kibung'a Hospital	Goods
175	Kaglim Suppliers	891	24-Nov-21	1	30-Nov-21	646,860			646,860	Supply of perishable foodstuff to Magutuni Hospital	Goods
176	Kagwachi Gen Suppliers	1140	27-Oct-23	3	21-Dec-22		679,500		679,500	Supply of charcoal and firewood to Chuka and Magutuni Hospitals	Goods
177	Kaitheri Ventures	314	06-Feb-20	001/002/05/008	29-Jun-20	1,047,625		1,047,625	0	Supply of Non-pharmaceuticals	Goods

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
178	Kairo Ida Seed Production		20-Sep-21	16243	27-Sep-21	13,250,000			13,250,000	Supply and delivery of certified seeds	Goods
179	Kamasher Ventures	1143	31/10/2022	21-22	29/03/2023		1,529,180		1,529,180	Supply of perishable foodstuff to Kibung'a Hospital	Goods
180	Karocho Enterprises	42	15-Mar-21	141, 144	09-Apr-21	1,069,200			1,069,200	Supply of Office Stationery	Goods
181	Kathamba Investment Limited	2281337	06-Oct-16	6	22-Jun-16	550,000			550,000	Supply of T-shirts and dustcoats	Goods
182	Kathamba Investment Limited	112	17-Oct-16		04-Jan-17	256,000			256,000	Supply of Tires and metallic Cabinet	Goods
183	Kathamba Investment Limited	2342397/98	20/01/2016			659,970			659,970	Supply of foodstuff to Marimani Hospital	Goods
184	Kathwana Energies Filling Station	2761868	09-Mar-16	0032	09-Mar-16	100,000			100,000	Supply of fuel	Goods
185	Kathwana Energies Filling Station	2215270	16-Sep-16	31	10-Oct-16	200,000			200,000	Supply of Fuel	Goods
186	Kathwana Energies Filling Station	290	25-Apr-17	54	25-Apr-17	200,000			200,000	Supply of fuel	Goods
187	Kemrah Energies Filling Station	2409129	07-Jun-16	19	09-Jun-19	300,000			300,000	Supply of fuel	Goods
188	Enterprises	305	15-Feb-17	16	03-Jun-17	475,000			475,000	Supply of printers	Goods
189	KEMSA	3538461	28-May-21	78707/78796/79797	06-Sep-21	31,505,057		31,505,057	0	Supply of pharmaceuticals to the county	Goods

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
190	KEMSA	3538462	28-May-21	78706/787 95/78839/ 78841/ 78863	08-Oct-21	13,436,439		13,436,439	0	Supply of non-pharmaceuticals to the county	Goods
191	KEMSA	796	08-Oct-21	78969	24-Nov-21	4,927,300		4,927,300	0	Supply of non-pharmaceuticals to Chuka Hospital	Goods
192	KEMSA	829	26-Oct-21	79044	28-Dec-21	2,427,000		2,427,000	0	Supply of gloves and hydrocortisone injection to Chuka Hospital	Goods
193	KEMSA	1202	06-Feb-23	80396- 80401	08-Feb-23		17,942,296		17,942,296	Supply of medical drugs and non-pharmaceuticals to county facilities	Goods
194	KEMSA	1226	24-Apr-23	80771- 80782	18-May-23		32,283,641		32,283,641	Supply of medical drugs and non-pharmaceuticals to county facilities	Goods
195	KEMSA	1202	06/02/2023	80396- 80401	08/02/2023		17,942,296		17,942,296	Supply of medical drugs and non-pharmaceuticals to county facilities	Goods
196	KEMSA	1226	24/04/2023	80771- 80782	18/05/2023		32,283,641		32,283,641	Supply of medical drugs and non-pharmaceuticals to county facilities	Goods
197	Kenmur Agencies	TNCG/QT/0 021/15-16	22-Dec-15	903	29-Dec-15	169,125			169,125	Supply of medical drugs and non-pharmaceuticals to county facilities	Goods
198	Kenswill Enterprises	15				200,000		200,000	0	Supply of Office Stationery	Goods
199	Kenya Literature Bureau	3251479-- 481	24/11/2019	0254609- 610	26-Mar-19	9,532,068		5,000,000	4,532,068	Supply of tyres Supply of ecde materials	Goods Goods

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No / Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
200	Kimwere Investment	34	06-Jul-17	907	30-Aug-17	392,000		392,000	0	Supply of pipes at Kairni Pny School	Goods
201	Kinro Enterprises Lashani Neno Ltd	1 101	15/06/2017 18-Apr-23	28 N/A	24-May-17 10-May-23	353,500	299,750		353,500	Supply of office equipments supply of cleaning materials	Goods Goods
202	Lukim Suppliers	840	24-Aug-21	9	27-Aug-21	156,000			156,000	Supply of Charcoal to Chuka Hospital	Goods
203	Lukim Suppliers	839	23-Aug-21	10, 11, 14	27-Aug-21	1,384,680			1,384,680	Supply of cleaning materials to Chuka and Mariranti Hospital	Goods
204	Mac Lewis Group Limited	3251371	26/04/2019	7	13-Jun-19	1,999,200		1,999,200	0	Supply of water pipes to Mukami irrigation project	Goods
205	Maji Africa Limited	202	20/01/22	322007	20/01/2022	8,445,522		8,445,522	0	Borehole casings	Goods
206	Makinya Autosparres	2303183	20-Jun-16	146	24-Jun-16	60,000			60,000	Supply of tyres	Goods
207	Marcken Supplies	611	12-Mar-21	1	23-Mar-21	216,000		216,000	0	Supply of firewood and charcoal to Magutuni Hospital	Goods
208	Masyve International Trading Company Ltd	105	22-Feb-22	55	07-Mar-22	32,400,000		32,400,000	0	Supply and delivery of certified seeds	Goods
209	Masyve International Trading Company Ltd	105	22/02/022	56	15-Mar-22	24,500,000			24,500,000	Supply and delivery of certified seeds	Goods
210	Matroj Enterprises	2215412	18-Dec-15	11	11-Jan-16	200,000			200,000	Supply of Furniture	Goods

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
212	Mcfinely Healthcare Ltd	1011	15-Jun-22	1011	20-Jun-22	2,866,125		2,866,125	0	Supply of medical drugs to Muthambi Sub county Health facilities	Goods
213	Mcfinely Healthcare Ltd	1003	15-Jun-22	1003	20-Jun-22	2,931,800		2,931,800	0	Supply of medical drugs to Kibung'a Hospital	Goods
214	Mcfinely Healthcare Ltd	1005	15-Jun-22	1005	20-Jun-22	2,934,982		2,934,982	0	Supply of medical drugs to Chuka Sub county Health facilities	Goods
215	Mcfinely Healthcare Ltd	1002	15-Jun-22	1002	20-Jun-22	2,951,265		2,951,265	0	Supply of medical drugs to Chuka Hospital	Goods
216	Mcfinely Healthcare Ltd	1009	15-Jun-22	1009	20-Jun-22	2,963,160		2,963,160	0	Supply of medical drugs to Marimanti Hospital	Goods
217	Mcfinely Healthcare Ltd	1007	15-Jun-22	1007	20-Jun-22	2,983,800		2,983,800	0	Supply of medical drugs to Tharaka North Sub county Health facilities	Goods
218	Mcfinely Healthcare Ltd	1004	15-Jun-22	1004	20-Jun-22	2,992,862		2,992,862	0	Supply of medical drugs to Magutuni Hospital	Goods
219	Mcfinely Healthcare Ltd	1010	15-Jun-22	1010	20-Jun-22	2,999,325		2,999,325	0	Supply of medical drugs to Mwimbi Sub county Health facilities	Goods
220	Mcfinely Healthcare Ltd	1008	15-Jun-22	1008	20-Jun-22	2,999,820		2,999,820	0	Supply of medical drugs to Tharaka South Sub county Health facilities	Goods
221	Mcfinely Healthcare Ltd	1006	15-Jun-22	1006	22-Jun-22	2,948,500		2,948,500	0	Supply of medical drugs to Igambang'ombe Sub county Health facilities	Goods

