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# REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF EMBU FOR THE YEAR ENDED 30 JUNE, 2021

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# COUNTY GOVERNMENT OF EMBU

## ANNUAL REPORT AND FINANCIAL STATEMENTS

## FOR THE FINANCIAL YEAR ENDED
## JUNE 30, 2021

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

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# 1. KEY ENTITY INFORMATION AND MANAGEMENT

## a) Background information

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

## b) Key Management

The *County Executive's* day-to-day management is under the following key organs:

| | Name | Designation | Date of holding office |
|---|---|---|---|
| 1. | H.E. Martin Nyaga Wambora | Governor | 8th August 2017 |
| 2. | H.E. David Kariuki Njiru | Deputy Governor | 8th August 2017 |
| 3. | Dr. John Njeru Njagi | CECM, Finance and Economic Planning | 17th Oct. 2017 |
| 4. | Dr. Joan Mwende | CECM, Trade, Investments and Industrialization | 28th May 2019 |
| 5. | Eng. Patrick Njiru Waganagwa | CECM, Transport, Housing and Infrastructure | 17th Oct. 2017 |
| 6. | Mr. Suleiman Kariuki Nthiga | CECM, Agriculture and Livestock | 17th Oct. 2017 |
| 7. | Ms. Jane Ndegi | CECM, Lands, Water and Irrigation | 17th Oct. 2017 |
| 8. | Mr. John Kiamati | CECM, Education, Vocational Training & Youth | 28th May 2019 |
| 9. | Mr. David G. Kariuki | CECM, Public Service & Administration | 28th May 2019 |
| 10. | H.E. David Kariuki Njiru | CECM, Health | 28th May 2019 |
| 11. | Mr. Josphat Kithumbu Muriuki | CECM, Gender, Culture and Sports | 17th Oct. 2017 |

## c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were: ***(Include all the accounting officers of departments within the County)***

| No. | Designation | Name |
|---|---|---|
| 1. | CECM Finance and Economic Planning | **-John Njeru Njagi, Phd** |

| No. | Designation | Name |
|---|---|---|
| 2. | Accounting Officer-Health Department | **-Ms. MaryMercy Munene** |
| 3. | Accounting Officer-Infrastructure Department | **-Mr. Fredrick Ndaire** |
| 4. | Accounting Officer-Lands & Water Department | **-Eng. Albert Gatuta** |
| 5. | Accounting Officer-Gender | **-Ms. Grace Muriithi** |
| 6. | Accounting Officer- Finance & Planning Department | **-Mr. Damiano Muthee** |
| 7. | Accounting Officer-Trade & Industrialization Department | **-Mr. Wilson Gitonga** |
| 8. | Accounting Officer-Agriculture Department | **-Ms. Ruth Wambui** |
| 9. | Accounting Officer-Youth & Sports Department | **-Mr. Samuel Wachira** |
| 10. | Accounting Officer-Administration and Devolution | **-Mr. John Mukundi** |

**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the year ended 30th June 2021 were:

- County Assembly of Embu County
- County Liaison Committee
- Public Accounts Committee
- Audit Committee

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

The County is made up of a County Assembly and County Executive. The County Assembly (CA) consists of the Members of County Assembly (MCAs) who are elected by the people to represent them in the Assembly. The CA is headed by the Speaker.

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

## The County Assembly

The County Assembly is made of the MCAs. It is headed by the Speaker who is elected by the MCAs. The CA is the legislative authority in the County. It also plays an oversight role in ensuring that the County resources are well allocated and well spent. The CA is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly.

In executing its mandate, the CA has the following oversight committees:

1. Public Accounts Committee

2. Liaison Committee

## Public Accounts Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held three extra sittings to deal with arising matters. The members who served in the committee during the year were:

| No. | Name | Position | Period served |
|---|---|---|---|
| 1. | Hon. Phillip K. Nzangi | Chairperson | 8th Sept. 2017 to 30th June 2022 |
| 2. | Hon. Edith Wanjira Nyaga | Vice chairperson | 8th Sept. 2017 to 30th June 2022 |
| 3. | Hon. Nathan K. Mwari | Member | 8th Sept. 2017 to 30th June 2022 |
| 4. | Hon. Salesio Njeru Kimaru | Member | 8th Sept. 2017 to 30th June 2022 |
| 5. | Hon. Sicily Warue Mbugi | Member | 8th Sept. 2017 to 30th June 2022 |
| 6. | Hon. Edna Kanini Muisyo | Member | 8th Sept. 2017 to 30th June 2022 |
| 7. | Hon. Masters L. Mwaniki | Member | 8th Sept. 2017 to 30th June 2022 |
| 8. | Hon. Peter Muriithi Nyaga | Member | 8th Sept. 2017 to 30th June 2022 |
| 9. | Hon. Patrick Rugendo Ireri | Member | 8th Sept. 2017 to 30th June 2022 |

Public accounts committee members

## Embu County Assembly Liaison Committee

During this period the Liaison Committee performed the functions of the budget and appropriations committee providing guidance in the budgetary process. It was charged with the budget making process and ensured that there was public participation in the budgetary process. The members who served in the committee during the period were:

| No. | Name | Position | |
|---|---|---|---|
| 1. | Hon. Mugendi Steve Munene | Chairperson | |
| 2. | Hon. Mwaluko Kisingu J. Harrison | Vice chairperson | |
| 3. | Hon. Kariuki Michael Njeru | Member | |
| 4. | Hon. Muriuki Masters L. Mwaniki | Member | |
| 5. | Hon. Kimaru Salesio Njeru | Member | |
| 6. | Hon. Gatumu Fredrick Mugendi | Member | |
| 7. | Hon. Nyaga Morris Muchiri | Member | |
| 8. | Hon. Ireri Patrick Rugendo | Member | |
| 9. | Hon. Nyaga Peter Muriithi | Member | |
| 10. | Hon. Mbaka John Ngari | Member | |
| 11. | Hon. Gatumu John Gichovi | Member | |
| 12. | Hon. Mbui Duncan Ireri | Member | |
| 13. | Hon. Mukavi Patrick Njeru | Member | |
| 14. | Hon. Muturi Harrison Sammy | Member | |
| 15. | Hon. Mwari Nathan Kariuki | Member | |
| 16. | Hon. Nzangi Philip Kinyutu | Member | |
| 17. | Hon. Elizabeth Ndeleve Kibai | Member | |
| 18. | Hon. Jane Ann Muthoni Murithi | Member | |
| 19. | Hon. Kinyua Rose Ruguru | Member | |
| 20. | Hon. Muisyo Ednah Kanini | Member | |

Table 4: Budget and appropriations committee members

In addition to the above two committees of the County Assembly, the County Government has an independent Audit Committee which was constituted in 2017 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

**Audit Committee**

The audit committee was gazetted in October 2018. Its mandate shall be to advise the County Government on institutional risk management and compliance.
The current committee members are:

| No. | Name | Position | Period to serve |
|---|---|---|---|
| 1. | Mr. Moses Mbogo | Chairperson | 23rd Oct. 2018 to 30th June 2023 |
| 2. | Mr. Philip Muringe | Member | 23rd Oct. 2018 to 30th June 2023 |
| 3. | Mr. Peter Nyaga | Member | 23rd Oct. 2018 to 30th June 2023 |
| 4. | Mr. Eudicas Munyaka | Member | 23rd Oct. 2018 to 30th June 2023 |
| 5. | Ms. Miriam Gichovi | Member | 23rd Oct. 2018 to 30th June 2023 |

Table 5: Audit Committee members

**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 through Public participation forums. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

**e) County Executive Headquarters**

P.O. Box 36 060100
Embu Town Hall Building
Meru - Nairobi Highway
Embu, KENYA

**f) County Executive Contacts**

Telephone: (254) 0202163116
E-mail: info@embu.go.ke
Website: www.embu.go.ke

**g) County Executive Bankers**

1. Central Bank of Kenya

   Haile Selassie Avenue

   P.O. Box 60000

   City Square 00200

   **NAIROBI, KENYA**

2. **Other Commercial Banks**

   Kenya Commercial Bank
   Co-operative Bank of Kenya
   Equity Bank

   Family Bank

**h) Independent Auditors**

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

**NAIROBI, KENYA**

## 2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Embu Financial Statements for the year ended 30th June 2021. The financial statements present the financial performance of the Embu County Government over the past year.
The promulgation of the Constitution of Kenya, 2010 under chapter 11 ushered Kenya into a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

### Financing the County Governments

Article 202 of the Constitution of Kenya 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 finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Embu County included business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collection include:

1) Automation of revenue collection system – the County has automated revenue collection to seal loopholes in revenue collection
2) Embu County Revenue Authority was established to manage and improve efficiency in revenue collection
3) Setting performance targets – the County has embarked on a process of defining the key performance indicators in revenue collection and reporting to guide in measuring staff performance. This will motivate staff and help to identify new streams of revenue and increase revenue collections to help the County achieve its full potential.

### Financial Performance

#### a) Revenue

In the year ended 30th June 2021, the County had projected revenues of KShs 7,026,429,880 comprising of KShs 920,000,000 from own sources and KShs 6,106,429,880 from other sources.

CARA revenues continue to form the largest part of our revenue budget, contributing 87% towards our budget. Our own generated revenues formed 13% of our budget.

Out of the projected revenue, the County was able to realise KShs 6,479,091,829 in actual revenues, representing 92% performance with own generated revenues contributing 6% of the total revenue. In the table below, we present an analysis of revenue performance during the year.

| Revenue classification | Revenue budget (KShs) | Actual (KShs) | Realisation (%) |
|---|---|---|---|
| CARA | 6,106,429,880 | 6,103,765,538 | 99.90% |
| Borrowings | 0.000 | 0.000 | 0.000% |
| Own generated revenues | 920,000,000 | 375,326,291 | 40.80% |
| **Total** | **7,026,429,880** | **6,479,091,829** | **92.20%** |

**Table 1: Revenue performance in FY 2020/2021**

Some of the development projects in FY 2020/2021 included the following:

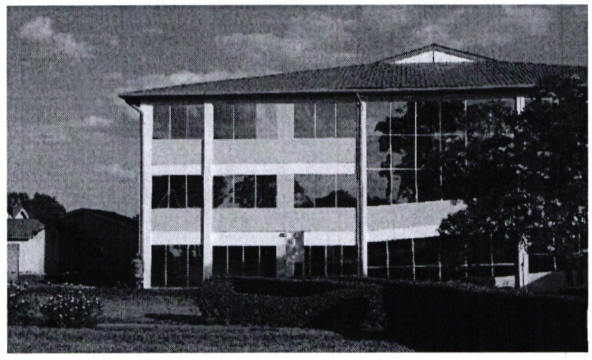
**Modern Market Sheds**



**Tarmac Road-completed**



**Office Block under construction**



**b) Payments**

Our total expenditure for the year amounted to KShs 6,076,458,824. KShs 1,172,618,718 was spent on development expenditure while KShs. 4,903,840,106 was spent on recurrent expenditure representing a ratio of 19:81 respectively.

Much of the recurrent budget was spent on compensation for employees. Underutilisation on development budget was as a result delay in passing the supplementary budget, which delayed the process of determining the projects to be procured and those to be deferred to enable the county pay pending bills. 55% of recurrent expenditure is spent on salaries and wages. There were delays in disbursement of funds by the National Treasury. Hence, projects completed could not be paid for and have thus formed part of our pending bills.

The Controller of Budget requires that we submit IB report for complete projects whose payment has been processed meaning most of the money we obtain early is mainly for recurrent expenditure since the process of procuring and delivering on development projects takes a longer period than recurrent expenditure.

**c) Cash flows**

In the FY 2020/2021, we have had liquidity disruptions. This was as a result of delayed disbursements by the National Treasury. The cash and cash equivalents stood at KShs 392,608,687 as at 30th June 2021.

**d) Accounts receivables**

Imprest management is a critical area of focus in Embu County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been delay in transmitting funds to imprest holders. In some instances it took more than a month to transmit cash to respective banks of the imprest applicants. Such imprests are indicated as outstanding yet the money has not been disbursed. Going into the FY 2021/2022, we are placing more emphasis on complying with the PFM regulations with regards to imprests management.

**e) Pending bills**

We have utilised the supplementary budget to reduce the pending bills. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we continue to allocate moneys for settling pending bills.

**f) Fixed assets**

Embu County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. We are in the process of developing a comprehensive asset management policy, which we hope to finalize by closure of FY 2021/2022. The policy will among other things incorporate physical verification of all assets, valuation of assets, tagging of assets and maintenance of an asset register.

## Operational performance

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

## Conclusion

FY 2020/2021 was disrupted by the Covid-19 pandemic. We are resolute the Country shall rise from the effects of the pandemic to enable Embu County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Embu County achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Embu County.

**Sign**

**CECM Finance and Economic Planning**

**County Government of Embu**

## 3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

### Introduction

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, the financial statements should be prepared in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board and should include a statement of the county government entity's performance against predetermined objectives.

### Strategic Development Objectives for Embu County 2018-2022.

The county's 2018-2022 CIDP has identified 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 Agenda, SDGs and MTP 3.

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

The Key development objectives of Embu County's CIDP 2018-2022 are:

1. To improve efficiency and effectiveness of infrastructure.
2. To provide quality, affordable, and accessible Healthcare.
3. To improve accessibility to adequate clean piped water and provision of water for irrigation.
4. To improve food security and transform subsistence agriculture to commercial oriented.
5. To improve ECDE and Polytechnics infrastructure.
6. To enhance the coordination of development, enhance revenue management and strengthening of Monitoring & Evaluation.
7. To Improve Land Management and Urban Development.
8. To Promote Youth Empowerment through Sports and Talents.

9. To promote Trade, Tourism and Investment development.
10. To Enhance service delivery through Performance Management, Coordination of County Government Functions and Capacity Development for county personnel.
11. Promotion of Children Welfare, Preservation of cultural heritage and Gender Empowerment.

**Progress on attainment of Strategic development objectives for Embu County.**

For purposes of implementing and cascading the above development objectives to specific sectors, all 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 strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.
Below we provide the progress on attaining the stated objectives:

| Department | Objective | Outcome | Indicator | Performance |
|---|---|---|---|---|
| **Infrastructure, Public works and Housing** | | | | |
| **Roads and Transport** | To improve efficiency and effectiveness of roads | Reduced cost of transporting goods to the market | No of kilometers of roads tarmacked | 10 kms tarmacked |
| | | Opening up of formerly inaccessible areas | Murraming, Grading, Bush clearing and reshaping of the various feeder roads. | The implementation of the project has been completed |
| | | Ease of accessing trade points and marketplaces | Construction of bridges and drifts | The implementation of the project was done |

| | | | | |
|---|---|---|---|---|
| | | Accessibility of new areas | Opening of New roads | The implementation of the projects was done |
| | | decongestion of parking spaces | Construction of parking slots | The implementation of the projects was done |
| | | | Purchase of mechanical shovel, and tippers | Due to budget constraint the activity was not budgeted for in FY 2020-2021 |
| **Power Supply and Distribution** | | | Installation of power transformers and power utilities | Funds not allocated in FY 2020/2021 |
| **Renewable energy development** | | Attained a 24 hr economy by enhancing security | No. of floodlights installed | Floodlights installation implemented as per the budget |
| | | | No of km with street lights | Funds not allocated in FY 2020/21 |
| | | | Energy Production – Waste Management No of solar Park Installed<br><br>No of biogas digesters | Funds not allocated in FY 2020/21 |
| **HOUSING** | Provision of affordable housing | | No. of persons trained on Appropriate Building Technologies;<br>No. of demonstrations on Appropriate Building Technologies undertaken | No funds were allocated in FY 2020/21 |
| | | | Develop housing units through PPP; | No funds were allocated in FY 2020/21 |
| | | | Develop housing units for the elderly and OVC's | No funds were allocated in FY 2020/21 |
| | | | Construction of the Governor's Residence | The project was started in FY 2020/21 |

| Department | Objective | Outcome | Indicator | Perfomance |
|---|---|---|---|---|
| **HEALTH**<br><br>**Curative and Rehabilitative Health** | To provide quality, affordable, and accessible Healthcare | Improved healthcare system and decongestion of pre-existing medical facilities | Completion and Equipping of Dispensaries and Health Centres | The following projects were completed as per the budget allocation:<br>Renovation at Runjenjes Level 4 Hospital<br>Kianjokoma Hospital (Completion of Theatre);<br>Supply And Delivery Of Fully Automated Hematology Machine - Kiritiri Hospital;<br>Completion Of OPD At Gategi Hospital;<br>Completion of Kangethia Dispensary;<br>Completion Of CCC Nembure Health Centre;<br>Renovation of Kiamuringa Dispensary;<br>Completion of Blue Valley Dispensary;<br>Completion Of Machang'a Maternity Wing<br>CR System at Runyenjes Level 4 Hospital;<br>Kitchen at Siakago Hospital ; |

| | | | | |
|---|---|---|---|---|
| | | | | Renovation of Ena Dispensary-Kagaari South. |
| | **Construction of new Health Facilities** | | | **No funds were available** |
| | Purchase of Ambulances and Utility Vehicles | | | No funds were available |
| | Construction of Dental Units in the Level 4 Hospitals | | | No funds were available |
| | Completion and Equipping of Theatres | | | No funds were available |
| | Equipping of X-Rays | | | No funds were available |
| | Completion and Equipping of Maternities | | | No funds were available |
| | Equipping of Dental Unit | | | No funds were available |
| | Completion of Hospital OPD | | | No funds were available |
| | Purchase of Garbage Vehicles | | | No funds were available |
| | Equipping of Physiotherapy | | | No funds were available |
| **Embu Level 5 Hospital** | Completion of CSSD building | | | No funds available |

| | | | | |
|---|---|---|---|---|
| | Roofing of hospital walkways | | | No funds available |
| | Equipping of biomedical engineering workshop | | | Ongoing |
| | Purchase and installation of equipment for molecular laboratory | | | Ongoing |
| **WATER DEPARTMENT** | | | | |
| **Boreholes for Ground Water Abstraction** | | | Drilling and refurbishment of boreholes | Projects dealing with boreholes |
| **Expansion and Provision of Water** | | | Conduct profile survey<br>Installation of pipes to expand existing water distribution networks | All projects aimed at improving access to water both for domestic and irrigation |
| | | | Survey, design, conduct ESIA<br>Construct intakes | Amount allocated for feasibility study |
| **Water Resource Management and Service Delivery** | | | Feasibility study, Construction/Refurbishment of water Storage tanks | Projects that improve the storage of water |
| **Department** | **Objective** | **Outcome** | **Indicators** | **Performance** |
| **Finance and Economic Planning** | To enhance the coordination of development, enhance revenue management and strengthening of Monitoring & Evaluation | Coordination of development programmes and improved monitoring and evaluation, to ensure sustainable development | Improved revenue collection | Completed |

| | | | | |
|---|---|---|---|---|
| **Financial Management Services** | | | Preparation of Budget Estimates.<br><br>Preparation of Progress reports.<br>Preparation of County Fiscal Strategy Paper. | Approved budget for FY 2020/2021 |
| **Planning and Economic Affairs** | | | Indicator handbook development | |
| | | | Preparation of Budget Review and Outlook Paper;<br>Preparation of Annual Development Plan | Approved before deadlines |
| **Department** | **Objective** | **Outcome** | Indicator | Performance |
| **Lands, Physical Planning, Urban Development, Environment and Natural Resources** | **To Improve Land Management and Urban Development** | **Integrated urban development and better land management practices** | | |
| **Automation of Land Records and Operations** | | | Land Management system | Digitization of records to be undertaken |
| **Physical Planning and Land Management** | | | Procurement of land for development of Governor's and Deputy Governor's residences | Funds allocated under the infrastructure docket |
| | | | Preparation of development plans and Part Development Plans, for the area marked for the county apartment | No funds were allocated in FY 2020/21 |
| | | | Development of Spatial plan for 2nd Municipality | No funds were allocated in FY 2020/21 |

| | | | | |
|---|---|---|---|---|
| | | | Preparation of county spatial plan; Part Development Plans | Funds allocated towards land management, policy and planning |
| | | | Preparation of county Part Development Plans for County Markets | No funds were allocated in FY 2020/21 |
| | | | Acquisition of land for roads/Markets/dispensaries | Land to be purchased for new facilities and roads |
| **Survey and Mapping** | | | Installation and operationalization of the GIS system | GIS for mapping and survey to be undertaken |
| **Town and Urban Planning** | | | Improve Infrastructure Within Embu Municipality | The implementation of the projects is at procurement stage |
| | | | Improve Infrastructure Within Embu Municipality | The implementation of the projects is at procurement stage |
| **Education, Science and Technology** | **To improve ECDE and Polytechnics infrastructure.** | **Improve Access to quality pre-primary education and improvement of vocational centers for technical courses** | | |
| **Early Childhood Development Education** | | | Provision of Furniture for ECDE | Projects Implemented as per the Budget FY 2020/2021 |
| | | | Construction of ECDE Classes | Projects Implemented as per the Budget FY 2020/2021 |
| | | | Construction of ECDE toilets; | Projects Implemented as |

| | | | | |
|---|---|---|---|---|
| | | | | per the Budget FY 2020/2021 |
| | | | ECDE centres supplied with play equipment | Projects Implemented as per the Budget FY 2020/2021 |
| | | | Renovation of ECDE Centres | 6 ECDE classes renovated |
| **Education Empowerment and Support Services** | | | Identification of needy students | Funds not allocated in FY 2020/21 |
| **Vocational Training Centres(VTC)** | | | Construction and Equipping of Vocational training Centre | The projectd were Implemented as per the FY 2020/2021 |
| **Trade, Tourism, Investment, and Industrialization** | **To promote Trade, Tourism, and Investment development** | **Boosting tourism sector by improving accessibility to parks and improving trade through setting up of markets to ensure smooth trade** | | |
| **Trade Development** | | | Tarmacking/Murraming/Cabro Paving of the bus parks; Drainage construction and gates. | Tarmacking/ Murraming/Cabro Paving of the bus parks.was completed |
| | | | Construction of Market sheds | All wards were not covered. |
| | | | Murraming of Other Small Markets | Murraming of Other Small Markets was done in most areas |

| | | | | |
|---|---|---|---|---|
| | | | Construction of shoe shiners sheds | Shoe shiners sheds constructed. |
| | | | Construction of Trade stalls | Trade stalls were constructed. |
| | | | Improvements of existing markets: Flooring, drainage and Construction of cubicles | |
| **Investment and Industrial Development** | | | Technical training needs assessment for value addition and curriculum development | |
| **Department** | **Objectives** | **Outcome** | Indicator | Perfomance |
| **Youth Empowerment and Sports development** | **To Promote Youth Empowerment through Sports and Talents.** | **Talent identification by setting up talent academy and improving the Embu stadium and other stadiums around as well as setting up a cultural center** | | |
| **Management and development of Sport and Sport facilities** | | | Refurbishment of sub-county stadiums. | No funds were allocated in FY 2020/21 |
| **Youth Development and Empowerment Services** | | | Expansion of talent & promotion of a youth talent academy. | |

| | | | | |
|---|---|---|---|---|
| | | | Youth Fund | The initial Ksh. 10,000,000 was re-allocated during the First and Second Supplementary |
| | | | Construction and equipping of empowerment & recreational centres. | No funds were allocated in FY 2020/21 |
| | | | Business incubation | No funds were allocated in FY 2020/21 |
| **Department** | **Objective** | **Outcome** | **Indicators** | **Perfomance** |
| **Gender, Children, Culture and Social Services** | Promotion of Children Welfare, Preservation of cultural heritage and Gender Empowerment. | Addressing of Gender issues in the county and helped children and vulnerable gender groups through supportive initiatives | | |

## 4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Embu County exists to transform lives. It is the ideal purpose of the county. It is a county that offers an opportunity to all. It ensures resources are mobilized effectively and optimized for wealth and creating job opportunities for all. Below is a brief highlight of our achievement in each pillar.