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
222	Mcfinely Healthcare Ltd	1055	23/09/2022	1055	11/10/2022		1,997,450		1,997,450	Supply of medical drugs to Mwimbi Sub county Health facilities	Goods
223	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
224	M'cleon Medical Ltd	713	21/09/2021	4	29/09/2021		1,131,375		1,131,375	Supply of non-pharmaceuticals to Chuka Hospital	Goods
225	Megamax Ventures Limited	3541943	06-Jun-20	46	23-Jun-20	725,800		725,800	0	Supply of pipes and fittings for Manyaga water project	Goods
226	Megascope Health Care (K) Ltd	634	15-Apr-21	513	19-Apr-21	1,295,310		1,295,310	0	Supply of CT Scan commodities to Chuka Hospital	Goods
227	Megascope Health Care (K) Ltd	715	22-Sep-21	734	11-Jan-22	618,533		618,533	0	Supply of CT Scan commodities to Chuka Hospital	Goods
228	Moimno Enterprises	1014	17-Jun-22	1014	22-Jun-22	2,641,000			2,641,000	Supply of eye and theatre unit equipment to Marimanti Hospital OPD	Goods
229	Moimno Enterprises	1014	17/06/2022	1014	22/06/2022		2,359,000		2,359,000	Supply of medical equipments to Marimanti Hospital	Goods
230	Moimno Enterprises	1018	17-Jun-22	1018	22-Jun-22	2,609,400		2,609,400	0	Supply of assorted furniture and general office equipment to new dispensaries	Goods
231	Mpoftu Traders Limited	3377897	08-Feb-19	1	13-Feb-20	397,850		397,850	0	supply of stationery to Marimanti and Kibunga hospital	Goods

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi**

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
232	Mpofu Traders Limited	909	16-Mar-22	084-085	04-Nov-21	1,557,380		1,557,380	0	Supply of foodstuff to Marimanti Hospital	Goods
233	Mpofu Traders Limited	954	06-May-22	123-124	21-Jun-22	598,500		598,500	0	Supply of charcoal to Marimanti and Kibung'a Hospital	Goods
234	Mpofu Traders Limited	3538487	30-Jun-21	067-068	02-Aug-22	1,560,300		1,560,300	0	supply of perishable foodstuff to Marimanti Hospital	Goods
235	Mpofu Traders Limited	1140	13/10/2022	88-89	17/10/2022		508,500		508,500	Supply of charcoal to Marimanti and Kibung'a Hospital	Goods
236	Muhoti Suppliers	3115131	17/04/2019	3	17-Apr-19	105,900			105,900	supply of computer accessories	Goods
237	Mukarimu Co. Ltd	1094	11/10/2022	158-167 16276/77/ 18175/97/ 46/49/50/3 6/37/55/51 /50	21/10/2022		1,961,355		1,961,355	Supply of cleaning materials to Chuka, Marimanti, Magutuni and Kibung'a Hospital	Goods
238	Mutindwa Chemist				30-Jan-18	492,180			492,180	supply of medical drugs to Marimanti Hospital	Goods
239	Naplus Concepts Ltd	90	15/03/2022	34	04-May-22	420,000		420,000	0	Supply of Tshirts and Aprons for the World TB Day	Goods
240	Ndungleeh General Printers and Supplies	3115013	02-Mar-20	026	02-Jul-20	249,000			249,000	Supply of Revenue Receipt Books	Goods
241	Nechal Enterprise	3377896	08-Feb-19	357	23-Mar-20	534,500			534,500	Supply of medical file to Chuka and Magutuni Hospitals	Goods

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
242	Nechal Enterprise	3538405	10-Feb-21	1305-1306	15-Feb-21	258,536			258,536	Supply of stationery to Chuka Hospital	Goods
243	Nechal Enterprise	3538406	10-Feb-21	1308	15-Feb-21	793,200			793,200	Supply of medical files to Chuka Hospital	Goods
244	Nechal Enterprise	538	10-Jan-21	1460-1466	27-Sep-21	590,850			590,850	Supply of stationery to Marimanti Hospital	Goods
245	Nechal Enterprise	807	15-Dec-21	006/007/009/ 013/019	23-Dec-21	2,281,180		2,281,180	0	Supply of cleaning materials to Chuka, Marimanti, Maguturi and Kibung'a Hospital	Goods
246	Nechal Enterprise	1074	11/10/2022	414/483/5	14/10/2022		792,750		792,750	Supply of patient files to Chuka, Marimanti and Kibung'a Hospitals	Goods
247	Nechal enterprises	3054913	28-Mar-18	235	09-Apr-18	35,000			35,000	Supply of stationaries	Goods
248	Nechal Enterprises	85	04-Nov-22	1606	30/05/2022	299,700		299,700	0	Supply of stationaries	Goods
249	Nechal Enterprises	22155439	14-Sep-15	735	29-Sep-15	150,000			150,000	Printing and designing A3 Posters	Goods
250	Neo-Industrial Smart Enterprises	2303158	21-Mar-16	57	08-Apr-16	556,200			556,200	Supply of Laptops	Goods
251	Neo-Industrial Smart Enterprises	2303162	18-Apr-16	58	22-Apr-16	381,200			381,200	Supply of Laptops	Goods
252	Ngitegi Enterprises	982	31-May-22	5	13-Jun-22	999,000			999,000	Supply of perishable foodstuff to Chuka Hospital	Goods
253	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

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi**

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
254	Nkonge Solution Limited	contract	10-Jan-22	103	20-Jun-22	2,791,689		2,791,689	0	Construction of a laboratory block at Iruma dispensary	Goods
255	Nyaribo General Contractors & Supplies	2409184	11-Dec-15	219	15-Dec-15	29,900			29,900	Supply of stationeries	Goods
256	Nyati Enterprises Ltd	316	27-Oct-15	1	10-Nov-15	817,705			817,705	Supply of foodstuff to Marimanti Hospital	Goods
257	Offix solutions	2361401	23-Feb-15	154/55	12-Mar-15	1,265,430			1,265,430	Supply of Stationaries	Goods
258	Pajanka Suppliers	3538402	30-Jun-21	77	09-Nov-21	280,000		280,000	0	Supply of bags of charcoal to Marimanti Hospital	Goods
259	Pajanka Supplies	3115047		15	24-Apr-20	755,515			755,515	Sanitary and cleaning materials, supplies and services	Goods
260	Pasaiba Tourmaline Limited	214	16/04/2020	3055	14-Apr-20	1,300,000		1,300,000	0	Supply of face shield and gun	Goods
261	Pendoma Solutions	737	01-Jan-22			432,240		432,240	0	Thermometres	Goods
262	Questlink Enterprises	714	22-Sep-21	SNV00019 87	28-Oct-21	2,791,990		2,791,990	0	supply of stationeries	Goods
263	Seir Automation Services	270				160,000			160,000	Supply of X-ray commodities ro Chuka and Marimanti Hospitals	Goods
264	Seven Eighty Nine	728	20-Apr-22			601,000		601,000	0	Supply of water tank and 200 litre drip kit tank	Goods
265	Seven Eighty Nine	739	07-Jun-22			2,464,400		2,464,400	0	supply of batteries	Goods
									0	supply of tyres	Goods

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

Contract / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
266 Seven Eighty Nine Shefri	729	20-Apr-22			2,968,000		2,968,000	0	supply of tyres	Goods
267 Investments	3538401	05-Jul-21	003-004 237471 /232568/ 232569	09-Jul-21	2,949,600			2,949,600	Supply of foodstuff to Magutuni Hospital	Goods
268 Simlaw Seeds Company Ltd	3538108	04-Oct-21		06-Oct-21	4,076,600			4,076,600	Supply and delivery of certified seeds	Goods
269 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
270 Snapcrowd General Suppliers	298	24/11/2020	39	15-Dec-20	247,885		247,885	0	Supply of executive table, chair, visitors chairs cabinet and fridge	Goods
271 Sophkia Enterprises	2009123	14/03/2014	7	20-Mar-14	123,200			123,200	Supply of foodstuff to Chuka Hospital	Goods
272 Sophkia Enterprises	2303093	15/10/2014	8	17-Oct-14	157,500			157,500	Supply of foodstuff to Chuka Hospital	Goods
273 Sophkia Enterprises	2023829	11-Jun-14	9	19-Nov-14	192,500			192,500	Supply of foodstuff to Chuka Hospital	Goods
274 Sophkia Enterprises	2361203	28/05/2015	7	06-Mar-15	137,800			137,800	Supply of foodstuff to Chuka Hospital	Goods
275 Styca Enterprises	1069	23/09/2022	002-003	12/10/2022		1,435,000		1,435,000	Supply of non-perishable foodstuff to Marimanti and Kibung'a Hospital	Goods
276 Styca Enterprises	1070	23/09/2022	004-005	07/11/2022		1,573,900		1,573,900	Supply of foodstuff to Magutuni Hospital	Goods
277 Styca Enterprises	TNCG/QT/1 173034/202 2/23	22/02/2023	312,313 and 310	03-Jan-23		184,084		184,084	Supply and delivery of Stationeries	Goods

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
		TNCG/QT/1									
278	Styca Enterprises	173072/2022/23	22/02/2023	307	03-Jan-23		138,000		138,000	Supply and delivery of Printer	Goods
279	Supp Merchants limited	2761855 2761856 2761857	15/09/2016	13,14	15-Sep-16	5,052,950			5,052,950	Supply of Cleaning Materials and Uniforms	Goods
280	Tabaka Supplies	3538477	30-Jun-21	3014	15-Jul-21	2,988,000		2,988,000	0	Supply of clean gloves	Goods
281	Tabaka Supplies	3538485	30-Jun-21	984	27-Jul-21	1,300,000		1,300,000	0	Supply of surgical masks with earloops	Goods
282	Tabaka Supplies	1017	17-Jun-22	1017	22-Jun-22	2,609,400			2,609,400	Supply of assorted medical equipment to new dispensaries	Goods
283	Tabaka Supplies	1151	28-Feb-23	3066	28-Feb-23		2,126,000		2,126,000	Supply of non-pharmaceuticals to Chuka Hospital	Goods
284	Tabaka Supplies	1260	31-May-23	3005	09-Jun-23		983,307		983,307	Supply of dental commodities to Mariamnti and Chuka Hospital	Goods
285	Tabaka Supplies	975	25/05/2022	975	26/05/2022		2,380,000		2,380,000	Supply of clean gloves to Chuka Hospital	Goods
286	Tabaka Supplies	1018	17/06/2022	1018	22/06/2022		2,375,850		2,375,850	Supply of assorted medical equipment for new dispensaries	Goods
287	Tabaka Supplies	1151	28/02/2023	3066	28/02/2023		2,126,000		2,126,000	Supply of non-pharmaceuticals to Chuka Hospital	Goods
288	Tabaka Supplies	1260	31/05/2023	3005	09/06/2023		983,307		983,307	Supply of dental commodities to Mariamnti and Chuka Hospital	Goods

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
289	Tangerine Auto Hardaware	2409442	27/05/2015	6518652	29-May-15	999,780			999,780	Supply of pipes and fittings for Karurna ka rnder water project	Goods
290	Thoma Bookshop	011/012	11-Apr-17	1246	14-Jul-17	998,100			998,100	Supply of stationaries	Goods
291	Thoma Bookshop	1063794	26-Jun-15	833	09-Apr-15	248,832			248,832	Photocopying tender documents	Goods
292	Thumwe Enterprises Ltd	PO 236	18/4/2023		16/06/223		842,000		842,000	supply of office furniture and equipments	Goods
293	Total Hospital Solution Ltd	2342082	02-Mar-15	SNV00001 242	09-Feb-15	317,100			317,100	Supply of medical equipments	Goods
294	Total Hospital Solution Ltd	2342014	16/12/2014	SNV00001 241	09-Feb-15	2,364,000			2,364,000	Supply of medical equipments	Goods
295	Total Hospital Solution Ltd	2342081	02-Mar-15	SNV00001 243	09-Feb-15	712,250			712,250	Supply Of Non-Pharmaceuticals	Goods
296	Total Hospital Solution Ltd	2342016	16/12/2014	SNV00004 239	12-Feb-15	840,000			840,000	Supply of medical equipments	Goods
297	Total Hospital Solution Ltd	2342018	16/12/14	SNV00001 237	12-Feb-15	28,750			28,750	Supply Of Non-Pharmaceuticals	Goods
298	Total Hospital Solution Ltd	2361265	11-Mar-15	SNV00001 545	22-Mar-16	1,533,600			1,533,600	Supply of medical equipments	Goods
299	Total Hospital Solution Ltd	2361264	11-Mar-15	SNV00001 544	22-Mar-16	1,328,250			1,328,250	Supply of medical equipments	Goods
300	Total Kathwana	95	10-May-23	89	14-Apr-23		400,000		400,000	Fuel for AI programme	Goods
301	Trans Maki ltd	100	18-Apr-23	3	04-May-23		400,000		400,000	supply of stationery	Goods
302	Travotech Agencies	3251127	14/10/2015	158319-69	09-Jan-16	1,330,199			1,330,199	Supply of Non-Pharmaceuticals To Chuka Hospital	Goods

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
303	Travotech Agencies	2815404/05	27-Apr-17	158366/67 /85	24-May-17	175,166			175,166	Supply of Laboratory Reagents To Magutuni Hospital	Goods
304	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
305	Ultralab E.A Ltd	635	10-May-21	INV7146	13-May-21	85,000		85,000	0	Servicing of biosafety cabinet at Chuka Hospital	Goods
306	Volkslift East Africa Ltd	Contract	23-Apr-20	526	09-Mar-22	7,222,152			7,222,152	Supply and installation of 1No. lift in OPD Chuka Hospital	Goods
307	Vyokim Enterprise	795	27-Jan-22	3	30-Apr-22	1,214,800		1,214,800	0	Supply of perishable foodstuff to Chuka Hospital	Goods
308	Wagathithu Strategies Weaver Bird Garment Manufacturers Ltd	313	06-Aug-20	3	24-Jun-20	1,825,000		1,825,000	0	supply of Non-pharmaceuticals to chuka Subcounty	Goods
309	Winkpine Enterprises	2409399	16-Nov-15	4645	19-Dec-15	500,000			500,000	Supply of Polo shirts with County logo	Goods
310	Winkpine Enterprises	309	02-Jun-20	8	19-Jun-20	71,500			71,500	Supply of Charcoal to Chuka Hospital	Goods
311	Winkpine Enterprises	976	25-May-22	001-002	30-May-22	368,499		368,499	0	Supply of cleaning materials to Chuka Hospital	Goods
312	Local Authority Pension Fund	payroll deductions				80,539,827			80,539,827	Staff pension contribution	Payroll
313	Local Authority Provident Fund	payroll deductions				184,573,106		5,000,000	179,573,106	Staff pension contribution	Payroll