1. Sustainability strategy and profile
   The top officials ensure that sustainable priorities are met. The top officials ensure that economic and political matters do not affect sustainable priorities. They provide the best practices that are followed and identify critical failures and achievements.

2. Environment performance
   The department of land has the management policies relating to water and sewerage services and wastewater treatment and disposal, Environment, Solid Waste Management, Issuance of Noise License and Demolition permits, Licenses for refuse transportation, Environmental protection, and awareness campaigns, and to county forestry and other natural resources.
   It is further mandated to undertake conservation, control, and protection of water catchment areas, water quality and pollution control, flood control and land reclamation, restoration of wetlands, preservation and protection and provision of county forestry services, safety and regulation of marine ecosystems, meteorological services and training, county environment management, restoration of strategic county water towers and coordination of climate change enabling activities.

3. Employee welfare
   The county government of the Embu public service bond has the mandate of hiring and firing employees. They follow the hiring policy in that they ensure the gender rule and region balance. They also uphold integrity throughout the hiring process. They select the best employee's matching the skills needed for a specific job.

4. Market place practices
   The county ensures that there is fair competition in the market. All investors are allowed in the market freely, provided they pay tax, and adhere to rules. There is no corruption in the market, and there is no political involvement.
   The county ensures that tenders are advertised to all, and there are no inner interests whatsoever. When goods are supplied, they guarantee they pay in time to provide good customer interrelations.
   There are free-market advertisements, and it's fair. Customer rights and privileges are observed. When customers complain, their issues are looked into and solved in good time.

5. Community engagements

   The community is involved in decision making. The public get platforms to give their views like during public participation. Before any development, the county ensures the public provide their preferred actions first.

   The county government ensures that everyone has an opportunity. The youth are motivated to engage in sports to nurture their talents. They also engage in youth groups.
   They motivate employees through training and workshops. They promote health by ensuring all hospital facilities are available and increasing the number of health centres. They also provide clean water and sensitize the public the importance of maintaining a clean environment through a conducive reliable waste management system.

As a responsible organisation, we respect the interests of our stakeholders – customers, suppliers and the wider community and we actively seek opportunities both to improve the environment and to contribute to the well-being of the communities around us.

During the financial year 2020/21, Embu County carried out its corporate social responsibility activities which included collaborating with the county government in tree planting exercises in primary schools, along our streets, roads and river banks in Embu County.

## 5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 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, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv)Safeguarding the assets of the county Executive; (v)Selecting and applying appropriate accounting policies; and (iv)Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's 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 is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

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

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

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

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for finance on 24/9/2021.

**County Executive Committee Member –**
**Finance and Economic Planning**

REPUBLIC OF KENYA

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# REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF EMBU FOR THE YEAR ENDED 30 JUNE, 2021

## PREAMBLE

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

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

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

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

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

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

## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Embu set out on pages 1 to 53, which comprise the statement of assets and liabilities as at

30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

**Basis for Qualified Opinion**

**1. Accuracy and Presentation of the Financial Statements**

i) The progress on follow-up on prior year auditor's recommendations on the financial statements has not been completed as per the reporting requirements set by the Public Sector Accounting Standards Board (PSASB).

ii) Consequently, the financial statements for the year ended 30 June, 2021 are not consistent with the PSASB prescribed reporting format.

**2. Acquisition of Assets**

**2.1. Anomalies in Fixed Asset Register and Land Inventory**

Annex 6 summary of non-current asset register reflects historical cost of various assets totalling Kshs.11,245,611,650 out of which assets valued at Kshs.1,172,618,718 were additions made in the year under review. However, the additions were not reflected in the fixed assets register provided for audit review. Further, the breakdown, specific location, and ownership documents were also not provided for audit verification.

Also, contrary to the requirements of Regulation 136(2) of the Public Finance Management (County Governments) Regulations, 2015, the County Executive did not maintain a register of lands and buildings with information on the values of the assets and the terms under which these were held by the County Executive.

In the circumstances, the accuracy, completeness, and valuation of the fixed assets amounting to Kshs.11,245,611,650 as at 30 June, 2021 could not be confirmed.

**2.2. Unsupported Expenditure on Research, Studies, Preparation, Design and Supervision**

The statement of receipts and payments reflects payments for acquisition of assets totalling Kshs.1,172,618,718 and as disclosed under Note 17 to the financial statements. The balance includes Kshs.8,101,100 spent on Research, Studies, Project Preparation,

Design and Supervision. However, supporting documents, including analyses to support the expenditure were not provided for audit review.

In the circumstances, the accuracy and completeness of acquisition of assets expenditure of Kshs.8,101,100 as at 30 June, 2021 could not be confirmed.

### 2.3. Un-Supported Adjustments of Expenditure

The statement of receipts and payments reflects payments for acquisition of assets totalling Kshs.1,172,618,718 as disclosed in Note 17. The balance includes adjusted expenditures of Kshs.495,000 and Kshs.119,905,296 on purchase of household furniture and institutional equipment and construction and civil works respectively. However, the supporting evidence for the adjustments was not provided for audit.

In the circumstances, the validity and completeness of the expenditure of Kshs.495,000 and Kshs.119,905,296 on purchase of household furniture and institutional equipment and construction and civil works respectively could not be confirmed.

### 3. Unsupported Pending Bills

Annex 2 analysis of pending accounts payable reflects balance of Kshs.1,206,245,715 as at 30 June, 2021. The amount constitutes balance brought forward from the previous year of Kshs.1,459,154,140 and additional bills for the year under review of Kshs.1,730,283,233 while an amount of Kshs.1,983,191,534 represents payments made during the year under review. However, detailed creditors' ledger showing the movement of the outstanding creditors' accounts including the date the bills were incurred and the due date was not provided for audit review.

Further as disclosed in Note 7.9(2) of other important disclosures to the financial statements for the year ended 30 June, 2021, reflects pending staff payables amounting to Kshs.500,419,840. The amount constitutes a balance brought forward from the previous year of Kshs.256,566,049 and additional staff payables for the period of Kshs.2,956,615,646, while an amount of Kshs.2,712,761,855 represents payments made during the year under review. Similarly, supporting documents for pending staff payables including detailed staff debtor's analysis were not provided for audit review.

Consequently, it was not possible to ascertain the validity and completeness of the pending bills totalling to Kshs.1,206,245,715 and Kshs.500,419,840 in respect to pending accounts payables and pending staff payables respectively for the year ended 30 June, 2021.

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

### 4. Unsupported Fuel, Oil and Lubricants Expenditure

The statement of receipts and payments reflects payments for use of goods & services totalling Kshs.681,104,398 and as further disclosed in Note 12 to the financial statements. The balance includes Kshs.19,329,009 expenditure on fuel, oil & lubricants. Included in

this amount is fuel totalling Kshs.6,172,729 whose fuel records showing how the fuel was used including fuel registers and detail orders were not provided for audit review.

In the circumstances, the accuracy and propriety of the Kshs.19,329,009 expenditures on fuel, oil and lubricants for the year ended 30 June, 2021 could not be confirmed.

**5. Irregular Wages Paid through Manual Payroll**

The statement of receipts and payments reflects compensation of employees' payments totalling Kshs.2,712,761,855, and as disclosed in Note 11 to the financial statements. The expenditure includes wages totalling Kshs.34,712,580 that were paid through a manual payroll system with the remainder paid through the Integrated Payroll and Personnel and Database (IPPD) System as prescribed by The National Treasury.

In addition to being irregular, the manual payroll is prone to errors and other forms of misstatement. Management explained that the use of the manual payroll was caused by various factors including delays in processing personal numbers for the newly recruited employees, payment to former defunct local authority casual laborers and dues paid to next of kin upon death of members of staff.

The audit was conducted in accordance with In the circumstance, the accuracy, completeness and validity of compensation of employees payments totalling Kshs.34,712,580 paid through the manual payroll in the year under review, could not be confirmed.

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

**Key Audit Matters**

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

**Other Matter**

**1. Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects a final receipts budget of Kshs.7,026,429,880 and an actual receipt of Kshs.6,479,091,829 respectively resulting to underfunding of Kshs.547,338,051 or 8% of the budget. Similarly, the County Executive spent Kshs.6,076,458,824 against an approved budget of Kshs.7,026,429,880 resulting to an under-expenditure of Kshs.975,023,094 or 14% of the budget.

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

## 2. Unresolved Prior Year Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### Conclusion

As required by Article 229(6) of the Constitution, based on the 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 of Conclusion

### 1. Non-Preparation and Submission of Departmental Financial Statements

During the year, the County Executive did not prepare the annual financial statements in respect of all the County Government entities in formats to be prescribed by the Public Accounting Standards Board and submit the entity's financial statements to the Auditor-General and deliver a copy to the relevant County Treasury, Controller of Budget, and the Commission on Revenue Allocation, contrary to Sections 148(1), 163(1) and 164 (1) of the Public Finance Management Act, 2012.

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

### 2. Outstanding Imprest

Note 22 to the financial statements reflects accounts receivables - outstanding imprests totalling Kshs.30,137,810. An analysis carried out on the IFMIS imprest register revealed that the imprests were outstanding for more than the stipulated seven (7) days contrary to regulation 93 (5) of the Public Finance Management (County Governments) Regulations, 2015. The regulations require a holder of a temporary imprest to account or surrender the imprest within seven (7) working days after returning to duty station.

In addition, there was no evidence provided to show that the accounting officer had taken any action on recovery of the outstanding imprest from the officers' contrary to regulation 93 (6) of the Public Finance Management (County Governments) Regulations, 2015. The regulations require that in the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank Rate.

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

### 3. Failure to Submit Financial Statements of Municipality of Embu

During the year under review, the County Executive did not submit financial statements of the Municipality of Embu for the year ended 30 June, 2021 for audit as required under Section 46 of the Urban Areas and Cities Act, 2011.

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

### 4. Irregular Expenditure on County Assembly

The statement of receipts and payments reflects payments for use of goods and services totalling Kshs.681,104,398 as disclosed in Note 12 to the financial statements. The balance includes Kshs.35,779,820 spent on domestic travel and subsistence which further includes a payment of Kshs.2,460,000 in respect to transport and allowance to staff and members of Embu County Assembly (MCAs) who attended a workshop to discuss and scrutinize Embu County trade and promotion development and licensing bill 2019 and sector plans for the health. Management did not explain why the costs for facilitating the MCAs and staff of the County Assembly were met by the County Executive whereas the Assembly had been allocated funds in the budget to cater for its expenditures.

Consequently, the regularity of the expenditure of Kshs.2,460,000 could not be confirmed.

### 5. Irregular Procurement of Office Stationeries

The statement of receipts and payments reflects payments for use of goods and services totalling Kshs.681,104,398 as disclosed in Note 12 to the financial statements. The balance includes Kshs.43,021,517 spent on office and general supplies and services out of which Kshs.481,853 is reimbursement to different staff members for the money used to buy general office supplies and services for the office of the Governor. However, examination of the supporting documents attached revealed that the funds were used to pay for office stationeries, milk and other consumables which could have been procured by the procurement department.

In the circumstances, the validity of the Kshs.481,853 expenditure for the year ended 30 June, 2021 could not be confirmed.

### 6. Personalization of Embu County Government Development Projects

During the year under review, the County Executive through funds allocated for County development undertook the construction, rehabilitation, overhaul and maintenance of various development projects which included market sheds, boda boda sheds, boreholes, floodlights, streetlights and county roads. The projects were carried out by various suppliers and completion certificates were issued out upon completion. However, field verification revealed that the projects bore pictures and branding of the area ward representatives despite the projects being funded by public funds raised by county residents.

In the circumstances, this is misrepresentation of ownership of such projects as ownership was credited to the area ward representative and not the County Executive of Embu.

## 7. Irregularities in Staff Management

### 7.1. High Wage Bill

The statement of receipts and payments reflects revenue totalling Kshs.6,479,091,829 and compensation of employees' payments totalling Kshs.2,712,761,855. The compensation of employees' costs constituted forty-two (42%) of the total receipts of the County Executive for the year under review contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015. The Regulation provides that the costs should not exceed 35% of the County Government's total revenue.

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

### 7.2. Irregular Payment of Acting Allowances

The statement of receipts and payments reflects Compensation of employees expenditure of Kshs.2,712,761,855 as disclosed in Note 11 to the financial statements for the year ended 30 June, 2021. However, a review of the payroll provided for audit review revealed that three (3) officers, acted for a period of more than six (6) months contrary to C.14(1) of Human Resource Policies and Procedures Manual for the Public Service which states that when an officer is eligible for appointment to a higher post and is called upon to act in that post pending advertisement of the post, he is eligible for payment of acting allowance at the rate of twenty percent (20%) of his substantive basic salary. Acting allowance will not be payable to an officer for more than six (6) months.

Further, three officers drew special duty allowance for more than six (6) months contrary to C15(4) of Human Resource Policies and Procedures Manual for the Public Service which states that Special Duty Allowance will not be payable to an Officer for more than six (6) months.

Consequently, the Management is in breach of the Manual.

### 7.3 Over Commitment of Salary Beyond Two Third

Review of the payroll for June, 2021 revealed that net salary payments for two hundred and fifty-one (251) employees were below the one-third statutory minimum stipulated in Section 19(3) of the Employment Act No.11 of 2007. The law provides that deductions made by an employer from the wages of an employee at any one time shall not exceed two-thirds of such wages.

In addition, thirteen (13) out of the 251 employees, had committed over and above their total earnings leaving them with negative net pays.

In the circumstance, Management acted contrary to the law and also put the officers at the risk of pecuniary embarrassment.

## 7.4 Irregular Payment of Special Duty Allowances

The statement of receipts and payments reflects compensation of employees expenditure of Kshs.2,712,761,855 as disclosed in Note 11 to the financial statements for the year ended 30 June, 2021. Included in this amount is Kshs.616,360 paid as special duty allowance which includes Kshs.90,153 and Kshs.77,481 paid to two officers as duty allowances for Deputy Director Human Resource and Municipal Manager. The two posts were more than two grades higher than their substantive grades. The two staff members were therefore called upon to perform duties of posts which were more than two (2) grades higher than their substantive grades contrary to C.15 (3) of Human Resource Policies and Procedures Manual for the Public Service May 2016 states that Officers shall not be called upon to perform duties of a post that is more than two (2) grades higher than the officer's substantive grade.

In the circumstance, Management acted contrary to 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. Inactive Audit Committee

A review of the County Governance Structures revealed that the County Executive had an Audit Committee in place, which was appointed on 23 October, 2018 as per Gazette Notice No. 11206. However, the individual appointment letters of the members were not provided for audit verification.

Further, contrary to Regulation 159(2) of the Public Finance Management (County Governments) Regulations, 2015, the Committee did not publish an annual report on the review of the independence, performance and competence of the Internal Audit Unit. The law provides that in each financial year, the Audit Committee shall carry out an annual review of the independence, performance and competence of the Internal Audit Unit and comment on its effectiveness in an annual report.

In the circumstances, the County Executive's Audit Committee was not sufficiently active and as a result, accountability and good governance processes in the County were not confirmed.

**2. Understaffing of Internal Audit Unit**

Audit review of the operations of the Internal Audit Unit revealed that the Unit did not have sufficient staffing as it is only manned by one officer and lacked facilitation to ensure that it was able to effectively discharge its mandate contrary to Regulation 155(2)(b) of the Public Finance Management (County Governments) Regulations, 2015, which requires the Accounting Officer to facilitate the Internal Audit Unit to attain its audit responsibilities. In addition, the department did not have an approved annual audit work plan contrary to Regulation 163(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that internal audit planning shall be carried out on the basis of risk assessment and shall be set out in a three-year (3) Strategic Plan, on the basis of which an annual internal audit activity plan shall be developed.

In the circumstances, the Internal Audit function in the County Executive is weak and may not be able to carry out its mandate in an effective way.

**3. Failure to Collect Outstanding Land Rates**

As similarly reported in previous years, records on revenue returns as at 30 June, 2021 reflected uncollected land rates totalling Kshs.358,402,889 or 96% of the County Executive's own-generated revenue collected in the year under review. There were no records or other evidence indicating that Management had initiated additional measures to collect the outstanding amounts.

Consequently, the system applied in managing land rates in the County may not be effective.

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

**Responsibilities of Management and those Charged with Governance**

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

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

unless Management is aware of the intention to dissolve the County Executive of Embu 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

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

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

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

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and

other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

**CPA Nancy Gathungu, CBS**
**AUDITOR-GENERAL**

**Nairobi**

**07 June, 2022**

## 7. FINANCIAL STATEMENTS

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

| | Notes | 2020-2021 KShs | 2019-2020 KShs |
|---|---|---|---|
| **RECEIPTS** | | | |
| | | | |
| Exchequer releases | 1 | 4,975,618,862 | 4,692,386,391 |
| Proceeds from Domestic and Foreign Grants | 2 | 495,633,396 | 1,376,921 |
| Transfers from Other Government Entities | 3 | 135,839,025 | 251,235,250 |
| Proceeds from Domestic Borrowings | 4 | - | - |
| Proceeds from Foreign Borrowings | 5 | - | - |
| Proceeds from Sale of Assets | 6 | - | - |
| Reimbursements and Refunds | 7 | - | - |
| Returns of Equity Holdings | 8 | - | - |
| County Own Generated Receipts | 9 | 375,326,291 | 509,692,159 |
| Returned CRF issues | 10 | 496,674,255 | 374,271,720 |
| **TOTAL RECEIPTS** | | **6,479,091,829** | **5,828,962,441** |
| | | | |
| **PAYMENTS** | | | |
| | | | |
| Compensation of Employees | 11 | 2,712,761,855 | 2,725,295,192 |
| Use of goods and services | 12 | 681,104,398 | 703,425,448 |
| Subsidies | 13 | - | - |
| Transfers to Other Government Units | 14 | 1,287,676,119 | 1,071,140,097 |
| Other grants and transfers | 15 | 222,297,735 | 101,525,485 |
| Social Security Benefits | 16 | - | - |
| Acquisition of Assets | 17 | 1,172,618,717 | 799,514,092 |
| Finance Costs, including Loan Interest | 18 | - | - |
| Repayment of principal on Domestic and Foreign borrowing | 19 | - | - |
| Other Payments | 20 | - | - |
| **TOTAL PAYMENTS** | | **6,076,458,824** | **5,400,900,314** |
| | | | |
| **SURPLUS/DEFICIT** | | **402,633,005** | **428,062,127** |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on **24th September 2021** and signed by:

**Chief Officer**

**Name: Damiano Muthee**

**ICPAK Member Number: 9050**

**Head of Accounting Services**

**Name: Pius Mukundi**

**ICPAK Member Number: 20125**

## 7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

| | Notes | 2020-2021 KShs | 2019-2020 KShs |
|---|---|---|---|
| **FINANCIAL ASSETS** | | | |
| | | | |
| **Cash and Cash Equivalents** | | | |
| Bank Balances | 21A | 392,486,224 | 501,443,133 |
| Cash Balances | 21B | 122,463 | 516,421 |
| | | | |
| **Total Cash and cash equivalent** | | **392,608,687** | **501,959,554** |
| | | | |
| Accounts Receivables | 22 | 30,137,810 | 19,700,702 |
| | | | |
| **TOTAL FINANCIAL ASSETS** | | **422,746,497** | **521,660,256** |
| | | | |
| **FINANCIAL LIABILITIES** | | | |
| | | | |
| Accounts Payables | 23 | 412,789 | 5,285,299 |
| | | | |
| **NET FINANCIAL ASSETS** | | **422,333,708** | **516,374,957** |
| | | | |
| **REPRESENTED BY** | | | |
| | | | |
| Fund balance b/fwd | 24 | 516,374,957 | 462,584,550 |
| Less Returned CRF Issues | 10 | (496,674,255) | (374,271,720) |
| Surplus/Deficit for the year | | 402,633,005 | 428,062,127 |
| | | | |
| **NET FINANCIAL POSITION** | | **422,333,708** | **516,374,957** |
| | | | |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on **24th September 2021** and signed by:

**Chief Officer Finance**
**Name: Damiano Muthee**
**ICPAK Member Number 9050**

**Head of Accounting Services**
**Name: Pius Mukundi**
**ICPAK Member Number: 20125**

## 7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021.

| | Notes | 2020-2021 KShs | 2019-2020 KShs |
|---|---|---|---|
| **Receipts from operating income** | | | |
| Exchequer Releases | 1 | 4,975,618,862 | 4,692,386,391 |
| Proceeds from Domestic and Foreign Grants | 2 | 495,633,396 | 1,376,921 |
| Transfers from Other Government Entities | 3 | 135,839,025 | 251,235,250 |
| Reimbursements and Refunds | 7 | - | - |
| Returns of Equity Holdings | 8 | - | - |
| County Own Generated Receipts | 9 | 375,326,291 | 509,692,159 |
| Returned CRF issues | 10 | 496,674,255 | 374,271,720 |
| **Payments for operating expenses** | | | |
| Compensation of Employees | 11 | 2,712,761,855 | 2,725,295,192 |
| Use of goods and services | 12 | 681,104,398 | 703,425,448 |
| Subsidies | 13 | - | - |
| Transfers to Other Government Units | 14 | 1,287,676,119 | 1,071,140,097 |
| Other grants and transfers | 15 | 222,297,735 | 101,525,485 |
| Social Security Benefits | 16 | - | - |
| Finance Costs, including Loan Interest | 18 | - | - |
| Other Payments | 20 | - | - |
| **Adjusted for:** | | | |
| Decrease/(Increase) in Accounts Receivables | 26 | (10,437,108) | 13,671,921 |
| Increase/(Decrease) in Accounts Payables | 27 | (4,872,510) | (5,430,385) |
| Other Adjustments-Returned CRF Issues | 10 | (496,674,255) | (374,271,720) |
| **Net cash flow from operating activities** | | **1,063,267,850** | **861,546,035** |
| **CASHFLOW FROM INVESTING ACTIVITIES** | | | |
| Proceeds from Sale of Assets | 6 | - | - |
| Acquisition of Assets | 17 | (1,172,618,717) | (799,514,092) |
| **Net cash flows from Investing Activities** | | **(1,172,618,717)** | **(799,514,092)** |
| **CASHFLOW FROM BORROWING ACTIVITIES** | | | |
| Proceeds from Domestic Borrowings | 4 | - | - |
| Proceeds from Foreign Borrowings | 5 | - | - |
| Repayment of principal on Domestic and Foreign borrowing | 19 | - | - |
| **Net cash flow from financing activities** | | - | - |
| | | | |
| **NET INCREASE IN CASH AND CASH EQUIVALENTS** | | **(109,350,868)** | **62,031,942** |
| **Cash and cash equivalents at BEGINNING of the year** | | **501,959,554** | **439,927,612** |
| **Cash and cash equivalents at END of the year** | 21 | **392,608,687** | **501,959,554** |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on **24th September 2021** and signed by:

**Chief Officer Finance**
**Name: Damiano Muthee**
**ICPAK Member Number 9050**

**Head of Accounting Services**
**Name: Pius Mukundi**
**ICPAK Member Number 20125**

## 7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|---|---|---|---|---|---|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| **RECEIPTS** | | | | | | |
| Exchequer releases | 4,858,640,462 | 41,499,678 | 4,900,140,140 | 4,900,140,140 | - | 100% |
| Proceeds from Domestic and Foreign Grants | 561,178,831 | - | 561,178,831 | 558,514,489 | 2,664,342 | 100% |
| Transfers from Other Government Entities | 135,839,025 | 12,597,629 | 148,436,654 | 148,436,654 | - | 100% |
| Proceeds from Domestic Borrowings | - | - | - | - | - | - |
| Proceeds from Foreign Borrowings | - | - | - | - | - | - |
| Proceeds from Sale of Assets | - | - | - | - | - | - |
| Reimbursements and Refunds | - | - | - | - | - | - |
| Returns of Equity Holdings | - | - | - | - | - | - |
| County Own Generated receipts | 909,000,000 | 11,000,000 | 920,000,000 | 375,326,291 | 544,673,709 | 41% |
| Return issues to CRF | - | 496,674,255 | 496,674,255 | 496,674,255 | - | 100% |
| **TOTAL** | **6,464,658,318** | **561,771,562** | **7,026,429,880** | **6,479,091,829** | **547,338,051** | **92%** |
| **PAYMENTS** | | | | | | |
| Compensation of Employees | 2,761,257,411 | - | 2,761,257,411 | 2,712,761,855 | 48,495,556 | 98% |
| Use of goods and services | 911,253,972 | (138,778,017) | 772,475,955 | 681,104,398 | 91,371,557 | 88% |
| Subsidies | - | - | - | - | - | - |
| Transfers to Other Government Units | 929,669,124 | 445,634,795 | 1,375,303,919 | 1,287,676,119 | 112,679,839 | 94% |
| Other grants and transfers | 274,410,302 | 65,647,767 | 340,058,069 | 222,297,735 | 117,760,334 | 65% |
| Social Security Benefits | - | - | - | - | - | - |

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|---|---|---|---|---|---|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| Acquisition of Assets | 1,588,067,509 | 189,267,017 | 1,777,334,526 | 1,172,618,718 | 604,715,808 | 66% |
| Finance Costs, including Loan Interest | - | - | - | - | - | - |
| Repayment of principal on borrowings | - | - | - | - | - | - |
| Other Payments | - | - | - | - | - | - |
| **TOTAL** | **6,464,658,318** | **561,771,562** | **7,026,429,880** | **6,076,458,824** | **975,023,094** | **86%** |
| **SURPLUS/(DEFICIT)** | | | | | | |

*(a) Under collection of local revenue is as a result of poor performance of local businesses caused by adverse effects of covid-19 including lockdowns of major towns and night time curfew causing reduction of bus park fees from public transport vehicles*

*(b) Delay in disbursement of funds by national treasury means award of development projects is delayed leading to underutilization*

*(c) Some grants were received late such as THSUCP and KUSP which were received in July 2021 leading to lack of utilization of those funds*

***(The total of actual on comparable basis is tying with the totals under receipts and payments.)***

The County Executive's financial statements were approved on **24th September 2021** and signed by:

**Chief Officer Finance**

**Name: Damiano Muthee**

**ICPAK Member Number: 9050**

**Head of Accounting Services**

**Name: Pius Mukundi**

**ICPAK Member Number: 20125**

## 7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|---|---|---|---|---|---|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| **RECEIPTS** | | | | | | |
| Exchequer releases | 3,876,223,478 | 364,804,545 | 4,241,028,023 | 4,241,028,023 | - | 100% |
| Proceeds from Domestic and Foreign Grants | 364,067,331 | - | 364,067,331 | 361,402,989 | 2,664,342 | 100% |
| Transfers from Other Government Entities | - | - | - | - | - | - |
| Proceeds from Domestic Borrowings | - | - | - | - | - | - |
| Proceeds from Foreign Borrowings | - | - | - | - | - | - |
| Proceeds from Sale of Assets | - | - | - | - | - | - |
| Reimbursements and Refunds | - | - | - | - | - | - |
| Returns of Equity Holdings | - | - | - | - | - | - |
| County Own Generated receipts | 636,300,000 | 7,700,000 | 644,000,000 | 321,409,291 | 322,590,709 | 50% |
| Return CRF issues | - | - | - | - | - | - |
| **TOTAL** | **4,876,590,809** | **372,504,545** | **5,249,095,354** | **4,923,840,303** | **325,255,051** | **94%** |
| **PAYMENTS** | | | | | | |
| Compensation of Employees | 2,761,257,411 | - | 2,761,257,411 | 2,712,761,855 | 48,495,556 | 98% |
| Use of goods and services | 911,253,972 | (138,778,017) | 772,475,955 | 681,104,398 | 91,371,557 | 88% |
| Subsidies | - | - | - | - | - | - |
| Transfers to Other Government Units | 929,669,124 | 445,634,795 | 1,375,303,919 | 1,287,676,119 | 112,679,839 | 92% |
| Other grants and transfers | 274,410,302 | 65,647,767 | 340,058,069 | 222,297,735 | 117,760,334 | 65% |
| Social Security Benefits | - | - | - | - | - | - |
| Acquisition of Assets | - | - | - | - | - | - |

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|---|---|---|---|---|---|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| Finance Costs, including Loan Interest | - | - | - | - | - | - |
| Repayment of principal on borrowings | - | - | - | - | - | - |
| Other Payments | - | - | - | - | - | - |
| **TOTAL** | **4,876,590,809** | **372,504,545** | **5,249,095,354** | **4,903,840,106** | **370,307,286** | **93%** |
| **SURPLUS/(DEFICIT)** | | | | | | |

[*Below is a commentary on significant underutilization (below 90% of utilization) and any overutilization]*

*(a) Under collection of local revenue is as a result of poor performance of local businesses caused by adverse effects of covid-19 including lockdowns of major towns causing reduction of bus park fees from public transport vehicles*

*(b) Curfew has affected performance of hospitality industries including low uptake of liquor licences*

*(c) Some grants were received late such as THSUCP and KUSP which were received in July 2021 leading to lack of utilization of those funds*

***(The total of actual on comparable basis is tying with the totals under receipts and payments.)***

The County Executive's financial statements were approved on **24th September 2021** and signed by:

**Chief Officer Finance**

**Name: Damiano Muthee**

**ICPAK Member Number: 9050**

**Head of Accounting Services**

**Name: Pius Mukundi**

**ICPAK Member Number: 20125**

## SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|---|---|---|---|---|---|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| **RECEIPTS** | | | | | | |
| Exchequer releases | 982,416,984 | (323,304,867) | 659,112,117 | 659,112,117 | - | 100% |
| Proceeds from Domestic and Foreign Grants | 197,111,500 | - | 197,111,500 | 197,111,500 | - | 100% |
| Transfers from Other Government Entities | 135,839,025 | 12,597,629 | 148,436,654 | 148,436,654 | - | 100% |
| Proceeds from Domestic Borrowings | - | - | - | - | - | - |
| Proceeds from Foreign Borrowings | - | - | - | - | - | - |
| Proceeds from Sale of Assets | - | - | - | - | - | - |
| Reimbursements and Refunds | - | - | - | - | - | - |
| Returns of Equity Holdings | - | - | - | - | - | - |
| County Own Generated receipts | 272,700,000 | 3,300,000 | 276,000,000 | 53,917,000 | 222,083,000 | 20% |
| Return issues to CRF | - | 496,674,255 | 496,674,255 | 496,674,255 | - | 100% |
| **TOTAL** | **1,588,067,509** | **189,267,017** | **1,777,334,526** | **1,555,251,526** | **222,083,000** | **88%** |
| **PAYMENTS** | | | | | | |
| Compensation of Employees | - | - | - | - | - | - |
| Use of goods and services | - | - | - | - | - | - |
| Subsidies | - | - | - | - | - | - |
| Transfers to Other Government Units | - | - | - | - | - | - |
| Other grants and transfers | - | - | - | - | - | - |
| Social Security Benefits | - | - | - | - | - | - |
| Acquisition of Assets | 1,588,067,509 | 189,267,017 | 1,777,334,526 | 1,172,618,718 | 604,715,808 | 66% |

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|---|---|---|---|---|---|---|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| Finance Costs, including Loan Interest | | | | | | |
| Repayment of principal on borrowings | | | | | | |
| Other Payments | | | | | | |
| **TOTALS** | **1,588,067,509** | **189,267,017** | **1,777,334,526** | **1,172,618,718** | **604,715,808** | **66%** |
| **SURPLUS/(DEFICIT)** | | | | | | |

***[Below is a commentary on significant underutilization (below 90% of utilization) and any overutilization]***

*(a) Under collection of local revenue is as a result of poor performance of local businesses caused by adverse effects of covid-19 including lockdowns of major towns causing reduction of bus park fees from public transport vehicles*

*(b) Delays in disbursement of funds by national treasury means award of development projects is delayed leading to underutilization*

***(The total figures on the recurrent budget execution statement and development budget execution add up to the totals of the combined statement.)***

The County Executive's financial statements were approved on **24th September 2021** and signed by:

**Chief Officer Finance**
**Name: Damiano Muthee**
**ICPAK Member Number: 9050**

**Head of Accounting Services**
**Name: Pius Mukundi**
**ICPAK Member Number: 20125**

## 7.6. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Programme | Sub-Programme | Original Budget | Final Budget | Actual on comparable basis | Budget utilization difference |
|---|---|---|---|---|---|
| | | 2021 | 2021 | Date, 2021 | |
| | | KShs | KShs | KShs | KShs |
| **101000000** | | **Land Policy and Planning** | **0** | **0** | **0** |
| | 101029999 | Land Information Management | 0 | 0 | 0 |
| **106000000** | | **General Administration Planning and Support Services** | **971,173,982.00** | **554,862,676.55** | **416,311,305.45** |
| | 106019999 | Administration, Planning & Support Services | 971,173,982.00 | 554,862,676.55 | 416,311,305.45 |
| **109000000** | | **Agribusiness and Information Management** | **0** | **0** | **0** |
| | 109019999 | Agribusiness and Market Development | 0 | 0 | 0 |
| **201000000** | | **General Administration, Planning and Support Services** | **1,265,209,286.00** | **926,762,595.15** | **338,446,690.85** |
| | 201019999 | General Administration, Planning and Support Services | 1,265,209,286.00 | 926,762,595.15 | 338,446,690.85 |
| **207000000** | | **General Administration Planning and Support Services** | **0** | **0** | **0** |
| | 207019999 | General Administration, Planning And Support Services | 0 | 0 | 0 |
| **301000000** | | **General Administration Planning and Support Services** | **55,477,941.00** | **39,621,520.35** | **15,856,420.65** |
| | 301019999 | General Administration Planning and Support Services | 55,477,941.00 | 39,621,520.35 | 15,856,420.65 |
| **404000000** | | **General Administration, Planning & Support Services** | **2,703,556,741.00** | **2,663,173,517.85** | **40,383,223.15** |
| | 404019999 | Health Policy, Planning & Financing | 2,703,556,741.00 | 2,663,173,517.85 | 40,383,223.15 |
| **508000000** | | **General Administration, Planning and Support Services** | **349,730,776.00** | **311,285,415.55** | **38,445,360.45** |
| | 508019999 | Headquarters Administrative Services | 349,730,776.00 | 311,285,415.55 | 38,445,360.45 |
| **701000000** | | **General Administration Planning and Support Services** | **1,595,055,979.00** | **1,527,339,190.85** | **67,716,788.15** |
| | 701019999 | General Administration Planning and Support Services | 1,595,055,979.00 | 1,527,339,190.85 | 67,716,788.15 |
| **711000000** | | **Gender & Youth Empowerment** | **31,212,128.00** | **25,604,473.00** | **5,607,655.00** |
| | 711019999 | National Youth Service | 0 | 0 | 0 |
| | 711039999 | Youth Development Services | 0 | 0 | 0 |
| | 711069999 | Gender & Socio-economic empowerment | 31,212,128.00 | 25,604,473.00 | 5,607,655.00 |
| **901000000** | | **Sports** | **0** | **0** | **0** |

| Programme | Sub-Programme | Original Budget | Final Budget | Actual on comparable basis | Budget utilization difference |
|---|---|---|---|---|---|
| | | 2021 | 2021 | Date, 2021 | |
| | 901019999 | Sports Training and competitions | 0 | 0 | 0 |
| **905000000** | | **General Administration, Planning and Support Services** | **55,013,047.00** | **27,809,434.70** | **27,203,612.30** |
| | 905019999 | General Administration, Planning and Support Services | 55,013,047.00 | 27,809,434.70 | 27,203,612.30 |
| **1004000000** | | **Water Resources Management** | **0** | **0** | **0** |
| | 1004019999 | Water Resources conservation and Protection | 0 | 0 | 0 |
| | | **Grand Total** | **7,026,429,880.00** | **6,076,458,824.00** | **949,971,056.00** |

***(NB: This statement is a disclosure statement indicating the utilisation in the same format as the County budgets which are programmatic)***

## 7.7. SIGNIFICANT ACCOUNTING POLICIES

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

### 1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive 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 Embu County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

### 3. Recognition of receipts and payments

#### a) Recognition of receipts

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Tax receipts**

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

**ii) Transfers from the Exchequer**

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

iii) **External Assistance**

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

**Donations and grants**

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

**Proceeds from borrowing**

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

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Undrawn external assistance**

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

### iv) County Own Generated Receipts

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

### v) Returns to CRF Issues

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

### b) Recognition of payments

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

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### i) Compensation of employees

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

### ii) Use of goods and services

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

### iii) Interest on borrowing

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

### iv) Repayment of borrowing (principal amount)

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

### v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 4. In-kind contributions

In-kind contributions are donations that are made to the County Executive 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 Executive 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.

#### a) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive s 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 this financial statement.

### 5. 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.

#### a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Kshs 412,789 compared to Kshs 5,285,299 in prior period as indicated on note 23.

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 6. Accounts Receivable

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

### 7. Accounts Payable

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

### 8. 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.

### 9. 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.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

**10. Contingent Liabilities**

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

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. **Note .....** and *Annex* ..... of this financial statement is a register of the contingent liabilities in the year.

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 11. 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.

### 12. 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 Executive*'s* 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 30th June 2020 for the period 1st July 2020 to 30 June 2021 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive*'s* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

### 13. Comparative figures

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

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 14. 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.

### 15. Errors

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

### 16. Related party transactions

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

## 7.8. NOTES TO THE FINANCIAL STATEMENTS

### 1. EXCHEQUER RELEASES

| | 2020-2021 | 2019-2020 |
|---|---|---|
| | KShs | KShs |
| Total Exchequer Releases for quarter 1 | 370,178,400 | 748,965,600 |
| Total Exchequer Releases for quarter 2 | 1,420,452,000 | 961,191,505 |
| Total Exchequer Releases for quarter 3 | 1,214,578,613 | 1,794,001,086 |
| Total Exchequer Releases for quarter 4 | 1,970,409,850 | 1,188,228,200 |
| **Total** | **4,975,618,863** | **4,692,386,391** |

***The above comprises transfers from the Exchequer comprising of equitable share and Level 5 Hospitals. (The National Treasury was able to release funds for entire year unlike FY 2019/2020 when the disbursement for June 2020 was not released.)***

### 1A. Equitable share

| Description | 2020-2021 | 2019-2020 |
|---|---|---|
| | KShs | KShs |
| Total Equitable Share for quarter 1 | 370,178,400 | 748,965,600 |
| Total Equitable Share for quarter 2 | 1,420,452,000 | 774,792,000 |
| Total Equitable Share for quarter 3 | 1,076,100,000 | 1,571,106,000 |
| Total Equitable Share for quarter 4 | 1,807,848,000 | 839,358,000 |
| **Total** | **4,674,578,400** | **3,934,221,600** |

### 1B: Level 5 Hospitals Allocation

| Description | 2020-2021 | 2019-2020 |
|---|---|---|
| | KShs | KShs |
| Transfers for level 5 hospitals | **301,040,463** | **301,040,463** |
| **Total** | **301,040,463** | **301,040,463** |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

| Description | 2020 - 2021 | 2019 - 2020 |
|---|---|---|
| | KShs | KShs |
| **Proceeds from Domestic and foreign grants received through exchequer** | | |
| DANIDA - Universal Healthcare in Devolved Units Programme | 12,240,000 | 18,282,500 |
| World Bank – THUSCP | 112,474,401 | 44,757,023 |
| National Agricultural & Rural Inclusive Growth Project (NARIGP) | 202,094,150 | 209,940,412 |
| Kenya Devolution Support Programme | 45,000,000 | 30,000,000 |
| Youth Polytechnic support grant | 34,249,894 | 33,603,298 |
| Abolishment of user fees in health centres and dispensaries | 10,724,225 | 10,724,225 |
| Kenya Urban Support Programme | 65,963,848 | 94,551,481 |
| Agriculture Sector Development Support Project (ASDSP) | 11,613,058 | 15,265,390 |
| Kenya Climate Smart Agriculture Project (KCSAP) | - | - |
| **Sub total** | **494,359,576** | **457,124,329** |
| **Proceeds from domestic and foreign grants received directly by the county** | | |
| Covid-19 Donations | - | - |
| MSF-France (Salary Donation) | 1,273,820 | 1,376,921 |
| **Sub total** | **1,273,820** | **1,376,921** |
| **Grand Total** | **495,633,396** | **458,501,250** |

***Note: These are grants received through Exchequer***

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| Description | 2020-2021 KShs | 2019-2020 KShs |
|---|---|---|
| **Transfers from Central Government entities** | | |
| Road maintenance levy fund | 135,839,025 | 122,183,250 |
| Covid-19 Fund | - | 80,587,000 |
| Allowances for frontline health workers | - | 48,465,000 |
| (insert name of budget agency) | - | - |
| **Transfers from Counties** | | |
| (insert name of budget agency) | - | - |
| (insert name of budget agency) | - | - |
| **TOTAL** | **135,839,025** | **251,235,250** |

*(Give a brief description of what the transfers relate to and from whom they were received)*

### 4. PROCEEDS FROM DOMESTIC BORROWINGS

| | 2020-2021 KShs | 2019-2020 KShs |
|---|---|---|
| Borrowing within General Government | | |
| Borrowing from Monetary Authorities (Central Bank) | | |
| Other Domestic Depository Corporations (Commercial Banks) | | |
| Borrowing from Other Domestic Financial Institutions | | |
| Borrowing from Other Domestic Creditors | | |
| Domestic Currency and Domestic Deposits | | |
| **Total** | - | - |