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
314	APA Insurance Ltd	16256701	11-Feb-18	APA/EMB/TNC/003/2018	02-Nov-18	2,950,113			2,950,113	Motor vehicle insurance	Services
315	Baselink Group Limited	456	04-Feb-21	311	04-Feb-21	115,000			115,000	Provision of Services for JCB reg. 13CG062A	Services
316	Baselink Group Limited	355	13/01/2021	362	03-Mar-21	200,000		200,000	0	Repair Motor Vehicles	Services
317	Baselink Group Limited	392	15/02/2021	358	03-Mar-21	502,254			502,254	Repair Motor Vehicles	Services
318	Baselink Group Limited	385	02-Mar-21	359	03-Mar-21	237,871			237,871	Repair Motor Vehicles	Services
319	Baselink Group Limited	383	02-Mar-21	361	03-Mar-21	231,397			231,397	Repair Motor Vehicles	Services
320	Baselink Group Limited	390	15/02/2021	363	03-Mar-21	256,137			256,137	Repair Motor Vehicles	Services
321	Baselink Group Limited	391	15/02/2021	364	03-Mar-21	701,870			701,870	Repair Motor Vehicles	Services
322	Baselink Group Limited	386	02-Mar-21	354	03-Mar-21	426,222			426,222	Repair Motor Vehicles	Services
323	Baselink Group Limited	354		386	03-Mar-21	426,222			426,222	Repair Motor Vehicles	Services
324	Baselink Group Limited	355		405	03-Mar-21	915,121			915,121	Repair Motor Vehicles	Services
325	Baselink Group Limited	394		356	03-Mar-21	540,848			540,848	Repair Motor Vehicles	Services
326	Baselink Group Limited	395		357	03-Mar-21	716,313			716,313	Repair Motor Vehicles	Services
327	Baselink Group Limited	446	24/03/2021	325	24-Mar-21	374,423			374,423	Repair Motor Vehicles	Services
328	Baselink Group Limited	317	12-Sep-20	306	25-Mar-21	746,734			746,734	Repair Motor Vehicles	Services
329	Baselink Group Limited		15/4/2021	390	15-Apr-21	99,760			99,760	Repair Motor Vehicles	Services

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi**

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
330	Baselink Group Limited	453	15/4/2021	312	15-Apr-21	337,842			337,842	Repair Motor Vehicles	Services
331	Baselink Group Limited	480	19/05/2021	380	19-May-21	200,000		200,000	0	Repair Motor Vehicles	Services
332	Baselink Group Limited	475	19/05/2021	379	19-May-21	221,249			221,249	Repair Motor Vehicles	Services
333	Baselink Group Limited	478	19/05/2021	381	19-May-21	416,981			416,981	Repair Motor Vehicles	Services
334	Baselink Group Limited	477	19/05/2021	382	19-May-21	222,879			222,879	Repair Motor Vehicles	Services
335	Baselink Group Limited	476	21/05/2021	378	21-May-21	700,781			700,781	Repair Motor Vehicles	Services
336	Baselink Group Limited	437	28/05/2021	370	28-May-21	256,531			256,531	Repair Motor Vehicles	Services
337	Baselink Group Limited	489	28/05/2021	372	28-May-21	147,413			147,413	Repair Motor Vehicles	Services
338	Baselink Group Limited	492	28/05/2021	373	28-May-21	239,508			239,508	Repair Motor Vehicles	Services
339	Baselink Group Limited	493	28/05/2021	374	28-May-21	855,268			855,268	Repair Motor Vehicles	Services
340	Baselink Group Limited	491	28/05/2021	375	28-May-21	491,209			491,209	Repair Motor Vehicles	Services
341	Baselink Group Limited	494	28/05/2021	376	28-May-21	432,000			432,000	Repair Motor Vehicles	Services
342	Baselink Group Limited	483	21/05/2021	383	10-Jun-21	84,000			84,000	Repair Motor Vehicles	Services
343	Baselink Group Limited	482	21/05/2021	384	10-Jun-21	190,200			190,200	Repair Motor Vehicles	Services
344	Baselink Group Limited	484	21/05/2021	386	10-Jun-21	84,000			84,000	Repair Motor Vehicles	Services
345	Baselink Group Limited	485	21/05/2021	387	10-Jun-21	210,500			210,500	Repair Motor Vehicles	Services
346	Baselink Group Limited	486	21/05/2021	388	10-Jun-21	955,268			955,268	Repair Motor Vehicles	Services

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
347	Baselink Group Limited	479	19/05/2021	389	10-Jun-21	200,000			200,000	Repair Motor Vehicles	Services
348	Baselink Group Limited	495	28/05/2021	391	10-Jun-21	370,452			370,452	Repair Motor Vehicles	Services
349	Baselink Group Limited	316	12-Sep-20	336	12-Sep-21	152,509			152,509	Repair Motor Vehicles	Services
350	Baselink Group Limited	481		385		198,000			198,000	Repair Motor Vehicles	Services
351	Chanti Ventures Limited	64	29/11/2021	CVS1256	12-Jan-21	90,000		90,000	0	Provision of Conference Hall And Catering Services	Services
352	Chanti Ventures Limited	1665749	02-Jul-20	CVS1246	16-Aug-21	3,345,067		3,345,067	0	Catering Services	Services
353	Chanti Ventures Limited	1665749	02-Jul-20	CVS1247	31-Oct-21	3,345,067			3,345,067	Catering Services	Services
354	Chuka General Construction Co.Ltd	1899025	04-Jan-20	13	09-Oct-20	660,000		660,000	0	Hire of Tents	Services
355	CMC Motors Group	2215431	10-Feb-16	MRU+SIN V-000282	18-Feb-16	11,000			11,000	Motor vehicle service	Services
356	College Of Architecture And Engineering	TNCG/2018-2028	01-Jul-18	4	10-Dec-19	4,000,000			4,000,000	County spatial plan designing, and printing single business permits	Services
357	D Wanduh Logistics And Suppliers	41	10-Mar-21	80	29-Mar-21	1,615,000			1,615,000	Carrying out survey and design for Rianthiga Irrigation project	Services
358	Duo Building Contractors	1665505	26/04/2019	81	23-May-19	1,342,000		1,342,000	0	Printing of business cards	Services
359	Ekiruun Enterprises	9375729	06-Feb-18	001	05-Feb-18	40,000			40,000	Printing of tender documents	Services
360	Fesi Investors Ltd	339	10-Mar-17	5	12-Mar-17	418,500		418,500	0		Services

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi**

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
361	Fortec Medix Supplies Ltd			INV3391	18-Feb-22		1,722,600		1,722,600	Servicing of oxygen plant at Chuka Hospital	Services
362	Fortec Medix Supplies Ltd			INV3402	28-Jun-22		494,387		494,387	Servicing and repair of mortuary at Chuka Hospital	Services
363	FORTEC MEDIX SUPPLIES LTD	Contract	09/12/2021	INV3402	28/06/2022		494,387		494,387	Servicing and repair of mortuary at Chuka Hospital	Services
364	Hitec Autogarage	667	11-Mar-22			475,000		475,000	0	Repair of Motor Vehicles	Services
365	Hitec Autogarage	662	11-Mar-22			89,080			89,080	Repair of Motor Vehicles	Services
366	Hitec Autogarage	663	11-Mar-22			60,200			60,200	Repair of Motor Vehicles	Services
367	Hitec Autogarage	664	11-Mar-22			29,800			29,800	Repair of Motor Vehicles	Services
368	Hitec Autogarage	665	11-Mar-22			42,950			42,950	Repair of Motor Vehicles	Services
369	Hitec Autogarage	668	11-Mar-22			15,490			15,490	Repair of Motor Vehicles	Services
370	Hitec Autogarage	669	11-Mar-22			58,420			58,420	Repair of Motor Vehicles	Services
371	Holman Brothers E.A ltd	1665624		IN112829	16-Aug-19	1,284,526			1,284,526	Provision of service for motor grader	Services
372	Honi General Contractors	203	02-Feb-22	4	21/3/22	1,798,500		1,798,500	0	Feasibility study and detailed survey for Kabuboni proposed irrigation project	Services
373	Hydrovision Technologies solutions	193	25/11/21	1	14/01/22	1,691,134		1,691,134	0	Repair of solar pumping system for Muriigi, Weru and Nkondi	Services

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
374	Ineriti Auto Garage	0986774/15/	16-Jun-15	1589/2050	16-Jun-15	525,638			525,638	Motor vehicle service	Services
375	Ineriti Auto Garage	915928	22-Nov-15	2057	25-Jun-15	163,550		163,550	0	Service of vehicle reg. No. GKA6224P	Services
376	Jasho Prime Supermarket	1063890	04-May-16	9955	15-Apr-16	40,000			40,000	Hire of transport services kitemgela to Chuka Hospital	Services
377	Jornvick Enterprises	1625974	02-Nov-20	20	17-Jun-20	480,000		480,000	0	Planting of Trees and greening	Services
378	Joy M. Mugira Enterprises			13 and 14	02-Jul-22		36,000		36,000	Nkondi ward office rent for March to June,2022	Services
379	Kabco contractors limited	986763	22/05/2015			737,760			737,760	landscaping and beautification works for mariranti town	Services
380	Kagaki Investments Limited	128	27-Oct-17	3	06-Nov-17	504,194			504,194	Maintenance of kathwana headquarters block	Services
381	KENSTAR ELECTRICALS AND HARDWARE LTD	1241	17-May-23	24	19-May-23		398,000		398,000	Replacement of CT Scan armoured cable at Chuka Hospital	Services
382	Kenya School of Government	Various				2,400,000			2,400,000	Staff Training	Services
383	Kerim Enterprises Ltd			INV/2021/05	12-Jun-21	1,970,000			1,970,000	Preventative and corrective maintenance of county ICT equipments	Services
384	Kimwere Investments	1290223	15-Nov-16	495&496	13-Jun-16	430,020			430,020	Catering services	Services
385	Legacy Star Hotel Chuka					25,000		25,000	0	Catering services	Services

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
386	Liste Products	contract	31/05/2022	602	08/02/2023		1,576,240		1,576,240	provision of cleaning services for the month of February 2023	Services
387	Liste Products	contract	31/05/2022	603	08/03/2023		1,576,240		1,576,240	provision of cleaning services for the month of March 2023	Services
388	Liste Products	contract	31/05/2022	604	06/04/2023		1,576,240		1,576,240	provision of cleaning services for the month of April 2023	Services
389	Liste Products	contract	31/05/2022	605	06/05/2023		1,576,240		1,576,240	provision of cleaning services for the month of May 2023	Services
390	Liste Products	contract	31/05/2022	606	08/07/2023		1,576,240		1,576,240	provision of cleaning services for the month of June 2023	Services
391	Lowland Hotel			3371	10-May-23		147,100		147,100	Catering services	Services
392	Lowland Hotel			3211	16-Mar-23		83,200		83,200	Catering services	Services
393	Lowland Hotel			3444	05-Jun-23		36,000		36,000	Catering services	Services
394	Lowland Hotel	1204	15-Mar-23				81,000		81,000	Catering services	Services
395	Lowland Hotel	1238	05-May-23				216,000		216,000	Catering services	Services
396	Lowland Hotel	1263	02-Jun-23				45,000		45,000	Catering services	Services
397	Lowland Hotel	1204	15/03/2023	3211	16/03/2023		83,200		83,200	Catering services	Services
398	Lowland Hotel	1238	05/05/2023	3371	10/05/2023		147,100		147,100	Catering services	Services
399	Lowland Hotel	1263	02/06/2023	3444	05/06/2023		36,000		36,000	Catering services	Services
400	Makinya Auto Garage		14-Dec-22	590	14-Dec-22		39,300		39,300	Repair of Motor Vehicles	Services
401	Makinya Auto Garage		28-Mar-23	47300	28-Mar-23		47,300		47,300	Repair of Motor Vehicles	Services

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
402	Makinya Auto Garage		23-Aug-22	551	23-Aug-22		32,600		32,600	Repair of Motor Vehicles	Services
403	Makinya Auto Garage		23-Dec-22	568	23-Dec-22		37,300		37,300	Repair of Motor Vehicles	Services
404	Makinya Auto Garage		12-Apr-23	563	12-Apr-23		49,300		49,300	Repair of Motor Vehicles	Services
405	Makinya Auto Garage			509			43,000		43,000	Repair of Motor Vehicles	Services
406	Makinya Auto Garage		02-Mar-23	188	02-Mar-23		49,800		49,800	Repair of Motor Vehicles	Services
407	Makinya Auto Garage		28-Feb-23	190	28-Feb-23		41,300		41,300	Repair of Motor Vehicles	Services
408	Makinya Auto Garage		23-Feb-23	597	23-Feb-23		18,100		18,100	Repair of Motor Vehicles	Services
409	Makinya Auto Garage			566			60,800		60,800	Repair of Motor Vehicles	Services
410	Makinya Auto Garage		28-Feb-23	187	28-Feb-23		29,600		29,600	Repair of Motor Vehicles	Services
411	Makinya Auto Garage		14-Apr-23	194	14-Apr-23		44,200		44,200	Repair of Motor Vehicles	Services
412	Makinya Auto Garage		20-Oct-22	553	20-Oct-22		102,900		102,900	Repair of Motor Vehicles	Services
413	Makinya Auto Garage		24-Nov-22	557	24-Nov-22		42,900		42,900	Repair of Motor Vehicles	Services
414	Makinya Auto Garage		21-Sep-22	579	21-Sep-22		47,400		47,400	Repair of Motor Vehicles	Services
415	Makinya Auto Garage		15-Feb-23	591	15-Feb-23		59,800		59,800	Repair of Motor Vehicles	Services
416	Makinya Auto Garage		14-Dec-22	584	14-Dec-22		27,800		27,800	Repair of Motor Vehicles	Services
417	Makinya Auto Garage		22-Feb-23	599	22-Feb-23		49,700		49,700	Repair of Motor Vehicles	Services
418	Makinya Auto Garage		05-Oct-22	189	05-Oct-22		48,800		48,800	Repair of Motor Vehicles	Services

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
419	Makinya Auto Garage		28-Sep-22	554	28-Sep-22		100,800		100,800	Repair of Motor Vehicles	Services
420	Makinya Auto Garage		08-Nov-22	583	08-Nov-22		50,900		50,900	Repair of Motor Vehicles	Services
421	Makinya Auto Garage		07-Jul-22	585	07-Jul-22		14,700		14,700	Repair of Motor Vehicles	Services
422	Makinya Auto Garage		08-Feb-23	588	08-Feb-23		21,500		21,500	Repair of Motor Vehicles	Services
423	Makinya Auto Garage		21-Sep-22	481	21-Sep-22		310,900		310,900	Repair of Motor Vehicles	Services
424	Makinya Auto Garage		24-Jan-23	580	24-Jan-23		58,900		58,900	Repair of Motor Vehicles	Services
425	Makinya Auto Garage		19-Jan-23	475	19-Jan-23		37,800		37,800	Repair of Motor Vehicles	Services
426	Makinya Auto Garage		18-Nov-22	565	18-Nov-22		135,500		135,500	Repair of Motor Vehicles	Services
427	Makinya Autospare	255	11-Jul-16	170	16-May-17	230,000		170,300	59,700	Repair of Motor Vehicles	Services
428	Marimanti Homelodge Resort	36	27-Nov-20	432	10-Dec-20	128,528			128,528	Catering services	Services
429	Marimanti Homelodge Resort	35	08-Dec-20	438	10-Dec-20	65,900			65,900	Catering services	Services
430	Mopoa Contractors Limited			4	24-Apr-19	3,220,000			3,220,000	Bush cleaning, light grading of mukothima market roads, gathithini and kathangachini market roads	Services
431	Morven Kestar Mosmart	2303021	09-Mar-14	6668	26-Sep-14	307,750			307,750	being provision of printing services	Services
432	Enterprises Ltd	1241	08-May-23	50	08-May-23		90,000		90,000	Catering services	Services