***(Give a brief description of the nature and sources of borrowings including any assets pledged as security)***

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 5. PROCEEDS FROM FOREIGN BORROWINGS

| | 2020-2021 | 2019-2020 |
|---|---|---|
| | KShs | KShs |
| Foreign Borrowing – Drawdowns Through Exchequer | | |
| Foreign Borrowing - Direct Payments | | |
| Foreign Currency and Foreign Deposits | | |
| **Total** | - | - |

### 6. PROCEEDS FROM SALE OF ASSETS

| | 2020-2021 | 2019-2020 |
|---|---|---|
| | KShs | KShs |
| Receipts from the Sale of Buildings | | |
| Receipts from Sale of Vehicles and Transport Equipment | | |
| Receipts from Sale of Plant Machinery and Equipment | | |
| Receipts from Sale of Certified Seeds and Breeding Stock | | |
| Receipts from Sale of Strategic Reserves Stocks | | |
| Receipts from Sale of Inventories, Stocks and Commodities | | |
| Disposal and Sales of Non-Produced Assets | | |
| **Total** | - | - |

### 7. REIMBURSEMENTS AND REFUNDS

| | 2020-2021 | 2019-2020 |
|---|---|---|
| | KShs | KShs |
| Refund from World Food Programme (WFP) | | |
| Reimbursement of Audit Fees | | |
| Reimbursement on Messing Charges (UNICEF) | | |
| Reimbursement from World Bank – ECD | | |
| Reimbursement from Individuals& Private organizations | | |
| Reimbursement from Local Government Authorities | | |
| Reimbursement from Statutory Organizations | | |
| Reimbursement within Central Government | | |
| Reimbursement Using Bonds | | |
| **Total** | - | - |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 8. RETURNS OF EQUITY HOLDINGS

| | 2020-2021 | 2019-2020 |
|---|---|---|
| | KShs | KShs |
| Returns of Equity Holdings in Domestic Organisations | | |
| Returns of Equity Holdings in International Organisations | | |
| **Total** | - | - |

### 9. COUNTY OWN GENERATED RECEIPTS

| | 2020-2021 | 2019-2020 |
|---|---|---|
| | KShs | KShs |
| Interest received | - | - |
| Profits and Dividends | - | - |
| Rent | 5,102,822 | 6,432,556 |
| Plan approvals | 4,617,620 | 5,114,481 |
| Property Income | - | - |
| Sales of Market Establishments | - | - |
| Receipts from Administrative Fees and Charges | 3,146,200 | 185,130 |
| Receipts from Administrative Fees and Charges - Collected as AIA | 196,738,131 | 283,386,400 |
| Receipts from Sales by Non-Market Establishments | - | - |
| Receipts from Sale of Incidental Goods | - | - |
| Fines, Penalties and Forfeitures | - | - |
| Receipts from Voluntary transfers other than grants | - | - |
| Business permits | 71,262,270 | 75,771,030 |
| Liquor License | - | - |
| Cess | 52,827,631 | 69,053,276 |
| Poll rates | - | - |
| Plot rents | 8,409,587 | 12,354,069 |
| Administrative services fees | - | 2,376,271 |
| County's natural resources | - | - |
| Lease / rental of council's Infrastructure assets | - | - |
| Donations | - | - |
| Fund raising events | - | - |
| Market/trade Centre fee | 14,516,104 | 20,673,302 |
| Vehicle parking fees | 8,835,775 | 9,941,580 |
| Bus park fees | 3,743,322 | 13,315,358 |

| | 2020-2021 | 2019-2020 |
|---|---|---|
| Advertisement fees | 3,444,742 | 8,385,032 |
| School fees | - | - |
| Other education-related receipts | - | - |
| Public health services | - | - |
| Public health facilities operations | - | - |
| Environment & conservancy Administration | - | - |
| Slaughterhouses' administration | 1,386,799 | 1,153,460 |
| Water supply administration | - | - |
| Sewerage administration | - | - |
| Other health & sanitation receipts | - | - |
| Technical services fees | - | - |
| Enforcement fees | 909,603 | 629,905 |
| Other miscellaneous receipts | 385,685 | 920,309 |
| **Total** | **375,326,291** | **509,692,159** |

***(Due to the lockdown and night time curfew, a lot of businesses have been negatively affected. From the revenue table above its clear the public transport sector was adversely affected hence the reduction of bus park fees.***

***The other sector affected most by the curfew is the hospitality sector which led to closure of hotels and bars. This has affected the revenue from liquor licences and related fees hence the huge reduction in fees collected as AiA).***

## 10. RETURNED CRF ISSUES

| | 2020-2021 | 2019-2020 |
|---|---|---|
| | KShs | KShs |
| Bank accounts | 80,004,549 | 159,882,757 |
| Cash in hand | 516,421 | 720,733 |
| Grants Accounts appropriated | 416,153,285 | 213,668,230 |
| **Total** | **496,674,255** | **374,271,720** |

***The money was swept back to CRF from the County Executive including the amount that remained in the CRF account***

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 11. COMPENSATION OF EMPLOYEES

| | 2020 - 2021 KShs | 2019 - 2020 KShs |
|---|---|---|
| Basic salaries of permanent employees | 2,712,761,855 | 2,725,295,192 |
| Basic wages of temporary employees | - | - |
| Personal allowances paid as part of salary | - | - |
| Personal allowances paid as reimbursements | - | - |
| Personal allowances provided in kind | - | - |
| Employer Contribution to compulsory National Social Schemes | - | - |
| Employer Contribution to Compulsory National health Insurance Schemes | - | - |
| Pension and other social security contributions | - | - |
| Other personnel payments | - | - |
| **Total** | **2,712,761,855** | **2,725,295,192** |

### 12. USE OF GOODS AND SERVICES

| | 2020 - 2021 KShs | 2019 - 2020 KShs |
|---|---|---|
| Utilities, supplies and services | 54,051,161 | 64,535,397 |
| Communication, supplies and services | 4,002,050 | 4,559,284 |
| Domestic travel and subsistence | 35,779,820 | 26,408,212 |
| Foreign travel and subsistence | - | - |
| Printing, advertising and information supplies & services | 10,135,310 | 8,511,803 |
| Rentals of produced assets | - | 1,963,960 |
| Training expenses | 7,886,025 | 15,778,265 |
| Hospitality supplies and services | 7,786,646 | 10,210,628 |
| Insurance costs | 14,355,482 | 11,666,752 |
| Specialized materials and services | 248,842,224 | 318,597,981 |
| Office and general supplies and services | 43,021,517 | 15,098,637 |
| Fuel, oil and lubricants | 19,329,009 | 33,600,299 |
| Other operating expenses | 201,729,759 | 161,943,955 |
| Routine maintenance – vehicles and other transport equipment | 11,205,255 | 8,218,691 |
| Routine maintenance – other assets | 7,817,844 | 6,192,250 |
| Acquisition of stocks | 15,162,296 | 16,139,334 |
| **Total** | **681,104,398** | **703,425,448** |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 13. SUBSIDIES

| Description | 2020 - 2021 | 2019 - 2020 |
|---|---|---|
| | KShs | KShs |
| Subsidies to Public Corporations | | |
| *See list attached* | | |
| (insert name) | | |
| Subsidies to Private Enterprises | | |
| *See list attached* | | |
| (insert name) | | |

### 14. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2020 - 2021 | 2019 - 2020 |
|---|---|---|
| | KShs | KShs |
| **Transfers to County Government entities** | | |
| See attached list (under annex 7) | 651,918,493 | 514,588,271 |
| | | |
| **Transfers to Other Counties** | | |
| (County Assembly of Embu) | 635,757,626 | 556,551,826 |
| | | |
| | | |
| **Transfers to National Government entities** | | |
| Transfer to the Council of Governors | | |
| | | |
| **TOTAL** | **1,287,676,119** | **1,071,140,097** |

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 15. OTHER GRANTS AND PAYMENTS

| | 2020 - 2021 KShs | 2019 - 2020 KShs |
|---|---|---|
| Scholarships and other educational benefits | - | 53,000,000 |
| Emergency relief and refugee assistance | - | - |
| Other capital grants | 222,297,735 | 48,525,485 |
| **Total** | **222,297,735** | **101,525,485** |

### 16. SOCIAL SECURITY BENEFITS

| | 2020 - 2021 KShs | 2019 - 2020 KShs |
|---|---|---|
| Government pension and retirement benefits | - | - |
| Social security benefits | - | - |
| Employer Social Benefits | - | - |
| **Total** | - | - |

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 17. ACQUISITION OF ASSETS

| Non- Financial Assets | 2020 - 2021 | 2019 - 2020 |
|---|---|---|
| | KShs | KShs |
| Purchase of Buildings | - | - |
| Construction of Buildings | 161,323,125 | 188,391,868 |
| Refurbishment of Buildings | 51,421,237 | 28,591,351 |
| Construction of Roads | 204,716,889 | 141,794,802 |
| Construction and Civil Works | 119,905,296 | 92,814,546 |
| Overhaul and Refurbishment of Construction and Civil Works | 488,494,446 | 284,884,865 |
| Purchase of Vehicles and Other Transport Equipment | 7,498,000 | - |
| Overhaul of Vehicles and Other Transport Equipment | - | - |
| Purchase of Household Furniture and Institutional Equipment | 495,000 | 11,477,850 |
| Purchase of Office Furniture and General Equipment | 14,366,283 | 5,568,935 |
| Purchase of Specialized Plant, Equipment and Machinery | 107,107,343 | 15,439,579 |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | - | - |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | - | - |
| Research, Studies, Project Preparation, Design & Supervision | 8,101,100 | 30,550,296 |
| Rehabilitation of Civil Works | - | - |
| Acquisition of Strategic Stocks and commodities | - | - |
| Acquisition of Land | 9,190,000 | - |
| Acquisition of Intangible Assets | - | - |
| **Total acquisition of non- financial assets** | | |
| **Financial Assets** | | |
| Domestic Public Non-Financial Enterprises | - | - |
| Domestic Public Financial Institutions | - | - |
| **Total acquisition of financial assets** | - | - |
| **Total acquisition of assets** | **1,172,618,718** | **799,514,092** |

## NOTES TO THE FINANCIAL STATEMENTS (continued)

### 18. FINANCE COSTS, INCLUDING LOAN INTEREST

| | 2020 - 2021 | 2019 - 2020 |
|---|---|---|
| | KShs | KShs |
| Bank Charges | - | - |
| Interest Payments on Foreign Borrowings | - | - |
| Interest Payments on Guaranteed Debt Taken over by Govt | - | - |
| Interest on Domestic Borrowings (Non-Govt) | - | - |
| Interest on Borrowings from Other Government Units | - | - |
| **Total** | - | - |

### 19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

| | 2020 - 2021 | 2019 - 2020 |
|---|---|---|
| | KShs | KShs |
| Repayments on Borrowings from Domestic | - | - |
| Principal Repayments on Guaranteed Debt Taken over by Government | - | - |
| Repayments on Borrowings from Other Domestic Creditors | - | - |
| Repayment of Principal from Foreign Lending & On – Lending | - | - |
| **Total** | - | - |

### 20. OTHER PAYMENTS

| | 2020 - 2021 | 2019 - 2020 |
|---|---|---|
| | KShs | KShs |
| Budget Reserves | - | - |
| Civil Contingency Reserves | - | - |
| Other payments | - | - |
| | - | - |

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 21. CASH AND BANK BALANCES
### 21A. BANK BALANCES

| Name of Bank, Account No. & currency | Amount in bank account currency* | Indicate whether recurrent, Development, deposit, receipts e.t.c | 2020 – 2021 | 2019 – 2020 |
|---|---|---|---|---|
| | | | KShs | KShs |
| County Revenue Fund Account, 1000171014 | KES | Revenue | 148,637,431 | 48,741,706 |
| Central Bank of Kenya, 1000170581 | KES | Recurrent | 33,082 | 906 |
| Central Bank of Kenya, 1000170597 | KES | Development | 422,758 | 20,767 |
| Central Bank of Kenya, 10001260181 | KES | Fuel Levy | 7,575,816 | 12,597,629 |
| Central Bank of Kenya, 1000250388 | KES | Grant | 63,177,616 | 24,608,794 |
| Central Bank of Kenya, 1000…. | KES | Assembly | - | - |
| Embu County Agric Sec Supp Proj, 1000365609 | KES | Grant | - | 6,306,156 |
| Embu County Polytechnic Proj Grant, 1000368969 | KES | Grant | 2,864,762 | 6,916,893 |
| Embu County - KE Urban Support Prog, 1000381558 | KES | Grant | 5 | 94,551,486 |
| Kenya Devolution Support Programme, 1000380373 | KES | Grant | 1,818,730 | 30,076,626 |
| Nat agr Rural Gr Inc Pr (NAGRIP), 1000365773 | KES | Grant | 1,700,000 | 93,551,198 |
| Embu County - Food, Agriculture Organization, 1000381566 | KES | Grant | 00 | 00 |
| Embu Municipality UIG, 0190278999274 | KES | Development | 179,879 | 420,156 |
| Embu Municipality UDG, 0190278999264 | KES | Development | 19,775,367 | 14,531,301 |
| Nat agr Rural Gr Inc Pr (NARIGP), KCB 1259128725 | KES | Grant | 105,063,060 | 41,826,239 |
| Embu County (ASDSP II) KCB 1237900395 | KES | Grant | 15,986,210 | 10,179,807 |

| | | | | |
|---|---|---|---|---|
| Embu County Covid-19 SPA | KES | Grant | 5,862,805 | 80,587,000 |
| Embu County Emergency Fund Account | KES | Grant | - | 19,000,000 |
| Co-op. Recurrent Account, 1141408117000 | KES | Operational | 00 | 00 |
| KCB Exchequer Account, 1141517922 | KES | Revenue | 345,728 | 1,197,517 |
| KCB E-Revenue Account, 1178028569 | KES | Revenue | - | - |
| Co-op. Alcoholic Control Fund, 1141408230700 | KES | Revenue | 1,400 | 9,402 |
| County Health Nutrition Account, Co-op. 01141731299200 | KES | Operational | 624 | - |
| SCMOH - Kiritiri, 01141408211201 | KES | Revenue | - | 31,950 |
| PHO - Runyenjes, 01141408461801 | KES | Revenue | 2 | 115,700 |
| PHO - Mbeere South, 01141408882401 | KES | Revenue | 7 | 29,097 |
| PHO - Mbeere North, 01141569275001 | KES | Revenue | 3 | 4,997 |
| PHO - Manyatta, 01141408462001 | KES | Revenue | 27 | 110,500 |
| Mbeere District Hospital Revenue, 1141569278800 | KES | Revenue | - | - |
| Mbeere District Hospital Revenue, 1141569278801 | KES | Revenue | 26,800 | 352,690 |
| County Health Management Team, 1141407087300 | KES | Revenue | 3,550,300 | 170 |
| Kianjokoma Sub-District Hospital, 1141408461600 | KES | Revenue | - | (1) |
| Kianjokoma Sub-District Hospital, 1141408461601 | KES | Revenue | 246,573 | 1,174,520 |
| Ishiara District Hospital Revenue, 1141408211500 | KES | Revenue | - | - |
| Ishiara District Hospital, 1141408211501 | KES | Revenue | 109,760 | 387,060 |
| Runyenjes District Hospital NHIF Account, 1141408462200 | KES | NHIF | 584 | 377,138 |
| Runyenjes District Hospital Revenue, 1141408462201 | KES | Revenue | 40,370 | 64,085 |
| Karurumo Rural Health Facility Centre, 1125317558 | KES | Revenue | - | - |

| | | | | |
|---|---|---|---|---|
| MOH Embu West, Co-op. 01141134247300 | KES | Revenue | - | (14) |
| MOH Embu North, Co-op. 01141134216500 | KES | Revenue | - | (430) |
| MOH Embu East, Co-op. 01141134216400 | KES | Revenue | - | (52) |
| MOH Embu Mbeere South, Co-op. 01141134216700 | KES | Revenue | - | - |
| MOH Embu Mbeere North, Co-op. 01141134216800 | KES | Revenue | - | - |
| Embu County Health Department, Co-op. 01141408420500 | KES | Revenue | 23,647 | 9,777 |
| Body Mass Index (BMI) Account, Co-op. 01141407087200 | KES | Revenue | - | (900) |
| Embu County Health Fund, Co-op. 01253889880 | KES | Revenue | 13,416 | 14,859 |
| Embu County Revenue, 1141408435600 | KES | Revenue | 793,665 | - |
| Embu County Salary, 1141408453000 | KES | Operational | 759,681 | 570,426 |
| Embu Level 5 Hospital Revenue, KCB, 1202479405 | KES | Revenue | 494,131 | 209,179 |
| Embu Level 5 Hospital Revenue, CO-OP., 1141408204800 | KES | Revenue | 70,400 | 4,333,075 |
| Embu Level 5 Hospital Mpesa Paybill Account, 585770 | KES | Revenue | 244,216 | - |
| Embu County Deposit Account, 1000250372 | KES | Deposit | 412,789 | 5,285,299 |
| Danida funded Expenditure Accounts - List Attached-Appendix 1 | KES | Operational | 12,254,580 | 3,250,425 |
| **Total** | | | **392,486,224** | **501,443,133** |

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 21B. CASH IN HAND

| | 2020 - 2021 | 2019 - 2020 |
|---|---|---|
| | KShs | KShs |
| Cash in Hand – Held in domestic currency | 122,463 | 516,421 |
| Cash in Hand – Held in foreign currency | - | - |
| **Total** | **122,463** | **516,421** |

Cash in hand should also be analysed as follows:

| | 2020 - 2021 | 2019 - 2020 |
|---|---|---|
| | KShs | KShs |
| Mbeere South Sub-County | 59,400 | 134,750 |
| Mbeere North Sub-County | - | 123,052 |
| Runyenjes Sub-County | 63,063 | 52,575 |
| Manyatta Sub-County | - | 206,044 |
| **Total** | **122,463** | **516,421** |

***[Cash count certificates for each are available]***

### 22. ACCOUNTS RECEIVABLE

| *Description* | 2020 - 2021 | 2019 - 2020 |
|---|---|---|
| | KShs | KShs |
| Government Imprests | 30,137,810 | 19,700,702 |
| Salary Advance | - | - |
| Clearance accounts | - | - |
| ***Total*** | **30,137,810** | **19,700,702** |

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

| ***Breakdown of imprest and salary advance per department*** | **2020 - 2021** | **2019 - 2020** |
|---|---|---|
| ***Imprest*** | **KShs** | **KShs** |
| Department of Agriculture | 320,508 | |
| Department of ECRA | 971,300 | |
| Department of Education, Science & Technology | 1,888,750 | |
| Department of Finance and Planning | 3,521,260 | |
| Department of Gender, Culture and Children | 256,800 | |
| Department of Health services | 1,210,200 | |
| Department of Lands and Physical planning | 1,417,530 | |
| Department of Office of the Governor and Deputy Gov. | 6,676,302 | |
| Department of Youth, Enterprise and Sports | 13,275,160 | |
| ***Sub-Total*** | **30,137,810** | - |
| ***Salary advance*** | | |
| ***Sub-Total*** | - | - |
| ***Grand Total*** | **30,137,810** | - |

****See Annex** 10 **for a detailed analysis of the outstanding imprests and salary advance.***

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 23. ACCOUNTS PAYABLE

| | 2020 - 2021 | 2019 - 2020 |
|---|---|---|
| | KShs | KShs |
| Deposits | - | - |
| Retention monies | 412,789 | 5,285,299 |
| **Total** | **412,789** | **5,285,299** |

### 24. FUND BALANCE BROUGHT FORWARD

| | 2020 - 2021 | 2019 - 2020 |
|---|---|---|
| | KShs | KShs |
| Bank accounts | 501,443,133 | 358,563,651 |
| Cash in hand | 516,421 | 916,082 |
| Accounts Receivables | 19,700,702 | 82,040,660 |
| Accounts Payables | (5,285,299) | (83,742,122) |
| **Total** | **516,374,957** | **357,778,271** |

***[The fund balances brought forward refers to the previous financial year's closing balances]***

### 25. PRIOR YEAR ADJUSTMENTS

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

| Description of the error | Balance b/f FY 2019/2020 as per audited financial statements<br>Kshs | Adjustments during the year relating to prior periods<br>Kshs | Adjusted ** Balance b/f FY 2019/2020<br>Kshs |
|---|---|---|---|
| Bank account Balances | | | |
| Cash in hand | | | |
| Accounts Payables | | | |
| Receivables | | | |
| Others (*specify*) | | | |
| **Total** | - | - | - |

** ***(The adjusted balances are not carried down on the face of the financial statement.*** County Executive ***to provide disclosure on the adjusted amounts) (Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy. Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the*** County Executive***).***

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

### 26. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES

| Description | 2020-2021 | 2019-2020 |
|---|---|---|
| | KShs | KShs |
| Receivables as at 1st July (a) | 19,700,702 | 33,372,623 |
| Receivables as at 30th June (b) | 30,137,810 | 19,700,702 |
| (Increase)/ Decrease in Receivables (c=(b-a)) | **(10,437,108)** | **13,671,921** |

*(Receivable as at 1St July for FY 2020/21 should be the same as receivable as at 30th June for FY 2019/20)*

### 27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

| Description | 2020-2021 | 2019-2020 |
|---|---|---|
| | Kshs | Kshs |
| Payables as at 1st July (a) | 5,285,299 | 10,715,684 |
| Payables as at 30th June (b) | 412,789 | 5,285,299 |
| Increase/ (Decrease) in payables c= b-a | **(4,872,510)** | **(5,430,385)** |