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
433	Mosmart Enterprises Ltd	1241	08/05/2023	50	08/05/2023		90,000		90,000	Catering services during a meeting to plan on FIF in Tharaka North and Tharaka South sub counties	Services
434	Mountain Breeze Hotel Ltd			2168	17-May-21	315,000			315,000	provision of conference facility	Services
435	Muktas Kenya Ltd	1665525	17/04/2020	46	06-Jul-19	1,404,000		1,404,000	0	Survey and Design for twamionki Irrigation project	Services
436	Murango Mwenda & Co. Advocates			CMKMT/23/2015	16-Dec-19	5,370,800			5,370,800	Chuka HC ELC No 215 of 2017	Services
437	Mutindwa Enterprises	986910	03-Sep-15	7	03-Sep-15	14,449			14,449	Service KBY 640C	Services
438	Natareen Trading Company Limited	208	02-Feb-22	105	21/03/22	1,782,000			1,782,000	Feasibility study and detailed survey for Mukuuni proposed irrigation project	Services
439	Nation Media Group	1626000	18-Feb-20	10001898 89	19-May-20	140,220			140,220	Advertisement space intention to plan chuka town	Services
440	Nation Media Group	220	08-Oct-21	10002102 67	09-Aug-20	222,300			222,300	Advertisements	Services
441	Nation Media Group	221	13/08/2021	10002095 07	09-Nov-20	592,800			592,800	Advertisements	Services
442	Nation Media Group	222	13/09/2021	20274	30/9/2021	1,160,000		1,160,000	0	Advertisements	Services
443	Nyamu Nyaga & Co. Advocates			NN/MRU/GEN/19	15-Jan-21	5,382,400			5,382,400	Chuka ELC Petition No. 1 of 2018	Services
444	Nyarbo General Contractors & Supplies	205	02-Jan-22	8	21/03/2022	1,782,000			1,782,000	Feasibility study and detailed survey for	Services

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
										weru proposed irrigation project	
445	Palista Investment Limited	1290242	23-Nov-16	28/01/2017	23-Nov-16	2,994,300			2,994,300	Bush clearing along Tunyai market and Nkodi Market	Services
446	Pelt Security Services Ltd	contract	31/05/2022	IN7702	30/04/2023		1,394,000		1,394,000	provision of security services for the month of April 2023	Services
447	Pelt Security Services Ltd	contract	31/05/2022	INV7965	31/05/2023		1,394,000		1,394,000	provision of security services for the month of May 2023	Services
448	Pelt Security Services Ltd	contract	31/05/2022	INV8301	30/06/2023		1,394,000		1,394,000	provision of security services for the month of June 2023	Services
449	Permurit Automobile		15/5/2023.	330	15-May-23		29,000		29,000	Repair of Motor Vehicles	Services
450	Permurit Automobile		15-May-23	331	15-May-23		29,000		29,000	Repair of Motor Vehicles	Services
451	Permurit Automobile		17-May-23	332	17-May-23		29,000		29,000	Repair of Motor Vehicles	Services
452	Permurit Automobile		23-Mar-23	313	23-Mar-23		6,000		6,000	Repair of Motor Vehicles	Services
453	Permurit Automobile		12-May-23	333	12-May-23		29,000		29,000	Repair of Motor Vehicles	Services
454	Permurit Automobile		27-Feb-23	317	27-Feb-23		27,000		27,000	Repair of Motor Vehicles	Services
455	Permurit Automobile		17-Mar-23	316	17-Mar-23		29,000		29,000	Repair of Motor Vehicles	Services
456	Permurit Automobile		05-May-23	325	05-May-23		29,000		29,000	Repair of Motor Vehicles	Services
457	Permurit Automobile		28-Apr-23	326	28-Apr-23		29,000		29,000	Repair of Motor Vehicles	Services

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
458	Permutit Automobile		12-Mar-23	318	12-Mar-23		29,000		29,000	Repair of Motor Vehicles	Services
459	Permutit Automobile		16-Apr-23	323	16-Apr-23		16,000		16,000	Repair of Motor Vehicles	Services
460	Permutit Automobile		20-Apr-23	322	20-Apr-23		27,000		27,000	Repair of Motor Vehicles	Services
461	Permutit Automobile		22-Mar-23	319	22-Mar-23		29,000		29,000	Repair of Motor Vehicles	Services
462	Permutit Automobile Repairs	706	31-Mar-22			141,000			141,000	Repair of Motor Vehicles	Services
463	Permutit Automobile Repairs	707	31-Mar-22			112,500			112,500	Repair of Motor Vehicles	Services
464	Permutit Automobile Repairs	708	31-Mar-22			58,000			58,000	Repair of Motor Vehicles	Services
465	Permutit Automobile Repairs	709	31-Mar-22			28,000			28,000	Repair of Motor Vehicles	Services
466	Permutit Automobile Repairs	703	31-Mar-22			406,000			406,000	Repair of Motor Vehicles	Services
467	Permutit Automobile Repairs	704	31-Mar-22			83,000			83,000	Repair of Motor Vehicles	Services
468	Permutit Automobile Repairs	705	31-Mar-22			115,500			115,500	Repair of Motor Vehicles	Services
469	PRD Rigs Kenya Ltd	227	17/05/22	1	30/05/2022	1,362,017		1,362,017	0	Provision of services routine mentainance of rig equipment and servicing of machine	Services

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi**

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
470	Pre-Engineered Building systems	1665545	15/05/2019	77	06-Jun-19	2,805,000		2,805,000	0	Hydrological survey and design for boreholes	Services
471	Roberts Atlantic Company Ltd	TNCG/QT/8 97162-2021/2022	INV/02/ TNCG/2021		12-Jul-21	2,960,000		2,960,000	0	procurement of networking services and network infrastructure setup	Services
472	Rollwell Enterprises	207	02-Feb-22	101	21/03/22	1,842,500			1,842,500	Feasibility study and detailed survey for Kamuganka proposed irrigation project	Services
473	Romma Motor Care Services		13/04/2023	1960	13/04/2023		54,476		54,476	Repair of Motor Vehicles	Services
474	Romma Motor Care Services		20/06/2023	1226	20/06/2023		66,700		66,700	Repair of Motor Vehicles	Services
475	Romma Motor Care Services		13/04/2023	1986	13/04/2023		170,462		170,462	Repair of Motor Vehicles	Services
476	Romma Motor Care Services		17/05/2023	1990	17/05/2023		97,556		97,556	Repair of Motor Vehicles	Services
477	Romma Motor Care Services		20/04/2023	1967	20/04/2023		86,884		86,884	Repair of Motor Vehicles	Services
478	Romma Motor Care Services		21/04/2023	1970	21/04/2023		103,298		103,298	Repair of Motor Vehicles	Services
479	Romma Motor Care Services		05-May-23	1948	05-May-23		71,804		71,804	Repair of Motor Vehicles	Services
480	Romma Motor Care Services		05-Oct-23	1994	05-Oct-23		50,808		50,808	Repair of Motor Vehicles	Services
481	Romma Motor Care Services		21/4/2023	1972	21/04/2023		123,540		123,540	Repair of Motor Vehicles	Services
482	Romma Motor Care Services		30/03/2023	1945	30/03/2023		175,508		175,508	Repair of Motor Vehicles	Services
483	Romma Motor Care Services		05-May-23	1983	05-May-23		108,112		108,112	Repair of Motor Vehicles	Services
484	Romma Motor Care Services		25/5/2023	1980	25/5/2023		110,084		110,084	Repair of Motor Vehicles	Services