*(Payables as at 1St July for FY 2020/21 should be the same as payable as at 30th June for FY 2019/20)*

## 7.9. OTHER IMPORTANT DISCLOSURES

### 1. Pending Accounts Payable (See Annex 2)

| Description | Balance b/f FY 2019/2020 | Additions for the period | Paid during the year | Balance c/f FY 2020/2021 |
|---|---|---|---|---|
| | Kshs | Kshs | Kshs | Kshs |
| Construction of buildings | 339,504,089 | 99,395,565 | (212,744,361) | 226,155,293 |
| Construction of civil works | 601,148,711 | 1,038,425,599 | (1,089,342,899) | 550,231,411 |
| Supply of goods | 418,164,856 | 535,218,949 | (595,577,446) | 357,806,235 |
| Supply of services | 100,336,484 | 57,243,120 | (85,526,828) | 72,052,776 |
| **Total** | **1,459,154,140** | **1,730,283,233** | **(1,983,191,534)** | **1,206,245,715** |

### 2. Pending Staff Payables (See Annex 3)

| Description | Balance b/f FY 2019/2020 | Additions for the period | Paid during the year | Balance c/f FY 2020/2021 |
|---|---|---|---|---|
| | Kshs | Kshs | Kshs | Kshs |
| Senior management | 9,614,182 | 140,618,254 | (127,344,088) | 22,888,348 |
| Middle management | - | - | - | - |
| Unionisable employees | 246,951,867 | 2,815,997,392 | (2,585,417,767) | 477,531,492 |
| Others | - | - | - | - |
| **Total** | **256,566,049** | **2,956,615,646** | **(2,712,761,855)** | **500,419,840** |

## OTHER IMPORTANT DISCLOSURES (Continued)

### 3. Other Pending Payables (See Annex 4)

| Description | Balance b/f FY 2019/2020 Kshs | Additions for the period Kshs | Paid during the year Kshs | Balance c/f FY 2020/2021 Kshs |
|---|---|---|---|---|
| Amounts due to National Government entities | | | | |
| Amounts due to County Government entities | | | | |
| Amounts due to third parties | | | | |
| **Total** | - | - | - | - |

***(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)***

### 4. External Assistance

| Description | FY 2020/2021 Kshs | FY 2019/2020 Kshs |
|---|---|---|
| External assistance received in cash | | |
| External assistance received as loans and grants | | |
| External assistance received in kind- as payment by third parties | | |
| **Total** | - | - |

## OTHER IMPORTANT DISCLOSURES (Continued)

### a) External assistance relating to loans and grants

| Description | FY 2020/2021 Kshs | FY 2019/2020 Kshs |
|---|---|---|
| External assistance received as loans | | |
| External assistance received as grants | | |
| **Total** | - | - |

### b) Undrawn external assistance

| Description | Purpose for which the undrawn external assistance may be used | FY 2020/2021 Kshs | FY 2019/2020 Kshs |
|---|---|---|---|
| Undrawn external assistance - loans | | | |
| Undrawn external assistance - grants | | | |
| **Total** | | - | - |

### c). Classes of providers of external assistance

| Description | FY 2020/2021 Kshs | FY 2019/2020 Kshs |
|---|---|---|
| Multilateral donors | | |
| Bilateral donors | | |
| International assistance organization | | |
| NGOs | | |
| National Assistance Organization | | |
| **Total** | - | - |

***(Provide details for external assistance e, g.* Economic development or welfare *objective, Emergency relief, Trading activities etc.)***

## OTHER IMPORTANT DISCLOSURES (Continued)

### d. Non-monetary external assistance

| Description | FY 2020/2021 Kshs | FY 2019/2020 Kshs |
|---|---|---|
| Goods | | |
| Services | | |
| **Total** | - | - |

***This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.***

### e. Purpose and use of external assistance.

| PAYMENTS MADE BY THIRD PARTIES | FY 2020/2021 | FY 2019/2020 |
|---|---|---|
| Compensation of Employees | | |
| Use of goods and services | | |
| Subsidies | | |
| Transfers to Other Government Units | | |
| Other grants and transfers | | |
| Social Security Benefits | | |
| Acquisition of Assets | | |
| Finance Costs, including Loan Interest | | |
| Repayment of principal on Domestic and Foreign borrowing | | |
| Other Payments | | |
| **TOTAL** | - | - |

***N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.***

## OTHER IMPORTANT DISCLOSURES (Continued)

### f. External Assistance paid by Third Parties on behalf of the County Executive by Source

*This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.*

| Description | FY 2020/2021 Kshs | FY 2019/2020 Kshs |
|---|---|---|
| National government | | |
| Multilateral donors | | |
| Bilateral donors | | |
| International assistance organization | | |
| NGOs | | |
| National Assistance Organization | | |
| **Total** | - | - |

### 5. Payments by Third Party on Behalf of the County Executive

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.

### 5.1 Classification by Source

| Description | FY 2020/2021 Kshs | FY 2019/2020 Kshs |
|---|---|---|
| National government | | |
| Multilateral donors | | |
| Bilateral donors | | |
| International assistance organization | | |
| NGOs | | |
| National Assistance Organization | | |
| **Total** | - | - |

## OTHER IMPORTANT DISCLOSURES (Continued)

### 5.2 Classification of payments made by Third Parties by Nature of expenses

| PAYMENTS MADE BY THIRD PARTIES | FY 2020/2021 | FY 2019/2020 |
|---|---|---|
| Compensation of Employees | | |
| Use of goods and services | | |
| Subsidies | | |
| Transfers to Other Government Units | | |
| Other grants and transfers | | |
| Social Security Benefits | | |
| Acquisition of Assets | | |
| Finance Costs, including Loan Interest | | |
| Repayment of principal on Domestic and Foreign borrowing | | |
| Other Payments | | |
| **TOTAL** | - | - |

***N/B The above subclassification will be adopted based on the appropriate county's operations***

### 6. 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.

## OTHER IMPORTANT DISCLOSURES (Continued)

### Related party transactions

| | 2020-2021 Kshs | 2019-2020 Kshs |
|---|---|---|
| Key Management Compensation (Governors, CEC Members and COs) | 117,120,000 | 117,120,000 |
| **Transfers to related parties** | | |
| Transfer to the County Assembly | 635,757,626 | 556,551,826 |
| Transfers to other County Government Entities | 651,918,493 | 514,588,271 |
| Transfers to Development Projects | 1,172,618,718 | 693,210,875 |
| Transfers to non-reporting entities e.g schools and welfare | - | - |
| Transfers to County Water Service Providers | - | - |
| Expenses paid on behalf of County Water Service Providers | - | - |
| **Total Transfers to related parties** | **2,577,414,837** | **1,764,350,972** |
| **Transfers from related parties** | | |
| Transfers from the Exchequer | 4,975,618,863 | 3,934,221,600 |
| Transfers from MDAs | - | 596,603,236 |
| Transfers from SCs and SAGAs- National Government | 135,839,025 | - |
| DANIDA, World Bank, KDSP, NARIGP | 494,359,576 | 414,080,129 |
| **Total Transfers from related parties** | **5,605,817,464** | **4,944,904,965** |

## 7. 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.

## OTHER IMPORTANT DISCLOSURES (Continued)

| Entity | Date Established/Date taken over | Location | Accounting Officer responsible |
|---|---|---|---|
| Embu County Covid-19 fund | 2020 | Embu County | Department of Health |
| Emergency Fund | 2020 | Embu County | Office of The Governor |
| Embu County Executive Mortgage & Car Loan (Committee Members) Fund fund | 2018 | Embu County | Fund Administrator |
| Youth Fund | 2018 | Embu County | C.O Youth and Sports |
| School Bursary fund | 2017 | Embu County | C.O Education |
| County Public Service Board | 2013 | Embu County | CEO/ PSB |
| | | | |

### 8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has be swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

| Name of Bank, Account No. & currency | Amount in bank account currency* | Ex. rate (if in foreign currency) | 2020 - 2021 | 2019 - 2020 |
|---|---|---|---|---|
| | | | **KShs** | **KShs** |
| KCB Exchequer Account, 1141517922 | KES | | 345,728 | 1,197,517 |
| KCB E-Revenue Account, 1178028569 | KES | | - | - |
| Co-op. Alcoholic Control Fund, 1141408230700 | KES | | 1,400 | 9,402 |
| County Health Nutrition Account, Co-op. 01141731299200 | KES | | 624 | - |
| SCMOH - Kiritiri, 01141408211201 | KES | | - | 31,950 |

| | | | | |
|---|---|---|---|---|
| PHO - Runyenjes, 01141408461801 | KES | | 2 | 115,700 |
| PHO - Mbeere South, 01141408882401 | KES | | 7 | 29,097 |
| PHO - Mbeere North, 01141569275001 | KES | | 3 | 4,997 |
| PHO - Manyatta, 01141408462001 | KES | | 27 | 110,500 |
| Mbeere District Hospital Revenue, 1141569278800 | KES | | - | - |
| Mbeere District Hospital Revenue, 1141569278801 | KES | | 26,800 | 352,690 |
| County Health Management Team, 1141407087300 | KES | | 3,550,300 | 170 |
| Kianjokoma Sub-District Hosptal, 1141408461600 | KES | | - | (1) |
| Kianjokoma Sub-District Hosptal, 1141408461601 | KES | | 246,573 | 1,174,520 |
| Ishiara District Hosptal Revenue, 1141408211500 | KES | | - | - |
| Ishiara District Hosptal, 1141408211501 | KES | | 109,760 | 387,060 |
| Runyenjes District Hosptal NHIF Account, 1141408462200 | KES | | 584 | 377,138 |
| Runyenjes District Hosptal Revenue, 1141408462201 | KES | | 40,370 | 64,085 |
| Karurumo Rural Health Facility Centre, 1125317558 | KES | | - | - |
| MOH Embu West, Co-op. 01141134247300 | KES | | - | (14) |
| MOH Embu North, Co-op. 01141134216500 | KES | | - | (430) |
| MOH Embu East, Co-op. 01141134216400 | KES | | - | (52) |
| MOH Embu Mbeere South, Co-op. 01141134216700 | KES | | - | - |
| MOH Embu Mbeere North, Co-op. 01141134216800 | KES | | - | - |
| Embu County Health Department, Co-op. 01141408420500 | KES | | 23,647 | 9,777 |
| Body Mass Index (BMI) Account, Co-op. 01141407087200 | KES | | - | (900) |

| | | | | |
|---|---|---|---|---|
| Embu County Health Fund, Co-op. 01253889880 | KES | | 13,416 | 14,859 |
| Embu County Revenue, 1141408435600 | KES | | 793,665 | - |
| Embu Level 5 Hospital Revenue, KCB, 1202479405 | KES | | 494,131 | 209,179 |
| Embu Level 5 Hospital Revenue, CO-OP., 1141408204800 | KES | | 70,400 | 4,333,075 |
| Embu Level 5 Hospital Mpesa Paybill Account, 585770 | KES | | 244,216 | - |
| | | | | |
| **Total** | | | **5,961,653** | **8,420,319** |

## OTHER IMPORTANT DISCLOSURES (Continued)

### 9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the year 2020/21 amounts relating to leased medical equipment was Kshs 132,021,277 (2019/2020 Kshs 131,914,894).

### 10. Contingent Liabilities

| Contingent liabilities | 2020-2021<br>Kshs | 2019-2020<br>Kshs |
|---|---|---|
| Court case … against the entity | | |
| Bank guarantees in favour of subsidiary | | |
| Contingent liabilities arising from PPPs | | |
| **Total** | - | - |

*(Give details- Update ANNEX 8 Contingent liabilities register)*

### 11. Covid- 19 Funds

| Covid -19 Funds | 2020-2021<br>Kshs | 2019-2020<br>Kshs |
|---|---|---|
| **Receipts** | | |
| Receipts from the National Government to fight (Note 3) | | |
| Other donations for Covid-19 received directly (Note 2) | | |
| Others (Specify) | | |
| **Total Receipts** | - | - |
| **Payments** | | |
| Purchase of Covid 19 materials- masks, sanitizers etc | | |
| Purchase of beds and ICU units | | |
| Subsidies to the community | | |
| Payment of hospital bills | | |
| Donations to schools and other institutions | | |
| Other expenses (specify) | | |
| **Total payments** | - | - |
| **Balance in the covid 19 Fund** | - | - |

## 7.10. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

| 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)* |
|---|---|---|---|---|
| 1.1 | Inaccuracy in the Financial Statements (Statement of Assets and Liabilities) | The matter related to returned CRF issues which was explained to the auditor | Resolved | |
| 1.2 | Difference in summary statement of Appropriation – Recurrent and Development | Revenue budget has been apportioned into recurrent and development | Resolved | |
| 2.0 | Unsupported use of goods and services | Surrender documents in support of travel expenditure and support documents on fuel consumption provided to the auditor | Not resolved | Awaiting Senate report |
| 3.0 | Unauthorized allocation of funds | Letters authorising reallocation of funds due to an emergency were provided | Resolved | |
| | | | | |

***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.

CEC, County Treasury

Sign……..

Date.....24/09/21.....

## ANNEXES

## ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

| Period (2020/21) | Quarter 1 (Kshs) | Quarter 2 (Kshs) | Quarter 3 (Kshs) | Quarter 4 (Kshs) | Total (Kshs) |
|---|---|---|---|---|---|
| Equitable Share | 370,178,400 | 1,420,452,000 | 1,076,100,000 | 1,807,848,000 | **4,674,578,400** |
| Level 5 Hospitals | - | - | 138,478,613 | 162,561,850 | **301,040,463** |
| DANIDA - Universal Healthcare in Devolved Units Programme | | 6,120,000 | 56,616,841 | 6,120,000 | **68,856,841** |
| World Bank – THUSCP | - | - | - | 55,857,560 | **55,857,560** |
| National Agricultural & Rural Inclusive Growth Project (NARIGP) | - | 134,862,324 | - | 67,231,826 | **202,094,150** |
| Kenya Devolution Support Programme | - | - | 45,000,000 | - | **45,000,000** |
| Youth Polytechnic support grant | - | - | 17,124,947 | 17,124,947 | **34,249,894** |
| Abolishment of user fees in health centres and dispensaries | - | - | - | 10,724,225 | **10,724,225** |
| Kenya Urban Support Programme | - | - | - | 65,963,848 | **65,963,848** |
| Agriculture Sector Development Support Project (ASDSP) | - | - | 11,450,530 | 162,528 | **11,613,058** |
| Kenya Climate Smart Agriculture Project (KCSAP) | - | - | - | - | - |
| Water and Sanitation Development Project | - | - | - | - | - |
| Construction of County Headquarters- | - | - | - | - | - |

| Period (2020/21) | Quarter 1 (Kshs) | Quarter 2 (Kshs) | Quarter 3 (Kshs) | Quarter 4 (Kshs) | Total (Kshs) |
|---|---|---|---|---|---|
| | - | - | - | - | - |
| | - | - | - | - | - |
| **Total** | **370,178,400** | **1,561,434,324** | **1,344,770,931** | **2,193,594,784** | **5,469,978,439** |

***Note: The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.***

## ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

| Supplier of Goods or Services | Date Contracted | Original Amount | balance at the beginning of the year | Addition During the year | Amount paid During the year | Outstanding Balance | Comments |
|---|---|---|---|---|---|---|---|
| | | | a | b | c | d=a+b-c | |
| **Construction of buildings** | | | | | | | |
| 1. | 01.07.2020 | | 339,504,089 | 99,395,565 | (212,744,361) | 226,155,293 | Work completed |
| 2. | | | | | | | |
| **Sub-Total** | | | **339,504,089** | **99,395,565** | **(212,744,361)** | **226,155,293** | |
| **Construction of civil works** | | | | | | | |
| 3. | 01.07.2020 | | 601,148,711 | 1,038,425,599 | (1,089,342,899) | 550,231,411 | Work completed |
| 4. | | | | | | | |
| **Sub-Total** | | | **601,148,711** | **1,038,425,599** | **(1,089,342,899)** | **550,231,411** | |
| **Supply of goods** | | | | | | | |
| 5. | 01.07.2020 | | 418,164,856 | 535,218,949 | (595,577,446) | 357,806,235 | Work completed |
| 6. | | | | | | | |
| **Sub-Total** | | | **418,164,856** | **535,218,949** | **(595,577,446)** | **357,806,235** | |
| **Supply of services** | | | | | | | |
| 7. | 01.07.2020 | | 100,336,484 | 57,243,120 | (85,526,828) | 72,052,776 | Work completed |
| **Sub-Total** | | | **100,336,484** | **57,243,120** | **(85,526,828)** | **72,052,776** | |
| **Grand Total** | | | **1,459,154,140** | **1,730,283,233** | **(1,983,191,534)** | **1,206,245,715** | |
| ***Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments*** | | | | | | | |

## ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | Job Group | Date Contracted | Original Amount | Amount Paid To-Date | Outstanding Balance 2020/2021 | Outstanding Balance 2019/2020 | Comments |
|---|---|---|---|---|---|---|---|
| | | | a | b | c=a-b | | |
| **Senior Management** | | | | | | | |
| 1. | | 01.07.2020 | 140,618,254 | 127,344,088 | 22,888,348 | 9,614,182 | Payable |
| 2. | | | | | - | - | |
| **Sub-Total** | | | **140,618,254** | **(127,344,088)** | **22,888,348** | **9,614,182** | |
| **Middle Management** | | | | | | | |
| 3. | | | - | | - | - | |
| 4. | | | - | | - | - | |
| **Sub-Total** | | | **-** | **-** | **-** | **-** | |
| **Unionisable Employees** | | | | | | | |
| 5. | | 01.07.2020 | 2,815,997,392 | 2,585,417,767 | 477,531,492 | 246.951,867 | Payable |
| 6. | | | | | - | | |
| **Sub-Total** | | | **2,815,997,392** | **(2,585,417,767)** | **477,531,492** | **246,951,867** | |
| **Others (*specify*)** | | | | | | | |
| 7. | | | | | - | - | |
| 8. | | | | | - | - | |
| **Sub-Total** | | | **-** | **-** | **-** | **-** | |
| **Grand Total** | | | **2,956,615,646** | **(2,712,761,855)** | **500,419,840** | **256,566,049** | |

## ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

| Name | Brief Transaction Description | Date Contracted | Original Amount | Amount Paid To-Date | Outstanding Balance 2020/2021 | Outstanding Balance 2019/2020 | Comments |
|---|---|---|---|---|---|---|---|
| | | | a | b | c=a-b | | |
| **Amounts due to National Govt Entities** | | | | | | | |
| 1. | - | | - | - | - | - | |
| 2. | - | | - | - | - | - | |
| **Sub-Total** | | | | | | | |
| **Amounts due to County Govt Entities** | | | | | | | |
| 3. | | | | | | | |
| 4. | | | | | | | |
| **Sub-Total** | | | | | | | |
| **Amounts due to Third Parties** | | | | | | | |
| 5. | | | | | | | |
| **Sub-Total** | | | | | | | |
| **Others (*specify*)** | | | | | | | |
| 6. | | | | | | | |
| **Sub-Total** | | - | | | - | - | |
| **Grand Total** | | - | | | - | - | |

## ANNEX 5 –ANALYSIS OF ACCOUNTS RECEIVABLES – List Attached

### *(a)Government Imprest*

| *Name of Officer or Institution* | *Date Imprest Taken* | *Amount Taken* | *Amount Surrendered* | *Balance* |
|---|---|---|---|---|
| | | *KShs* | *KShs* | *KShs* |
| *Name of Officer or Institution* | dd/mm/yy | | | |
| *Name of Officer or Institution* | dd/mm/yy | | | |
| *Name of Officer or Institution* | dd/mm/yy | | | |
| *Name of Officer or Institution* | dd/mm/yy | | | |
| ***Total*** | | | | |

### *(b) Salary Advance*

| *Name of Officer* | *Date Advanced* | *Amount Advanced* | *Amount Recovered* | *Balance* |
|---|---|---|---|---|
| | | *KShs* | *KShs* | *KShs* |
| *Name of Officer* | dd/mm/yy | | | |
| *Name of Officer* | dd/mm/yy | | | |
| *Name of Officer* | dd/mm/yy | | | |
| *Name of Officer* | dd/mm/yy | | | |
| ***Total*** | | - | - | - |

## ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

| Asset class | Historical Cost b/f (KShs ) 2020/2021 | Additions during the year (KShs ) | Disposals during the year (KShs ) | Transfers in/(out) during the year (KShs) | Historical Cost c/f (KShs ) 2020/2021 |
|---|---|---|---|---|---|
| Land | 3,779,569,530 | 9,190,000 | - | - | 3,788,759,530 |
| Buildings and structures | 4,969,946,981 | 1,025,860,992 | - | - | 5,995,807,973 |
| Transport equipment | 131,596,764 | 7,498,000 | - | - | 139,094,764 |
| Office equipment, furniture and fittings | 90,482,276 | 14,366,283 | - | - | 104,848,559 |
| ICT Equipment | 176,270,969 | 495,000 | - | - | 176,765,969 |
| Machinery and Equipment | 224,646,811 | 107,107,343 | - | - | 331,754,154 |
| Heritage and cultural assets | 70,253,875 | - | - | - | 70,253,875 |
| Biological assets | - | - | - | - | - |
| Intangible assets | 630,225,726 | 8,101,100 | - | - | 638,326,826 |
| Infrastructure assets- Roads, Rails | - | - | - | - | - |
| Work in progress | - | - | - | - | - |
| **Total** | **10,072,992,932** | **1,172,618,718** | **-** | **-** | **11,245,611,650** |

***NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year tie to note 17 on acquisition of assets during the year.***

## ANNEX 7 – INTER-ENTITY TRANSFERS

| Ref | Entity | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Cumulative amount transferred KShs | Amount Confirmed as received KShs | difference | explanation |
|---|---|---|---|---|---|---|---|---|---|
| 1 | County Assembly | 60,700,000 | 175,000,000 | 117,000,000 | 283,057,626 | 635,757,626 | 635,757,626 | - | Confirmed |
| 2 | NARIGP | 135,377,437 | 134,862,324 | - | 115,231,826 | 385,471,587 | 385,471,587 | - | Confirmed |
| 3 | KUSP | 109,502,943 | - | - | 48,257,942 | 157,760,885 | 157,760,885 | - | Confirmed |
| 4 | Emergency Fund | - | - | - | - | - | - | - | Confirmed |
| 5 | Covid-19 Fund | 80,587,000 | - | - | - | 80,587,000 | 80,587,000 | - | Confirmed |
| 6 | ASDSP II | 16,485,963 | - | 11,450,530 | 162,528 | 28.099,021 | 28.099,021 | - | Confirmed |
| | | | | | | | | | |
| | **Total** | **402,653,343** | **309,862,324** | **128,450,530** | **446,709,922** | **1,287,676,119** | **1,287,676,119** | **-** | |

**Director of Finance**

County Executive

---

**Director of Finance:**

County Assembly ----------

NARIGP ----------

KUSP ----------

Emergency Fund ----------

Covid-19 Fund ----------

ASDSP I ----------

## ANNEX 8 Contingent liabilities register

| | Nature of contingent liability | Payable to | Currency | Estimated Amount Kshs | Expected date of payment | Remarks |
|---|---|---|---|---|---|---|
| 1 | | - | | - | | |
| 2 | | - | | - | | |
| 3 | | - | | - | | |
| 4 | | - | | - | | |
| 5 | | - | | - | | |
| 6 | | - | | - | | |
| 7 | | - | | - | | |
| 8 | | - | | - | | |
| 9 | | - | | - | | |
| 10 | | - | | - | | |
| 11 | | - | | - | | |
| 12 | | - | - | - | | |
| | | | | | | |

## ANNEX9 – BANK RECONCILIATION/FO 30 REPORT

*(Attach FO 30 Reports from IFMIS)*

ANNEX 9

**EMBU COUNTY**

**EMBU COUNTY REVENUE FUND ACCOUNT**

**OUNT NO. 1000171014**

**BANK RECONCILIATION STATEMENT**

**AS AT 30TH JUNE 2021**

| | Shs | Cts | Shs | Cts |
|---|---|---|---|---|
| Balance as per Bank Certificate..... | | | 1,019,032,588.70 | - |
| **Less:-** | | | | |
| 1. Payment in Cashbook not yet recorded in Bank Statements(Unpresented | | | 1,345,855,707.95 | - |
| 2. Receipts in Bank Statement not yet recorded in Cash Book..... | | | | - |
| **Add:-** | | | | |
| 3. Payments in Bank Statement not yet recorded in Cash Book..... | | | | - |
| 4. Receipts in Cash Book not yet recorded in Bank Statement..... | | | 475,460,550.05 | - |
| **5. Bank Balance as per Cash Book.....** | | | **148,637,430.80** | - |

I certify that I have verified the Balance in the Cash Book with the Bank Statement and that the above Reconcialiation is correct.

..... H.A.U 24/09/2021

**SIGNATURE** **DESIGNATION** **DATE**

| **1.PAYMENT IN CASH BOOK NOT YET IN BANK STATEMENT(UNPRESENTED CHEQUES)** | | | | | **2.RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK** | | |
|---|---|---|---|---|---|---|---|
| **CHEQUE** | | **PAYEE** | **AMOUNT** | | **DETAILS** | **AMOUNT** | |
| **Date** | **No.** | | **Shs** | **Date Cleared** | | **Shs** | **Date Cleared** |
| 6/30/2021 | FT21183HR | COB/EMB/001/52(14) DD 30062021 | 699,947 | 7/2/2021 | | | |
| 6/30/2021 | FT211835Q | COB/EMB/001/52(3) DD 30062021 | 1,701,409 | 7/2/2021 | | | |
| 6/30/2021 | FT21183YB | COB/EMB/001/52(5) DD 30062021 | 5,500,000 | 7/2/2021 | | | |
| 6/30/2021 | FT2118314 | COB/EMB/001/52(7) DD 30062021 | 11,902,955 | 7/2/2021 | | | |
| 6/30/2021 | FT21183Q1 | COB/EMB/001/52(6) DD 30062021 | 12,232,808 | 7/2/2021 | | | |
| 6/30/2021 | FT211836P | COB/EMB/001/52(9) DD 30062021 | 12,550,791 | 7/2/2021 | | | |
| 6/30/2021 | FT2118384 | COB/EMB/001/52(13) DD 30062021 | 16,425,000 | 7/2/2021 | | | |
| 6/30/2021 | FT211838S | COB/EMB/001/52(2) DD 30062021 | 21,861,984 | 7/2/2021 | | | |
| 6/30/2021 | FT211830Q | COB/EMB/001/52(4) DD 30062021 | 31,936,608 | 7/2/2021 | | | |
| 6/30/2021 | FT21183ZP | COB/EMB/001/52(8) DD 30062021 | 226,875,951 | 7/2/2021 | | | |
| 6/30/2021 | FT21188NB | COB/EMB/001/52(16)DD 30062021 | 10,000,000 | 7/7/2021 | | | |
| 6/30/2021 | FT2118949 | COB/EMB/001/52(15) DD 30062021 | 10,724,225 | 7/8/2021 | | | |
| 6/30/2021 | FT211893K | COB/EMB/001/52(11) DD 30062021 | 230,000,000 | 7/8/2021 | | | |
| 6/30/2021 | FT21193ZR | COB/EMB/001/53(5) DD 30062021 | 1,701,409 | 7/12/2021 | | | |
| [illegible]2021 | FT21193BV | COB/EMB/001/53(1) DD 30062021 | 5,500,000 | 7/12/2021 | | | |
| 6/30/2021 | FT21193RS | COB/EMB/001/52(12) DD 30062021 | 17,705,907 | 7/12/2021 | | | |
| 6/30/2021 | FT21193SH | COB/EMB/001/53(6) DD 30062021 | 22,599,084 | 7/12/2021 | | | |
| 6/30/2021 | FT21193L8 | COB/EMB/001/53(7) DD 30062021 | 30,000,000 | 7/12/2021 | | | |
| 6/30/2021 | FT211936R | COB/EMB/001/53(3) DD 30062021 | 44,500,000 | 7/12/2021 | | | |
| 6/30/2021 | FT211939F | COB/EMB/001/53(8) DD 30062021 | 49,700,000 | 7/12/2021 | | | |
| 6/30/2021 | FT21193Q6 | COB/EMB/001/53(12) DD 30062021 | 55,857,560 | 7/12/2021 | | | |
| 6/30/2021 | FT21193XN | COB/EMB/001/52(10) DD 30062021 | 76,000,000 | 7/12/2021 | | | |
| 6/30/2021 | FT21193K8 | COB/EMB/001/53(11) DD 30062021 | 120,000,000 | 7/12/2021 | | | |
| 6/30/2021 | FT21193ZF | COB/EMB/001/53(9) DD 30062021 | 125,000,000 | 7/12/2021 | | | |
| 6/30/2021 | FT211934Y | COB/EMB/001/53(10) DD 30062021 | 130,000,000 | 7/12/2021 | | | |
| 6/30/2021 | FT21195G0 | RECOVERY OF EXCHEQUER OVER ISSUE | 180,562 | 7/14/2021 | | | |
| 6/30/2021 | FT2119684 | COB/EMB/001/53(4) DD 30062021 | 32,699,508 | 7/15/2021 | | | |
| 6/30/2021 | FT21196BB | COB/EMB/001/53(3) DD 30062021 | 42,000,000 | 7/15/2021 | | | |
| | | | | | | | |
| | | | **1,345,855,708** | | | | |

| 3.PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK | | | 4.RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT | | | | |
|---|---|---|---|---|---|---|---|
| DETAILS | AMOUNT | | DETAILS | | | AMOUNT | |
| | Shs | Date Cleared | | | | Shs | Date Cleared |
| | | | 30/06/2021 | FT211828[ | Exchequer issue | 55,857,560 | 1-Jul-20 |
| | | | 30/06/2020 | FT211837[ | Exchequer issue | 365,874,000 | 1-Jul-20 |
| | | | 30/06/2020 | FT211878[ | Exchequer issue | 48,257,942 | 6-Jul-20 |
| | | | 30/06/2020 | FT211885[ | /ROC/FUNDS TRANSFE | 1,732,851 | 7-Jul-20 |
| | | | 30/06/2020 | FT21194M | /ROC/EMBU COUNTY / | 128,400 | 13-Jul-20 |
| | | | 30/06/2020 | FT21195Q | TRFS Payments | 355,050 | 15-Jul-20 |
| | | | 30/06/2020 | FT21195S[ | /ROC/FUNDS TRANSFE | 3,254,748 | 15-Jul-20 |
| | | | | | | | |
| | | | | | **Total** | **475,460,550** | |
| | | | | | | | |

Prepared By Pius Mukundi Sign: [signature] Date: 24/09/2021

Verified By: Sammy Mwangi Sign: [signature] Date: 24/09/2021

Annex 10

# IMPREST REGISTER

## Embu - Lands, Physical Planning and Urban

| Department : ADMINISTRATION - HEADQUARTERS | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 20150011911 | MERCY MONGO | | EMB CHIEF OFFICER YOUTH |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3658491 | 30/06/2021 | 18/01/2021 | 199,250.00 |
| Outstanding Balance | | | 199,250.00 |
| | | | |
| 20150011975 | JACOB KARIUKI GITITI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP4304438 | 30/06/2021 | 30/06/2021 | 220,200.00 |
| Outstanding Balance | | | 220,200.00 |

| Department : ADMINISTRATION - HEADQUARTERS | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 19900010068 | LUCY WANJA FESTUS | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP4304417 | 30/06/2021 | 7/5/2021 | 301,500.00 |
| imp4304417 | | 30-Jun-21 | -301,500.00 |
| Outstanding Balance | | | 0 |

| Department : DISTRICT WATER OFFICE - MBEERE | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 1989028881 | ANGELO NJIRU KARENJU | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886414 | 30/06/2021 | 5/11/2020 | 28,440.00 |
| IMP3886414/ | | 15-Feb-21 | -28,440.00 |
| Outstanding Balance | | | 0 |

| Department : Embu County- Ministry of Environment, Water and Natural Resources | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 20100000342 | CATHERINE GICHOBI | | EMBL REQ |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886418 | 30/06/2021 | 14/01/2021 | 427,020.00 |
| Outstanding Balance | | | 427,020.00 |
| | | | |
| 2011242269 | CRISPUS MAKAU KASIMU | | EMB PROCUREMENT OFFICER 3 |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3658488 | 30/06/2021 | 18/01/2021 | 90,000.00 |
| IMP3658488/ | | 1-Mar-21 | -90,000.00 |
| IMP3658500 | 30/06/2021 | 3/3/2021 | 30,000.00 |
| imp3658500/ | | 16-Mar-21 | -30,000.00 |
| Outstanding Balance | | | 0 |

| Department : Embu County- Office Of Governor | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 20170121016 | NICHOLAS KUNGA NGECE | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3658487 | 30/06/2021 | 18/01/2021 | 222,100.00 |
| Outstanding Balance | | | 222,100.00 |

| Department : Embu County | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 20200050112 | DAISY WAWIRA NJIRU | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886419 | 30/06/2021 | 8/2/2021 | 21,000.00 |
| IMP3886419/ | | 29-Apr-21 | -21,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| 20200053194 | Chrispin Ndereva Kanake | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |

# IMPREST REGISTER

## Embu - Lands Physical Planning and Urban

| Department : DISTRICT WATER OFFICE - EMBU | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 1986085177 | LAWRENCIA WAMBOGO GATUMO | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3658489 | 30/06/2021 | 3/3/2021 | 14,960.00 |
| Outstanding Balance | | | 14,960.00 |

Printed On: 10-JAN-2022 14:04

| Department : Embu County | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 20160101379 | Lilian Wanyaga Njagi | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP011220 | 30/06/2020 | 4/12/2020 | 20,000.00 |
| | IMP3526650/ | 22-Jun-21 | -20,000.00 |
| IMP4083566 | 30/06/2021 | 30/06/2021 | 1,800,000.00 |
| | IMPREST | 25-Sep-21 | -1,800,000.00 |
| IMP4083566/1 | 30/06/2021 | 30/06/2021 | 1,200,000.00 |
| | IMPREST | 25-Sep-21 | -1,200,000.00 |
| | Outstanding Balance | | 0 |

| Department : Embu County- Ministry of Finance and Planning | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 20170100044 | FAITH MWENDE NYAGA | | EMB PROCUREMENT OFFICER 3 |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3526646 | 30/06/2021 | 16/10/2020 | 250,000.00 |
| | IMP35266646 | 7-Dec-20 | -250,000.00 |
| | Outstanding Balance | | 0 |

# IMPREST REGISTER

## Embu - Youth Empowerment and Sports

| Department : ADMINISTRATION - HEADQUARTERS | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 20010008509 | PATRICK NJAGI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3349793/1 | 30/06/2021 | 10/3/2021 | 1,000,000.00 |
| Outstanding Balance | | | 1,000,000.00 |
| | | | |
| 20130054018 | LUCY WANJA NJERU | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3349783 | 30/06/2021 | 23/11/2020 | 2,000,000.00 |
| Outstanding Balance | | | 2,000,000.00 |
| | | | |
| 20130054250 | AGNES KALONDU KISANGI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP334985 | 30/06/2021 | 23/11/2020 | 30,000.00 |
| IMP4083951 | 30/06/2021 | 30/06/2021 | 30,000.00 |
| Outstanding Balance | | | 60,000.00 |

| Department : EMBU | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 20130054198 | ZAWERIA NJOKI NJERU | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886174 | 30/06/2021 | 29/01/2021 | 407,000.00 |
| Outstanding Balance | | | 407,000.00 |

| Department : Embu County- Ministry of Culture and Social Services | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 20160082931 | REHEMA WANJIRA IBRAHIM | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP4083957 | 30/06/2021 | 28/04/2021 | 1,974,600.00 |
| IMP3349795 | 30/06/2021 | 7/5/2021 | 1,000,000.00 |
| Outstanding Balance | | | 2,974,600.00 |

| Department : Embu County | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 20130054214 | AGNES THARA NJAGI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3349792/1 | 30/06/2021 | 10/3/2021 | 500,000.00 |
| Outstanding Balance | | | 500,000.00 |

| Department : Embu County- Ministry of Finance and Planning | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 2009008518 | CHARLES NJOKA NJAGI | | EMB REQ FIN |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3349786 | 30/06/2021 | 2/11/2020 | 1,000,000.00 |
| IMP3349790// | | 28-Jun-21 | -1,000,000.00 |
| IMP3349796 | 30/06/2021 | 24/02/2021 | 792,000.00 |
| Outstanding Balance | | | 792,000.00 |

| Department : SPORTS | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 1990140947 | KINOTI ELIPHAS NKANATA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3349788 | 30/06/2021 | 23/11/2020 | 2,200,000.00 |
| IMP3349794/1 | | 4-May-21 | -1,300,000.00 |
| imp3349788 | | 22-Jun-21 | -900,000.00 |
| IMP3349794/ | 30/06/2021 | 23/02/2021 | 1,300,000.00 |
| imp3349788 | | 22-Jun-21 | -1,300,000.00 |

| | | | |
|---|---|---|---|
| IMP3886258/ | | 29-Apr-21 | -40,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| Department : CULTURE | | | |
| PF/NO | Vendor Name | | Designation |
| 2007075909 | EMILY WANJA NGARI | | EMB COUNTY CULTURAL OFFICER |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886280 | 30/06/2021 | 18/01/2021 | 68,250.00 |
| Outstanding Balance | | | 68,250.00 |
| | | | |
| Department : Embu County | | | |
| PF/NO | Vendor Name | | Designation |
| 20170100213 | RACHAEL MUTHONI MAINA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886272 | 30/06/2021 | 23/11/2020 | 149,800.00 |
| IMP3886272/ | | 29-Apr-21 | -149,800.00 |
| Outstanding Balance | | | 0 |
| | | | |
| 20170107605 | CATHERINE KARIMI NJAGI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886271 | 30/06/2021 | 18/01/2021 | 30,000.00 |
| Outstanding Balance | | | 30,000.00 |
| | | | |
| 20180033265 | Monicah Wanjiku Maina | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886278 | 30/06/2021 | 18/01/2021 | 30,000.00 |
| Outstanding Balance | | | 30,000.00 |
| | | | |
| Department : Embu County- Ministry of Education, Science and Technology | | | |
| PF/NO | Vendor Name | | Designation |
| 20110001306 | PURITY KAGWIRIA NGANGA | | EMBU REQ EST |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886236 | 30/06/2021 | 13/05/2021 | 30,000.00 |
| imp3886236 | | 30-Jun-21 | 3,000.00 |
| imp3886236 | | 30-Jun-21 | -3,000.00 |
| imp3886236 | | 30-Jun-21 | -30,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| 20130054205 | PURITY NDEGI NGARI | | EMBU OFFICE ADMIN ASSISTANT |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886268/1 | 30/06/2020 | 3/11/2020 | 81,200.00 |
| IMP3886268 | | 29-Apr-21 | -81,200.00 |
| IMP388265 | 30/06/2021 | 13/11/2020 | 30,000.00 |
| IMP3886265/ | | 8-Apr-21 | -30,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| Department : Embu County- Ministry of Finance and Planning | | | |
| PF/NO | Vendor Name | | Designation |
| 20170100053 | JOYCE MUKAMI NYAGA | | EMB PROCUREMENT OFFICER 3 |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3658485 | 30/06/2021 | 30/11/2020 | 361,500.00 |
| Outstanding Balance | | | 361,500.00 |

# OUTSTANDING IMPREST REGISTER

10-JAN-22 12:56 PM

FROM DATE:01-JUL-2020 TO DATE:30-JUN-2021 For: Embu - Youth Empowerment, Sports, Gender, Culture, Children and Social Services

| F/NO | Particulars | Desgination | Amount |
|---|---|---|---|
| 130054018 | LUCY WANJA NJERU | N.A. | 30,000.00 |
| 20130054214 | AGNES THARA NJAGI | N.A. | 23,560.00 |
| 20130054241 | DORIS KANINI NJUE | N.A. | 1,000,000.00 |
| | | Total | 1,053,560.00 |

| | | | |
|---|---|---|---|
| Outstanding Balance | | | 289,000.00 |
| | | | |
| Department : ADMINISTRATION POLICE | | | |
| PF/NO | Vendor Name | | Designation |
| 2007121881 | MORRIS MUGENDI GAKII | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| STD271020 | 30/06/2021 | 28/10/2020 | 285,200.00 |
| IMP4083711 | 30/06/2021 | 2/2/2021 | 224,300.00 |
| Outstanding Balance | | | 509,500.00 |
| | | | |
| Department : COUNTY ADULT EDUCATION OFFICE | | | |
| PF/NO | Vendor Name | | Designation |
| 1992008311 | KARENGA M GLADYS | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886340 | 30/06/2021 | 18/11/2020 | 29,000.00 |
| | IMP168788 | 10-Feb-21 | -29,000.00 |
| IMP3886074 | 30/06/2021 | 25/01/2021 | 10,000.00 |
| | IMP3886074/ | 1-Mar-21 | -10,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| Department : County Public Service Board | | | |
| PF/NO | Vendor Name | | Designation |
| 20170100099 | PETER KARIUKI NJAGE | | EMB PSB REQ |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3620881 | 30/06/2021 | 21/10/2020 | 30,000.00 |
| | IMP3620881/ | 11-Feb-21 | -30,000.00 |
| IMP3620885 | 30/06/2021 | 12/3/2021 | 30,000.00 |
| | IMP3620885/ | 15-Sep-21 | -30,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| Department : EMBU | | | |
| PF/NO | Vendor Name | | Designation |
| 20170115849 | DAISY KARIMI NDWIGA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886373 | 30/06/2021 | 29/10/2020 | 249,200.00 |
| IMP3886397 | 30/06/2021 | 23/12/2020 | 58,000.00 |
| IMP4083703 | 30/06/2021 | 20/01/2021 | 56,000.00 |
| IMP4083706 | 30/06/2021 | 19/01/2021 | 88,000.00 |
| Outstanding Balance | | | 451,200.00 |
| | | | |
| Department : EMBU WEST DISTRICT | | | |
| PF/NO | Vendor Name | | Designation |
| 2009052305 | CAROLINE WAMUYU NJERI | | EMB PROCUREMENT OFFICER 3 |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886364 | 30/06/2021 | 4/9/2020 | 30,000.00 |
| | imIMP | 28-Sep-20 | -30,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| Department : Embu County- Ministry of Environment, Water and Natural Resources | | | |
| PF/NO | Vendor Name | | Designation |
| 2011242269 | CRISPUS MAKAU KASIMU | | EMB PROCUREMENT OFFICER 3 |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3658483 | 30/06/2021 | 18/11/2020 | 331,400.00 |
| Outstanding Balance | | | 331,400.00 |
| | | | |
| Department : Embu County- Office Of Governor | | | |
| PF/NO | Vendor Name | | Designation |
| 2006037364 | FREDRICK KIVUTI NJAGI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886343 | 30/06/2021 | 17/11/2020 | 148,500.00 |
| | IMP3886343/ | 30-Jun-21 | -148,500.00 |
| IMP3886084 | 30/06/2021 | 18/11/2020 | 30,000.00 |
| Outstanding Balance | | | 30,000.00 |
| | | | |
| 20130054152 | DOROTHY WAWIRA MBURUGU | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886333 | 30/06/2020 | 6/11/2020 | 30,000.00 |
| | IMP3886333/ | 18-Jun-21 | -30,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| 20130054287 | PAULINE MBURA KIURA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886153 | 30/06/2021 | 15/12/2020 | 20,000.00 |
| Outstanding Balance | | | 20,000.00 |
| | | | |
| 20130054401 | JAMES NJERU KAMAU | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |