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
485	Romma Motor Care Services		04-Jun-23	1950	04-Jun-23		111,824		111,824	Repair of Motor Vehicles	Services
486	Romma Motor Care Services		25/5/2023	1992	25/5/2023		257,984		257,984	Repair of Motor Vehicles	Services
487	Romma Motor Care Services		18/5/2023	1989	18/5/2023		47,212		47,212	Repair of Motor Vehicles	Services
488	Runa Holdings & Contractors	1562570	04-Sep-18	1	05-Feb-18	1,458,000			1,458,000	Survey & Design for Kavando irrigation project	Services
489	Rwigi K.M Construction Co Ltd	1562575	04-Jul-17	1	05-Oct-18	1,549,200		1,549,200	0	Survey and Design for Gacenthinkuru Irrigation project	Services
490	Super Systems Security Co. Limited	contract	03-Mar-20	837	26-Jan-22	437,419			437,419	provision of security services for the month of January 2022	Services
491	Super Systems Security Co. Limited	contract	03-Mar-20	847	31-Mar-22	1,760,000		1,760,000	0	Provision of security services for the month of March 2022	Services
492	Super Systems Security Co. Limited	contract	03-Mar-20	851	02-May-22	1,760,000		1,760,000	0	provision of security services for the month of April 2022	Services
493	Super Systems Security Co. Limited	contract	03-Mar-20	852	03-Jun-22	1,760,000		1,760,000	0	provision of security services for the month of May 2022	Services
494	Super Systems Security Co. Limited	contract	03-Mar-20	853	30-Jun-22	1,760,000		1,760,000	0	provision of security services for the month of June 2022	Services
495	Super Systems Security Co. Limited	contract	03/03/2020	887	04/07/2022		1,760,000		1,760,000	provision of security services for the month of June 2022	Services

County Government of Tharaka Nithi
County Executive of Tharaka Nithi

Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
496	Super Systems Security Co. Limited	contract	03/03/2020	888	06/08/2022		1,760,000		1,760,000	provision of security services for the month of July 2022	Services
497	Super Systems Security Co. Limited	contract	03/03/2020	889	06/09/2022		1,760,000		1,760,000	provision of security services for the month of August 2022	Services
498	Super Systems Security Co. Limited	contract	03/03/2020	894	07/10/2022		1,760,000		1,760,000	provision of security services for the month of September 2022	Services
499	Tally International consultancy				15/11/2021	481,790			481,790	maintenance and servicing of Bus park	Services
500	Tally International consultancy				15/7/2021	481,790			481,790	maintenance and servicing of Bus park	Services
501	Tally International consultancy				15/9/2021	481,790			481,790	maintenance and servicing of Bus park	Services
502	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
503	Telkom Kenya Ltd			AUT/0210 602/ 0000703	04-Jul-21	603,850		603,849	1	Monthly Bills (July 2021 internet dedicated)	Services
504	Tim Autocare Nkubu		17-Mar-23	5620	17-Mar-23		49,500		49,500	Repair of Motor Vehicles	Services
505	Tims Auto Care Garage	1063704	26-May-15	232	06-Sep-15	487,000			487,000	Repair and service for KBY 640C	Services
506	Tims Auto Care Garage	352	13-Mar-17	1174	05-Apr-17	139,000			139,000	Servicing of vehicle reg. No. 13GC 006A	Services
507	Tims Auto Care Garage	634	25-Jan-22			27,000			27,000	Repair of Motor Vehicles	Services

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
508	Tims Auto Care Garage	631	25-Jan-22			78,000			78,000	Repair of Motor Vehicles	Services
509	Tims Auto Care Garage	632	25-Jan-22			36,500			36,500	Repair of Motor Vehicles	Services
510	Tims Auto Care Garage	633	25-Jan-22			63,200			63,200	Repair of Motor Vehicles	Services
511	Tredds Resort	72	22/01/2021	TNCO42	27/01/2021	289,440		289,440	0	Provision of Conference Facility and Catering Services	Services
512	Tredds Resort	89	21/05/2021	TNCO74	26/05/2021	150,000		150,000	0	Provision of Catering Services	Services
513	Tredds Resort	73	03-Dec-21		29-Jun-21	67,500		67,500	0	Provision of Catering Services	Services
514	Tredds Resort	74	26/05/2021		29-Jun-21	150,000		150,000	0	Provision of catering services	Services
515	Tredds Resort	81	03-Nov-21	TNCG059/2021	03-Dec-21	45,000		45,000	0	Provision of Catering Services	Services
516	Tredds Resort	80	03-Sep-21	TNCG056/2021	03-Dec-21	67,500		67,500	0	Provision of Catering Services	Services
517	Tredds Resorts	71	21/2/2021	TNCG50/2021	21-Feb-21	205,320			205,320	Catering services	Services
518	Tredds Resorts	189	24/11/2021	TNCO152/2021	12-May-21	29,500		29,500	0	Catering services	Services
519	Tredds Resorts	184	12-Jan-21	TNCO154/2021	12-Aug-21	23,600		23,600	0	Catering services	Services
520	Tredds Resorts	186	12-Jan-21	TNCO150/2021	23/11/2021	23,600		23,600	0	Catering services	Services
521	Tredds Resorts	185	17/11/2021	TNCO151/2021	28/11/2021	17,700		17,700	0	Catering services	Services
522	Tredds Resorts	187	12-Jan-21	TNCG158/2021	15/12/2021	513,300		513,300	0	Catering services	Services
523	Tredds Resorts	226	13/04/2022	TNCO176/2022	05-Jan-22	23,600		23,600	0	Catering services	Services

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 2023**

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
524	Tredds Resorts	193	01-Mar-22	TNC0160/ 2022	14/01/2022	29,500		29,500	0	Catering services	Services
525	Tredds Resorts	227	22/03/2022	TNC0175/ 2022	04-Feb-22	42,480		42,480	0	Catering services	Services
526	Tredds Resorts	280	28/01/2022	TNC0167/ 2021	13/2/2022	23,600		23,600	0	Catering services	Services
527	Tredds Resorts	194	25/01/2022	TNC0164/ 2022	02-Mar-22	29,500		29,500	0	Catering services	Services
528	Tredds Resorts	295	03-Jan-22	TNC0172/ 2022	18/3/2022	17,700		17,700	0	Catering services	Services
529	Tredds Resorts	297	03-Apr-22	TNC0173/ 2022	21/3/2022	29,500		29,500	0	Catering services	Services
530	Tredds Resorts	258	21/03/2022	TNC0174/ 2022	27/3/2022	59,000		59,000	0	Catering services	Services
531	Tredds Resorts	284	17/02/2022	TNC0169/ 2022	03-Apr-22	35,400		35,400	0	Catering services	Services
532	Tredds Resorts	228	22/03/2022	TNC0177/ 2022	14/5/2022	35,400		35,400	0	Catering services	Services
533	Tredds Resorts	231	05-Sep-22	TNC0178/ 2022	22/5/2022	17,700		17,700	0	Catering services	Services
534	Tredds Resorts	229	25/04/2022	TNC0180/ 2022	24/5/2022	35,400		35,400	0	Catering services	Services
535	Tredds Resorts	230	05-Sep-22	TNC0181/ 2022	25/5/2022	35,400		35,400	0	Catering services	Services
536	Tredds Resorts	233	05-Dec-22	TNC0182/ 2022	26/5/2022	17,700		17,700	0	Catering services	Services
537	Tredds Resorts	299	23/5/2022	TNC0183/ 2022	28/5/2022	442,500		442,500	0	Catering services	Services
538	Tredds Resorts	286	25/02/2022	TNC0170/ 2022	03-Aug-22	125,080		125,080	0	Catering services	Services
539	Tredds Resorts	296	05-Feb-22	TNC0178/ 2022	05-Oct-22	590,000		590,000	0	Catering services	Services
540	Tredds Resorts	291	25/02/2022	TNC0171/ 2022	03-Dec-22	261,370		261,370	0	Catering services	Services