| | | | |
|---|---|---|---|
| IMP3886365 | 30/06/2021 | 15/09/2020 | 28,000.00 |
| Outstanding Balance | | | 28,000.00 |
| | | | |
| 20170099984 | ANNMERCY MURUGI KIURA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886350 | 30/06/2021 | 18/11/2020 | 10,000.00 |
| IMP3886350/ | | 9-Feb-21 | -10,000.00 |
| IMP3886336 | 30/06/2021 | 18/11/2020 | 27,000.00 |
| IMP3886336/1 | | 9-Feb-21 | -27,000.00 |
| IMP3886336/1 | | 9-Feb-21 | 27,000.00 |
| IMP3886336/1 | | 9-Feb-21 | -27,000.00 |
| IMP4083670/1 | 30/06/2021 | 5/5/2021 | 30,000.00 |
| IMP4083670/ | | 30-Jun-21 | -30,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| 20170117807 | PETER REREI NYAGA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP4083705 | 30/06/2021 | 28/01/2021 | 30,000.00 |
| Outstanding Balance | | | 30,000.00 |
| | | | |
| 20170124222 | MARTIN MUGENDI KITHAKA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886381 | 30/06/2021 | 9/11/2020 | 58,140.00 |
| Outstanding Balance | | | 58,140.00 |
| | | | |
| 20180003883 | JAMLICK MUNENE MURIUKI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886066 | 30/06/2021 | 30/09/2020 | 30,000.00 |
| IMP3886380 | 30/06/2021 | 15/12/2020 | 89,600.00 |
| Outstanding Balance | | | 119,600.00 |
| | | | |
| 20180015294 | ALVIN MUCHANGI MERCY | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886370 | 30/06/2021 | 19/10/2020 | 281,200.00 |
| IMP3886399 | 30/06/2021 | 19/01/2021 | 167,800.00 |
| IMP4083723 | 30/06/2021 | 18/05/2021 | 556,400.00 |
| IMP4083730 | 30/06/2021 | 30/06/2021 | 262,000.00 |
| Outstanding Balance | | | 1,267,400.00 |
| | | | |
| 20180017216 | CAROLINE NJERI NDWIGA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886366 | 30/06/2021 | 1/10/2020 | 30,000.00 |
| IMP388392 | 30/06/2021 | 1/12/2020 | 1,024,000.00 |
| IMP3886400 | 30/06/2021 | 28/01/2021 | 30,000.00 |
| IMP4083733 | 30/06/2021 | 30/06/2021 | 150,000.00 |
| Outstanding Balance | | | 1,234,000.00 |
| | | | |
| 20200029810 | JOSEPH KIVUTI NJOKA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP4083659 | 30/06/2021 | 10/2/2021 | 130,000.00 |
| Outstanding Balance | | | 130,000.00 |
| | | | |
| 20200037130 | ALVIN MUCHANGI MERCY | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP4083730 | 30/06/2021 | 30/06/2021 | 262,000.00 |
| Outstanding Balance | | | 262,000.00 |
| | | | |
| 20200049373 | MARY WAWIRA MURIGO | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886367 | 30/06/2021 | 15/10/2020 | 50,000.00 |
| IMP4083714 | 30/06/2021 | 30/06/2021 | 113,912.00 |
| IMP4083728 | 30/06/2021 | 30/06/2021 | 369,000.00 |
| Outstanding Balance | | | 532,912.00 |
| | | | |
| Department : Embu County | | | |
| PF/NO | Vendor Name | | Designation |
| 20130053913 | Leah Ngina muiya | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP4083660 | 30/06/2021 | 28/01/2021 | 30,000.00 |
| IMP4083660/ | | 30-Jun-21 | -30,000.00 |
| IMP4083735 | 30/06/2021 | 30/06/2021 | 150,000.00 |
| Outstanding Balance | | | 150,000.00 |
| | | | |
| 20130054330 | FLORA WANJIRU NJUE | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886368 | 30/06/2021 | 16/11/2020 | 30,000.00 |
| IMP3886368/ | | 30-Jun-21 | -30,000.00 |

| | | | |
|---|---|---|---|
| IMP4083668 | 30/06/2021 | 16/02/2021 | 30,000.00 |
| | IMP4083668/ | 29-Apr-21 | -30,000.00 |
| IMP4083681 | 30/06/2021 | 10/6/2021 | 30,000.00 |
| | IMP4083681/ | 30-Jun-21 | -30,000.00 |
| | Outstanding Balance | | 0 |
| | | | |
| 20170099939 | JOHN KAGWI KAMAU | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3620878 | 30/06/2021 | 28/10/2020 | 436,000.00 |
| | IMP3620878/ | 31-May-21 | -436,000.00 |
| IMP3620891 | 30/06/2021 | 28/06/2021 | 126,000.00 |
| | IMP | 30-Jun-21 | -126,000.00 |
| | Outstanding Balance | | 0 |
| | | | |
| 20170099966 | Jemimah Muthoni Muchira | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886082 | 30/06/2021 | 26/02/2021 | 30,000.00 |
| | Outstanding Balance | | 30,000.00 |
| | | | |
| 20170100008 | Fred Njue | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3620877 | 30/06/2021 | 21/10/2020 | 30,000.00 |
| | IMP3620877/ | 15-Sep-21 | -30,000.00 |
| | Outstanding Balance | | 0 |
| | | | |
| 20180101642 | Robert Mucangi | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP4083713 | 30/03/2021 | 4/3/2021 | 200,000.00 |
| | IMP4083713/ | 22-Jun-21 | -200,000.00 |
| IMP4083721 | 30/06/2021 | 7/6/2021 | 200,000.00 |
| | Outstanding Balance | | 200,000.00 |
| | | | |
| 20190024867 | Lydia Kagendo Njiru | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP4083704/1 | 30/06/2021 | 12/3/2021 | 30,000.00 |
| | IMP4083704/ | 30-Jun-21 | -30,000.00 |
| | Outstanding Balance | | 0 |
| | | | |
| 20190030007 | Nathaniel Ndwiga | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP4083673 | 30/06/2021 | 16/06/2021 | 30,000.00 |
| | IMP4083673/ | 30-Jun-21 | -30,000.00 |
| | Outstanding Balance | | 0 |
| | | | |
| 20190094332 | James Kariuki Njagi | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886371 | 30/06/2021 | 19/10/2020 | 25,000.00 |
| | IMP3886371/ | 15-Mar-21 | -25,000.00 |
| IMP4083707 | 30/06/2021 | 7/6/2021 | 73,200.00 |
| | IMP1089151/ | 15-Sep-21 | -73,200.00 |
| | Outstanding Balance | | 0 |
| | | | |
| 20190117750 | Martin Njiru | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886372 | 30/06/2021 | 23/12/2020 | 30,000.00 |
| | Outstanding Balance | | 30,000.00 |
| | | | |
| 20200038657 | SIMON KARIUKI NYAGAH | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP4083712 | 30/06/2021 | 24/02/2021 | 46,200.00 |
| | Outstanding Balance | | 46,200.00 |
| | | | |
| 20200262256 | Leah Muthoni Njagi | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| STD300621 | 30/06/2021 | 30/06/2021 | 20,000.00 |
| | Outstanding Balance | | 20,000.00 |
| | | | |
| | Department : Embu County- Ministry of Finance and Planning | | |
| PF/NO | Vendor Name | | Designation |
| 20170002258 | GRACE MUTHONI NJAGI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP271020 | 30/06/2020 | 29/10/2020 | 30,000.00 |
| | IMP3886064 | 22-Jun-21 | -30,000.00 |
| IMP3886175 | 30/06/2021 | 27/01/2021 | 82,500.00 |
| | IMP3886175/ | 22-Jun-21 | -82,500.00 |
| IMP4304155 | 30/06/2021 | 30/06/2021 | 96,000.00 |
| | Outstanding Balance | | 96,000.00 |

| Department : HRM | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 1988117271 | MERCY NDUKU MUTHEE | | EMBOOGDG DEP IPROC APPROVER |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886338 | 30/06/2021 | 18/11/2020 | 30,000.00 |
| IMP3886344 | 30/06/2021 | 18/11/2020 | 5,000.00 |
| | Outstanding Balance | | 35,000.00 |
| | | | |
| Department : INFORMATION & COMMUNICATION TECHNOLOGY | | | |
| PF/NO | Vendor Name | | Designation |
| 1996045917 | JANE WAWIRA MURIITHI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886062 | 30/06/2021 | 27/10/2020 | 30,000.00 |
| | IMP3886062/ | 30-Jun-21 | -30,000.00 |
| | Outstanding Balance | | 0 |
| | | | |
| Department : LIVESTOCK DEVELOPMENT SERVICES | | | |
| PF/NO | Vendor Name | | Designation |
| 1984000341 | PETER MULEI NTHENGE | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886341 | 30/06/2021 | 26/01/2021 | 20,000.00 |
| | IMP3886341/ | 15-Mar-21 | -20,000.00 |
| | Outstanding Balance | | 0 |
| | | | |
| 1995067788 | PETER MUTHUI MUTISYA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3620883 | 30/06/2021 | 9/3/2021 | 105,500.00 |
| | IMP3620883/ | 15-Sep-21 | -105,500.00 |
| | Outstanding Balance | | 0 |
| | | | |
| Department : PROVINCIAL WATER OFFICE - EMBU | | | |
| PF/NO | Vendor Name | | Designation |
| 1996025959 | LUCY GICUKU IRERI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP4083665 | 30/06/2021 | 24/02/2021 | 30,000.00 |
| | IMP388 | 30-Jun-21 | -30,000.00 |
| | Outstanding Balance | | 0 |
| | | | |
| Department : PUBLIC SERVICE & ADMINISTRATION | | | |
| PF/NO | Vendor Name | | Designation |
| 20160078599 | ANTONY MURIITHI NJUE | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886065 | 30/06/2021 | 6/11/2020 | 30,000.00 |
| | Outstanding Balance | | 30,000.00 |
| | | | |
| 20160081318 | LEWIS GICOVI NJUKI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886383 | 30/06/2021 | 6/11/2020 | 244,000.00 |
| | Outstanding Balance | | 244,000.00 |
| | | | |
| 20170061800 | KENNEDY MWANIKI NAMU | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886156 | 30/06/2021 | 16/02/2021 | 12,000.00 |
| | imp3886156 | 30-Jun-21 | -12,000.00 |
| | Outstanding Balance | | 0 |
| | | | |
| Department : Public Service and Administration | | | |
| PF/NO | Vendor Name | | Designation |
| 20110001584 | DAMARIS WANJERU NYAGA | | EMB COMM DEV OFFICER GENDER |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886334 | 30/06/2021 | 6/11/2020 | 30,000.00 |
| | imp/1 | 8-Dec-20 | -30,000.00 |
| | Outstanding Balance | | 0 |
| | | | |
| Department : Public Service and Administration Headquarters | | | |
| PF/NO | Vendor Name | | Designation |
| 1987036799 | JANEROSE CHAURIA KINYUA | | EMB SENIOR PERSONAL SEC |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3620880 | 30/06/2021 | 21/10/2020 | 17,500.00 |
| | IMP3620880/ | 11-Feb-21 | -17,500.00 |
| | Outstanding Balance | | 0 |

# IMPREST REGISTER

## Embu - Finance and Planning

| Department : ADMINISTRASTION HEADQUARTERS | | | |
|---|---|---|---|
| PF/NO | Vendor Name | | Designation |
| 20130053566 | ERIC MUCHANGI MBOGO | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP4083549 | 30/06/2021 | 27/01/2021 | 89,000.00 |
| IMP4083549/ | | 30-Jun-21 | -89,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| Department : ADMINISTRATION - HEADQUARTERS | | | |
| PF/NO | Vendor Name | | Designation |
| 19870004443 | VERONICA GICUKU KARANI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886089 | 30/06/2021 | 23/11/2020 | 18,300.00 |
| IMP3886089/ | | 10-Feb-21 | -18,300.00 |
| IMP3886179 | 30/06/2021 | 16/02/2021 | 28,400.00 |
| IMP3886179/ | | 30-Jun-21 | -28,400.00 |
| Outstanding Balance | | | 0 |
| | | | |
| 19980005712 | JAMES NYAGA NJAGI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886060 | 30/06/2021 | 7/9/2020 | 124,450.00 |
| IMP3886060/ | | 1-Mar-21 | -124,450.00 |
| IMP3886071 | 30/06/2021 | 14/10/2020 | 135,600.00 |
| IMP3886071/ | | 12-Feb-21 | -135,600.00 |
| IMP3885151 | 30/06/2021 | 1/12/2020 | 58,005.00 |
| IMP3886151/ | | 12-Feb-21 | -58,005.00 |
| IMP3886160 | 30/06/2021 | 11/12/2020 | 1,388,800.00 |
| IMP3886160/ | | 30-Jun-21 | -1,358,800.00 |
| IMP370154 | | 30-Jun-21 | -30,000.00 |
| IMP3886166 | 30/06/2021 | 14/01/2021 | 2,484,100.00 |
| IMP3886166/1 | | 25-Feb-21 | -2,484,100.00 |
| IMP3886172/1 | 30/06/2021 | 14/01/2021 | 140,800.00 |
| IMP3886172 | | 12-Feb-21 | -140,800.00 |
| IMP3886171 | 30/06/2021 | 13/01/2021 | 48,952.00 |
| IMP3886171/ | | 12-Feb-21 | -48,952.00 |
| IMP3886185 | 30/06/2021 | 12/3/2021 | 51,040.00 |
| IMP3886185/ | | 8-Apr-21 | -51,040.00 |
| IMP3886189 | 30/06/2021 | 8/4/2021 | 1,312,300.00 |
| IMP3886160/1 | | 30-Jun-21 | -1,312,300.00 |
| IMP3886190 | 30/06/2021 | 9/4/2021 | 48,952.00 |
| IMP3886190/ | | 29-Apr-21 | -48,952.00 |
| IMP3886194 | 30/06/2021 | 28/04/2021 | 2,094,000.00 |
| IMP3886194// | | 28-Jun-21 | -2,094,000.00 |
| IMP3886196 | 30/06/2021 | 5/5/2021 | 48,952.00 |
| imp3886196// | | 15-Jun-21 | -48,952.00 |
| IMP3886197 | 30/06/2021 | 18/05/2021 | 140,300.00 |
| IMP3886197// | | 15-Jun-21 | -140,300.00 |
| IMP3886464/ | 30/06/2021 | 18/06/2021 | 142,000.00 |
| IMP3886464// | | 28-Jun-21 | -142,000.00 |
| IMP4304352 | 30/06/2021 | 25/05/2021 | 635,000.00 |
| IMP4304352// | | 28-Jun-21 | -635,000.00 |
| IMP3886200 | 30/06/2021 | 31/05/2021 | 48,952.00 |
| IMP3886200// | | 15-Jun-21 | -48,952.00 |
| IMP4304151 | 30/06/2021 | 16/06/2021 | 163,800.00 |
| IMP4304151/ | | 28-Jun-21 | -163,800.00 |
| IMP4083684 | 30/06/2021 | 14/06/2021 | 15,000.00 |
| IMP4083684/ | | 30-Jun-21 | -15,000.00 |
| IMP4304156/2 | 30/06/2021 | 18/06/2021 | 195,808.00 |
| IMP4304156 | | 30-Jun-21 | -195,808.00 |

| | | | |
|---|---|---|---|
| IMP4304157 | 30/06/2021 | 30/06/2021 | 2,684,400.00 |
| | IMP4304157/1 | 30-Jun-21 | -2,684,400.00 |
| | Outstanding Balance | | 0 |
| | | | |
| 20130054054 | ELIAS MUGENDI NJERU | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| imp3886122 | 30/06/2021 | 13/11/2020 | 181,000.00 |
| | Outstanding Balance | | 181,000.00 |
| | | | |
| 20130054125 | MOSES NJERU | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886165 | 30/06/2021 | 13/01/2021 | 30,000.00 |
| | IMP3886165/ | 8-Apr-21 | -30,000.00 |
| IMP3886181 | 30/06/2021 | 1/3/2021 | 82,000.00 |
| | IMP3886181/ | 8-Apr-21 | -82,000.00 |
| IMP3886193 | 30/06/2021 | 23/04/2021 | 40,000.00 |
| | IMP3886193/ | 30-Jun-21 | -40,000.00 |
| | Outstanding Balance | | 0 |
| | | | |
| | Department : ADMINISTRATION - HEADQUARTERS | | |
| PF/NO | Vendor Name | | Designation |
| 19900001416 | JOHN MUTURI MWANIKI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886069 | 30/06/2021 | 29/09/2020 | 286,750.00 |
| | IMP3886069/ | 19-Oct-20 | -286,750.00 |
| IMP3886180 | 30/06/2021 | 17/02/2021 | 180,750.00 |
| | IMP/3886180 | 25-Feb-21 | -180,750.00 |
| | Outstanding Balance | | 0 |
| | | | |
| 20100000922 | FELIX KITAVI WAMBUA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886191 | 30/06/2021 | 14/04/2021 | 20,000.00 |
| | Outstanding Balance | | 20,000.00 |
| | | | |
| | Department : COMMERCE AND TOURISM | | |
| PF/NO | Vendor Name | | Designation |
| 2007011963 | GICHUKU CATHERINE GACIITHIRE | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886068 | 30/06/2020 | 29/09/2020 | 30,000.00 |
| | IMP3886068/ | 30-Jun-21 | -30,000.00 |
| STD300621A | 30/06/2021 | 30/06/2021 | 30,000.00 |
| | IMP4304164/ | 22-Sep-21 | -30,000.00 |
| | Outstanding Balance | | 0 |
| | | | |
| | Department : County Revenue Headquaters | | |
| PF/NO | Vendor Name | | Designation |
| 20190073593 | Eric Mutwiri Kariuki | | EMBU CRA REQUESTOR |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886119 | 30/06/2021 | 4/11/2020 | 1,441,000.00 |
| | Outstanding Balance | | 1,441,000.00 |
| | | | |
| | Department : DISTRICT DEVELOPMENT SERVICES | | |
| PF/NO | Vendor Name | | Designation |
| 2006067961 | BONIFACE MULI LOVA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886072 | 30/06/2021 | 27/10/2020 | 1,056,800.00 |
| | IMP3886072/3 | 25-Feb-21 | -1,056,800.00 |
| IMP3886090 | 30/06/2021 | 17/11/2020 | 714,000.00 |
| | IMP3886090/4 | 25-Feb-21 | -714,000.00 |
| IMP3886158 | 30/06/2021 | 11/12/2020 | 2,690,100.00 |
| | IMP3886158/1 | 25-Feb-21 | -2,690,100.00 |
| IMP3886167 | 30/06/2021 | 14/01/2021 | 2,740,800.00 |
| | IMP3886167/1 | 25-Feb-21 | -2,740,800.00 |
| IMP4304152 | 30/06/2021 | 30/06/2021 | 2,301,600.00 |

| | | | |
|---|---|---|---|
| IMP | | 30-Jun-21 | -2,301,600.00 |
| Outstanding Balance | | | 0 |
| | | | |
| 2010055502 | LINUS MUGAMBI MBAKA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886088 | 30/06/2021 | 17/11/2020 | 154,400.00 |
| IMP3886088/1 | | 25-Feb-21 | -154,400.00 |
| IMP3886159 | 30/06/2021 | 11/12/2020 | 1,206,800.00 |
| IMP3886169 | 30/06/2021 | 14/01/2021 | 1,359,500.00 |
| IMP3886169/2 | | 25-Feb-21 | -1,359,500.00 |
| Outstanding Balance | | | 1,206,800.00 |
| | | | |
| Department : EMBU | | | |
| PF/NO | Vendor Name | | Designation |
| 20130054198 | ZAWERIA NJOKI NJERU | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886083 | 30/06/2021 | 6/11/2020 | 30,000.00 |
| IMP3886083/ | | 14-Sep-21 | -30,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| Department : EMBU WEST DISTRICT | | | |
| PF/NO | Vendor Name | | Designation |
| 1984028828 | AGNES MUTHONI NGARI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886070 | 30/10/2020 | 13/10/2020 | 30,000.00 |
| IMP3886070/ | | 30-Jun-21 | -30,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| Department : Embu County | | | |
| PF/NO | Vendor Name | | Designation |
| 20170061604 | Grace Gaturi | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886058 | 30/06/2021 | 1/9/2020 | 799,000.00 |
| IMP38860580 | | 25-Feb-21 | -799,000.00 |
| IMP3886077 | 30/06/2021 | 29/10/2020 | 2,000,000.00 |
| IMP3886077/ | | 25-Feb-21 | -2,000,000.00 |
| IMP3886077/1 | 30/06/2021 | 29/10/2020 | 828,000.00 |
| IMP3886077/12 | | 25-Feb-21 | -828,000.00 |
| IMP3886162/ | 30/06/2021 | 11/12/2020 | 1,273,600.00 |
| IMP3886162 | | 30-Jun-21 | -1,273,600.00 |
| IMP3886170 | 30/06/2021 | 14/01/2021 | 802,800.00 |
| IMP3886170/ | | 25-Feb-21 | -802,800.00 |
| IMP3886195 | 30/06/2021 | 28/04/2021 | 1,897,200.00 |
| IMP3886195// | | 28-Jun-21 | -1,897,200.00 |
| IMP4304153 | 30/06/2021 | 30/06/2021 | 1,738,000.00 |
| IMP4304153/ | | 30-Jun-21 | -1,738,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| 20180033354 | PETER KINYUA NJERU | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886161 | 30/06/2021 | 11/12/2020 | 1,369,000.00 |
| IMP3886161/ | | 30-Jun-21 | -1,369,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| Department : Embu County- Ministry of Finance and Planning | | | |
| PF/NO | Vendor Name | | Designation |
| 2009008518 | CHARLES NJOKA NJAGI | | EMB REQ FIN |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886057 | 30/06/2021 | 1/9/2020 | 1,346,600.00 |
| IMP3886057/2 | | 25-Feb-21 | -1,346,600.00 |
| IMP3886063 | 30/06/2021 | 16/09/2020 | 1,344,400.00 |
| IMP3886063/ | | 25-Feb-21 | -1,344,400.00 |
| IMP3886157 | 30/06/2021 | 11/12/2020 | 1,556,800.00 |
| IMP3886157/3 | | 25-Feb-21 | -1,556,800.00 |
| IMP3886168 | 30/06/2021 | 14/01/2021 | 1,817,600.00 |