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
541 Tredds Resorts	190	12-Jun-21	TNCO159/2021	15/12/20221	448,164		448,164	0	Catering services	Services
542 Tredds Resorts	303	06-Feb-23	TNCO396/2023	06-Jul-23		53,100		53,100	Catering services	Services
543 Tredds Resorts	287	28/2/2023	TNCO333/2023	03-Jun-23		1,475,000		1,475,000	Catering services	Services
544 Tredds Resorts	305	06-Mar-23	TNCO393/2023	06-Aug-23		35,400		35,400	Catering services	Services
545 Tredds Resorts	307	06-Apr-23	TNCO394/2023	11-Jun-23		59,000		59,000	Catering services	Services
546 Tredds Resorts	310	06-Apr-23	TNCO398/2023	14-Jun-23		17,700		17,700	Catering services	Services
547 Tredds Resorts		30/05/2023	TNCO391/2023	06-Apr-23		17,700		17,700	Catering services	Services
548 Tredds Resorts	313	14/06/2023	TNCO399	20/06/2023		59,000		59,000	Catering services	Services
549 Tredds Resorts	314	14/06/2023	TNCO401/2023	26/06/2023		213,580		213,580	Catering services	Services
550 Tredds Resorts	315	14/06/2023	TNCO402/2023	26/06/2023		713,900		713,900	Catering services	Services
551 Tredds Resorts	309	06-Nov-23	TNCO395/2023	06-Nov-23		23,600		23,600	Catering services	Services
552 Tredds resorts			352	04-Apr-23		283,200		283,200	catering services	Services
553 Tredds Resorts			TNCGO30			25,500		25,500	Catering services	Services
554 Tredds Resorts			TNCGO34			50,000		50,000	Catering services	Services
555 Tredds Resorts			TNCGO35			15,000		15,000	Catering services	Services
556 Tredds Resorts			TNCGO35			37,500		37,500	Catering services	Services
557 Tredds Resorts			TNCGO36			45,000		45,000	Catering services	Services
558 Tredds Resorts	1123	24/01/20232	TNCO308/2023	26/01/2023		22,500		22,500	Catering services	Services

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi**

Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
559	Treddis Resorts	1181	22/03/2023	TNCO349/2023	29/03/2023		50,000		50,000	Catering services	Services
560	Treddis Resorts	1186	22/03/2023	TNCO355/2023	06/04/2023		15,000		15,000	Catering services	Services
561	Treddis Resorts	1197	10/04/2023	TNCO356/2023	11/04/2023		37,500		37,500	Catering services	Services
562	Treddis Resorts	1184	18/04/2023	TNCO360/2023	20/04/2023		45,000		45,000	Catering services	Services
563	Treddis Resorts	1223	20/04/2023	TNCO361/2023	24/04/2023		30,000		30,000	Catering services	Services
564	Treddis Resorts	1253	02/05/2023	TNCO367/2023	03/05/2023		120,000		120,000	Catering services	Services
565	Treddis Resorts			TNC 0400	21-Jun-23		94,400		94,400	Catering Services	Services
566	Veglodjejo Limited			002	25-Mar-19	68,440		68,440	0	Supply of Service Charter and broad based pull up banner	Services
567	Villa Motors					263,910			263,910	repair of motor vehicles	Services
568	Walker Automec	915902	06-May-14	1307	23-Feb-15	107,000			107,000	Motor vehicle service	Services
569	Walker Automec		23-May-23	973	23-May-23		77,000		77,000	Repair of Motor Vehicles	Services
570	Walker Automec		16-May-23	986	16-May-23		40,000		40,000	Repair of Motor Vehicles	Services
571	Walker Automec		12-May-23	989	12-May-23		201,500		201,500	Repair of Motor Vehicles	Services
572	Walker Automec		22-May-23	991	22-May-23		317,300		317,300	Repair of Motor Vehicles	Services
573	Walker Automec		26-May-23	987	26-May-23		49,500		49,500	Repair of Motor Vehicles	Services
574	Walker Automec		11-May-23	977	11-May-23		99,000		99,000	Repair of Motor Vehicles	Services
575	Walker Automec		16-May-23	978	16-May-23		51,000		51,000	Repair of Motor Vehicles	Services

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023

	Contractor / Supplier Name	Contract / LPO / LSO No.	Contract / LPO / LSO Date	Invoice No./ Fee Note	Invoice Date	Balance as at 30th June 2022 Ksh.	Addition During the Financial Year Ksh	Payment During the Financial Year Ksh	Balance as at 30th June 2023 Ksh	Description of Work Done	Expenditure Class
576	Walker Automec		22-May-23	985	22-May-23		46,000		46,000	Repair of Motor Vehicles	Services
577	Walker Automec		16-May-23	981	16-May-23		49,000		49,000	Repair of Motor Vehicles	Services
578	Walker Automec		23-May-23	975	23-May-23		49,000		49,000	Repair of Motor Vehicles	Services
579	Walker Automec		17-May-23	980	17-May-23		39,000		39,000	Repair of Motor Vehicles	Services
580	Walker Automec		11-May-23	973	11-May-23		42,000		42,000	Repair of Motor Vehicles	Services
581	Walker Automec		19-May-23	983	19-May-23		71,000		71,000	Repair of Motor Vehicles	Services
582	Walker Automec		23-May-23	984	23-May-23		40,000		40,000	Repair of Motor Vehicles	Services
583	WaterTex Engineering Technology	173		2	12-Jun-21	150,000		150,000	0	provision of professional servis for a Driller	Services
584	Meru Television Services Limited	219	08-Oct-21	21073	12-Sep-21	464,000		464,000	0	Advertisements	Services
585	Zacka Construction And Suppliers	380	17-Jan-17	5	15-Feb-17	110,000			110,000	Lease of store	Services
	Total					872,160,551	262,601,789	323,987,640	810,774,700		

**County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30,2023
VI. SUMMARY OF NON-CURRENT ASSET REGISTER**

ASSETS CLASS	Historical Cost as at 30th June 2022	Acquisition During the Year	Historical Cost as at 30th June 2023
Land	4,386,080	-	4,386,080
Construction of Building and Infrastructure	1,825,972,041	20,297,293	1,846,269,334
Refurbishment of Buildings	265,232,767	2,811,441	268,044,208
Purchase of Vehicles and other Transport Equipment	388,850,117	42,381,060	431,231,177
Office Equipment, Furniture and Fittings	131,149,149	32,252,485	163,401,634
Purchase of ICT Equipment, Software and Other ICT Assets	196,064,472	12,357,616	208,422,088
Other specialised Machinery and Equipment	361,259,218	10,485,922	371,745,140
Infrastructure and Civil Works	2,030,792,010	259,814,086	2,290,606,096
Purchase of Household Furniture and Institutional Equipments	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	380,399,903	5,612,754,839

County Government of Tharaka Nithi
County Executive of Tharaka Nithi
Annual Report and Financial Statements for the Year ended June 30, 2023

VII. INTER – ENTITY TRANSFERS

Ref	Entity	Q1	Q2	Q3	Q4	Cumulative amount transferred. Ksh	Amount Confirmed as received. Ksh.
1	Bursary Fund				20,560,000	20,560,000	20,560,000
2	UDG				2,339,915	2,339,915	2,339,915
3	KSCAP			98,599,181	0	98,599,181	98,599,181
4	ASDSP			16,071,032	0	16,071,032	16,071,032
5	ELRP			27,036,707	40,124,114	67,160,821	67,160,821
	Total			141,706,920	60,685,031.339	202,391,951.339	202,391,951.339



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 Humphrey Gitonga Kinjua
 Director of Finance
 County Executive



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 CPA Nduati E.K
 Director Accounting Services
 County Funds