| | | | |
|---|---|---|---|
| IMP3886168/ | | 25-Feb-21 | -1,817,600.00 |
| IMP3886188 | 30/06/2021 | 8/4/2021 | 2,253,000.00 |
| IMP3886188// | | 28-Jun-21 | -2,253,000.00 |
| IMP4304351 | 30/06/2021 | 25/05/2021 | 2,438,400.00 |
| IMP4304351// | | 28-Jun-21 | -2,438,400.00 |
| IMP4304154/1 | 30/06/2021 | 30/06/2021 | 1,285,300.00 |
| IMP4304154/ | | 30-Jun-21 | -779,280.00 |
| Outstanding Balance | | | 506,020.00 |
| | | | |
| 20130053922 | Elizabeth Murugi Njiru | | EMBU FIN REQ |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886199 | 30/06/2021 | 25/05/2021 | 56,500.00 |
| IMP3886199// | | 22-Jun-21 | -56,500.00 |
| Outstanding Balance | | | 0 |
| | | | |
| Department : FINANCE & ECONOMIC PLANNING | | | |
| PF/NO | Vendor Name | | Designation |
| 20150149385 | DAVID NJAU KITHAKA | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP110321 | 30/06/2021 | 12/3/2021 | 94,000.00 |
| IMP3886183 | | 24-Jun-21 | -94,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| Department : LARI DISTRICT | | | |
| PF/NO | Vendor Name | | Designation |
| 1990075029 | PERIS MUTANGA MUNYUGI | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886100 | 30/06/2021 | 2/12/2020 | 30,000.00 |
| IMP3886100/ | | 30-Jun-21 | -30,000.00 |
| IMP3886198 | 30/06/2021 | 17/05/2021 | 44,000.00 |
| imp3886198// | | 15-Jun-21 | -44,000.00 |
| Outstanding Balance | | | 0 |
| | | | |
| Department : PROCUREMENT | | | |
| PF/NO | Vendor Name | | Designation |
| 20160000331 | BEATRICE WAMBUI MBOCHI | | EMB PROCUREMENT OFFICER 3 |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886067/ | 30/06/2021 | 27/10/2020 | 13,200.00 |
| IMP3886067/1 | | 22-Jun-21 | -13,200.00 |
| Outstanding Balance | | | 0 |
| | | | |
| Department : PUBLIC SERVICE & ADMINISTRATION | | | |
| PF/NO | Vendor Name | | Designation |
| 20130054072 | PAUL KIVUTI KIMOTHO | | N.A. |
| Invoice Num | Due Date | Payment Date | Amount |
| IMP3886118 | 30/06/2021 | 9/9/2020 | 166,440.00 |
| Outstanding Balance | | | 166,440.00 |

# OUTSTANDING IMPREST REGISTER

10-JAN-22 12:42 PM

FROM DATE:01-JUL-2020 TO DATE:31-JUL-2021 For: Embu - Agriculture

| PF/NO | Particulars | Desgination | Amount |
|---|---|---|---|
| 2007053232 | MOSES NJIRU MUGO | N.A. | 282,708.00 |
| [illegible]30053968 | Felisters Murugi | N.A. | 37,800.00 |
| | | Total | 320,508.00 |

Annex 11

# EMBU COUNTY EXECUTIVE
# PENDING BILLS AS AT 30TH JUNE 2021

| | SUMMARY OF PENDING BILLS PER DEPARTMENT AS AT 30TH JUNE 2021 | | | | |
|---|---|---|---|---|---|
| | DEPARTMENT | | RECURRENT | DEVELOPMENT | TOTAL |
| 1 | Office of the Governor | | 24,699,031.00 | - | 24,699,031.00 |
| 2 | County Health | | 96,660,473.00 | 24,048,062.00 | 120,708,535.00 |
| 3 | Education | | 11,498,410.00 | 34,776,270.12 | 46,274,680.12 |
| 4 | Administration | | 2,400,016.00 | - | 2,400,016.00 |
| 5 | Lands | | | 133,000.00 | 133,000.00 |
| 6 | Level 5 | | 258,328,305.15 | 117,630,113.12 | 375,958,418.27 |
| 7 | Trade | | 22,009,121.00 | 10,969,663.00 | 32,978,784.00 |
| 8 | Youth & Sports | | 4,817,077.00 | - | 4,817,077.00 |
| 9 | Infrastructure | Tarmac | | 152,756,526.39 | 152,756,526.39 |
| | | Energy | | 22,235,544.00 | 22,235,544.00 |
| | | Ward projects | | 314,003,801.52 | 314,003,801.52 |
| 10 | Finance | | 940,658.40 | - | 940,658.40 |
| 11 | Finance-Cae | | 2,756,498.00 | - | 2,756,498.00 |
| 12 | Gender | | 346,552.00 | 49,700,848.00 | 50,047,400.00 |
| 13 | Water | | 5,402,869.00 | 50,132,876.21 | 55,535,745.21 |
| 14 | Salaries | | 500,419,839.62 | - | 500,419,839.62 |
| | **TOTALS** | | **905,579,819.17** | **776,386,704.36** | **1,706,665,554.53** |

## EMBU COUNTY EXECUTIVE

## RECURRENT PENDING BILLS FOR THE YEAR ENDED 30TH JUNE 2021

| No | Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid 30/6/2021 | Outstanding Balance | Comments |
|---|---|---|---|---|---|---|
| | | A | B | C | D = A - C | |
| 1 | Embu Water & Sanitation - Payment of water consumption | 5,009.00 | 30/6/2021 | | 5,009.00 | Completed |
| 2 | Kenya Medical Lab. Tech & Technologists board - Inspection, Registration and Annual License fee | 370,000.00 | 30/6/2021 | | 370,000.00 | Completed |
| 3 | Institute of Certified Public Secretaries - Annual Subscription fee | 12,500.00 | 30/6/2021 | | 12,500.00 | Completed |
| 4 | Aufriss Enterprises - Supply of milk at Kiritiri Level 4 hospital | 189,000.00 | 16/6/2021 | | 189,000.00 | Completed |
| 5 | Aufriss Enterprises - Supply of food stuff at Kiritiri Level 4 hospital | 906,400.00 | 10/3/2021 | | 906,400.00 | Completed |
| 6 | Trippler Investments - Supply of food stuff at Embu Level 5 hospital | 225,690.00 | 30/6/2021 | | 225,690.00 | Completed |
| 7 | Tritech International - Supply of fresh milk to Embu Level 5 hospital | 261,730.00 | 1/7/2021 | | 261,730.00 | Completed |
| 8 | Sheckdavies Ltd - Supply of medical oxygen at Embu Level 5 hospital | 1,887,000.00 | 7/6/2021 | | 1,887,000.00 | Completed |
| 9 | KEMSA - Supply of corporate uniform to Embu Level 5 hospital | 769,300.00 | 10/6/2021 | | 769,300.00 | Completed |
| 10 | County Zone General Supplies - Supply of food stuff to Embu Level 5 hospital | 565,460.00 | 4/2/2021 | | 565,460.00 | Completed |
| 11 | Kenya Institute of Curriculum Development - Supply of ECDE textbooks | 150,000.00 | 9/12/2020 | | 150,000.00 | Completed |
| 12 | County Public Service Board Forum - Annual Subscription Fees | 442,034.00 | | | 442,034.00 | Completed |
| 13 | Kenya Power - Payment of electricity bill | 4,221.00 | | | 4,221.00 | Completed |
| 14 | Embe Water & Sanitation - Payment of water consumption | 15,005.00 | | | 15,005.00 | Completed |
| 15 | Wangalex Ventures Ltd - Supply & delivery of pipes | 399,888.06 | 24/6/2020 | | 399,888.06 | Completed |
| 16 | Kosila Auto Garage - Motor vehicle maintenance | 184,556.00 | 19/2/2019 | | 184,556.00 | Completed |
| 17 | Kenya Power - Payment of electricity bill | 6,200.00 | | | 6,200.00 | Completed |
| 18 | Kenya Accreditation Service - Payment of Annual Accreditation fees | 223,300.00 | | | 223,300.00 | Completed |
| 19 | Kenya Power - Payment of electricity bill | 12,000.00 | | | 12,000.00 | Completed |
| 20 | Kenya Literature Bureau (KLB) - Supply & delivery ECDE text boks | 2,996,280.00 | 30/10/2018 | | 2,996,280.00 | Completed |
| 21 | Wacubee Investments - Supply of food stuff to Embu Level 5 hospital | 344,400.00 | 19/5/2021 | | 344,400.00 | Completed |
| 22 | Nechal Enterprises - Supply of stationery to Ishiara hospital | 170,180.00 | 19/11/2020 | | 170,180.00 | Completed |
| 23 | KAGS Security services - Payment of security services | 10,800.00 | | | 10,800.00 | Completed |
| 24 | Jantec Enterprises - Payment of inpatient files supplied to Embu Level 5 hospital | 1,937,000.00 | 30/6/2021 | | 1,937,000.00 | Completed |
| 25 | Lenio Supplies Ltd - Payment of X-ray items supplied to Embu Level 5 hospital | 3,300,000.00 | 30/6/2021 | | 3,300,000.00 | Completed |
| 26 | Jantec Enterprises - Payment of non-pharms | 709,700.00 | 7/6/2021 | | 709,700.00 | Completed |
| 27 | Savanna Africa - Payment of lab items supplied to Embu Level 5 hospital | 1,695,080.00 | 3/7/2021 | | 1,695,080.00 | Completed |
| 28 | Mawako General Contractors - Payment of medical equipment supplied to various health facilites | 460,500.00 | 15/5/2019 | | 460,500.00 | Completed |
| 29 | Syver General Supplies - Payment of dry firewood supplied to Embu Level 5 hospital | 420,000.00 | 4/2/2021 | | 420,000.00 | Completed |
| 30 | Simsons (K) Int. - Payment of Lab reagents supplied to Embu Level 5 hospital | 577,200.00 | 25/1/2018 | | 577,200.00 | Completed |
| 31 | Miansu Investment Ltd - Payment of stationery supplied to Embu Level 5 hospital | 289,300.00 | 17/11/2020 | | 289,300.00 | Completed |
| 32 | Nechal Enterprises - Supply of stationery | 599,000.00 | 24/4/2018 | | 599,000.00 | Completed |

| | | | | | | |
|---|---|---|---|---|---|---|
| 33 | Simsons (K) Int. - Payment of Lab reagents supplied to Embu Level 5 hospital | 1,147,500.00 | 1/7/2021 | | 1,147,500.00 | Completed |
| 34 | Allied Medical Supplies - Payment of Lab reagents supplied to Embu Level 5 Hospital | 174,000.00 | 30/6/2021 | | 174,000.00 | Completed |
| 35 | Miansu Investment Ltd - Payment of food stuff supplied to Embu Level 5 hospital | 797,000.00 | 4/2/2021 | | 797,000.00 | Completed |
| 36 | Nechal Enterprises - Supply & delivery of lab reagents | 2,479,470.00 | 24/3/2021 | | 2,479,470.00 | Completed |
| 37 | Jaytonn Enterprises - Payment of refrigeration & equipment spares to Embu Level 5 hospital | 1,982,440.00 | 26/3/2021 | | 1,982,440.00 | Completed |
| 38 | Embu Water & Sanitation - Payment of water consumption | 14,023.70 | | | 14,023.70 | Completed |
| 39 | Kenya School of Government Embu - Payment of fees | 89,034.00 | | | 89,034.00 | Completed |
| 40 | Irven Irwin - Payment of food & ration supply at Mbeere District Hospital | 194,700.00 | | | 194,700.00 | Completed |
| 41 | Tashley General Supplies - Supply & delivery of 4 office desks & cabinets | 39,200.00 | 11/11/2020 | | 39,200.00 | Completed |
| 42 | Tritech International - Supply of food stuff to Embu Level 5 hospital | 1,064,850.00 | 1/7/2021 | | 1,064,850.00 | Completed |
| 43 | Embu Water & Sanitation - Payment of water consumption | 6,445,919.50 | | | 6,445,919.50 | Completed |
| 44 | Kenya Power - Payment of electricity bill | 1,000,000.00 | | | 1,000,000.00 | Completed |
| 45 | TOYOTA Kenya Ltd - Payment for purchase of Toyota Land Cruiser for Health department | 7,680,000.00 | 22/6/2021 | | 7,680,000.00 | Completed |
| 46 | Toyota Kenya Ltd - Payment for fabrication of Land Cruiser | 632,838.00 | 24/6/2021 | | 632,838.00 | Completed |
| 47 | Daeves Logistics - Supply & delivery of masonry building equipment for VTC centres | 999,840.00 | 2/12/2019 | | 999,840.00 | Completed |
| 48 | PALUMA - Payment of fuel | 159,055.00 | 5/2/2021 | | 159,055.00 | Completed |
| 49 | PALUMA - Payment of fuel | 500,000.00 | 5/7/2021 | | 500,000.00 | Completed |
| 50 | PALUMA - Payment of fuel | 180,000.00 | 6/5/2021 | | 180,000.00 | Completed |
| 51 | MASPADS Computer Systems - Payment for supply & delivery of stationery | 190,900.00 | 2/6/2020 | | 190,900.00 | Completed |
| 52 | Embu Water & Sanitation - Payment of water consumption | 58,474.00 | | | 58,474.00 | Completed |
| 53 | Embu Water & Sanitation - Payment of water consumption | 37,598.50 | | | 37,598.50 | Completed |
| 54 | Kenya Power - Payment of electricity bill | 36,249.00 | | | 36,249.00 | Completed |
| 55 | Kenya Power - Payment of electricity bill | 3,210.00 | | | 3,210.00 | Completed |
| 56 | Twin One Investment - Payment for supply & delivery of non pharms at Kianjokoma Health centre | 935,400.00 | 21/4/2021 | | 935,400.00 | Completed |
| 57 | Syver General Supplies - Payment of fresh milk supplied to the Embu Level 5 Hospital | 1,203,650.00 | 21/5/2020 | | 1,203,650.00 | Completed |
| 58 | Miansu Investment Ltd - Payment of food stuffs supplied to Embu Level 5 hospital | 880,800.00 | 21/5/2020 | | 880,800.00 | Completed |
| 59 | Slopes & Peak - Payment of supply & delivery of cupping lab equipment for Kavutiri Coffee Mill | 1,432,484.00 | 24/5/2021 | | 1,432,484.00 | Completed |
| 60 | Josrin General Traders - Payment of food stuff supplied to Embu Level 5 hospital | 1,252,017.00 | 3/5/2021 | | 1,252,017.00 | Completed |
| 61 | Wagz Africa Company -Payment of purchase of corporate uniforms for ECRA | 699,200.00 | 26/2/2021 | | 699,200.00 | Completed |
| 62 | Biomed Suppliers - Payment of laboratory reagents supplied to Embu Level 5 hospital | 2,477,515.00 | 30/6/2021 | | 2,477,515.00 | Completed |
| 63 | Lendali Enterprises - Payment of linen supplied to Embu Level 5 hospital | 1,157,640.00 | 28/6/2021 | | 1,157,640.00 | Completed |
| 64 | Kenya Power - Payment of electricity bill | 7,642.50 | | | 7,642.50 | Completed |
| 65 | Postal Corporation of Kenya - Payment of Annual rental fee | 28,350.00 | | | 28,350.00 | Completed |
| 66 | Kenya Power - Payment of electricity bill | 87,729.10 | | | 87,729.10 | Completed |
| 67 | Embu Water & Sanitation - Payment of water consumption | 13,928.00 | | | 13,928.00 | Completed |
| 68 | Bicore Limited - Payment for supply of uniform | 149,400.00 | 17/2/2021 | | 149,400.00 | Completed |
| 69 | Embu Water & Sanitation - Payment of water consumption | 7,497.50 | | | 7,497.50 | Completed |

| | | | | | | |
|---|---|---|---|---|---|---|
| 70 | Ngandori Nginda Water Consumers Association - Payment of water consumption | 6,075.00 | | | 6,075.00 | Completed |
| 71 | Posta Kenya - Payment of rental box for County Trade office | 19,781.00 | | | 19,781.00 | Completed |
| 72 | Embe Water & Sanitation - Payment of water consumption | 81,630.00 | | | 81,630.00 | Completed |
| 73 | Wamstelk General Merchants - Payment of ripe bananas supplied to Embu Level 5 hospital | 159,000.00 | 11/11/2020 | | 159,000.00 | Completed |
| 74 | Kenya Power - Payment of electricity bill | 3,207,722.95 | | | 3,207,722.95 | Completed |
| 75 | Kenya Power - Payment of electricity bill | 16,830.65 | | | 16,830.65 | Completed |
| 76 | Embe Water & Sanitation - Payment of water consumption | 3,465,370.00 | | | 3,465,370.00 | Completed |
| 77 | Kenya School of Government Embu - Payment for designing of master plan | 1,837,440.00 | 15/1/2021 | | 1,837,440.00 | Completed |
| 78 | CMC Motors | 4,842,600.00 | 21/12/2020 | | 4,842,600.00 | Completed |
| 79 | Transmedic Healthcare Ltd - Supply of non-pharms supplied to Embu Level 5 hospital | 1,967,682.00 | | | 1,967,682.00 | Completed |
| 80 | Novacom Technologies - Retention | 999,998.50 | | | 999,998.50 | Completed |
| 81 | Association of Kenya Med Lab Sci Officers - Payroll deduction for April 2021 | 8,340.00 | | | 8,340.00 | Completed |
| 82 | NAWIRI Sacco - Salary for contracted employees for May 2021 | 9,000.00 | | | 9,000.00 | Completed |
| 83 | Kararitiri Water - Payment of water consumption | 60,000.00 | | | 60,000.00 | Completed |
| 84 | Kararitiri Water - Payment of water consumption | 60,000.00 | | | 60,000.00 | Completed |
| 85 | Kenya Power - Payment of electricity bill | 35,269.00 | | | 35,269.00 | Completed |
| 86 | Kenya Power - Payment of electricity bill | 3,200.00 | | | 3,200.00 | Completed |
| 87 | Felix Mwirigi - Payment of milk supplied to Ishiara hospital | 784,980.00 | 25/3/2021 | | 784,980.00 | Completed |
| 88 | Embu Water & Sanitation - Payment of water consumption | 1,000,000.00 | 30/6/2021 | | 1,000,000.00 | Completed |
| 89 | Posta Kenya - Payment of private letter bag | 47,250.00 | 29/1/2021 | | 47,250.00 | Completed |
| 90 | Geolcynne Enterprises - Payment of thermal rolls for ECRA | 428,400.00 | 30/6/2021 | | 428,400.00 | Completed |
| 91 | D Wanduh Logistics & Supplies - Payment of supply & delivery of printed accountable documents | 1,029,750.00 | 19/11/2020 | | 1,029,750.00 | Completed |
| 92 | Embu Water & Sanitation - Payment of water consumption | 10,375.00 | 7/6/2021 | | 10,375.00 | Completed |
| 93 | Royal Delta Contractors - Payment of supply & delivery of non pharms at Siakago Level 4 hospital | 822,500.00 | 13/4/2021 | | 822,500.00 | Completed |
| 94 | Brakajo General Contractors - Payment of supply & delivery of tyres | 98,000.00 | 15/1/2021 | | 98,000.00 | Completed |
| 95 | Embu Water & Sanitation - Payment of water consumption | 11,097.00 | 21/6/2021 | | 11,097.00 | Completed |
| 96 | Victory Bookshop & Stationers | 1,980,000.00 | 4/2/2021 | | 1,980,000.00 | Completed |
| 97 | County Zone General Supplies - Supply of inpatient & maternity files to Embu Level 5 hospital | 2,187,900.00 | 25/1/2018 | | 2,187,900.00 | Completed |
| 98 | Sherimu Enterprises - Supply & selivery of stationery | 440,069.20 | 7/5/2019 | | 440,069.20 | Completed |
| 99 | Prudent Security Services - Payment of security services | 1,033,500.00 | 30/6/2021 | | 1,033,500.00 | Completed |
| 100 | Bin Point - Payment of sanitary services | 23,500.00 | 20/5/2021 | | 23,500.00 | Completed |
| 101 | Trippler Investments - Supply of food stuff at Embu Level 5 hospital | 431,940.00 | 29/4/2021 | | 431,940.00 | Completed |
| 102 | Josrin General Traders - Payment of food stuff supplied to Embu Level 5 hospital | 1,072,449.00 | 1/7/2021 | | 1,072,449.00 | Completed |
| 103 | Embu Water & Sanitation - Payment of water consumption | 16,680.00 | 21/12/2020 | | 16,680.00 | Completed |
| 104 | Angelo Njagi Waweru - Reimbursement for stationery | 42,000.00 | 23/6/2021 | | 42,000.00 | Completed |
| 105 | Embu Water & Sanitation - Payment of water consumption | 4,500,000.00 | 16/6/2021 | | 4,500,000.00 | Completed |
| 106 | Brakajo General Contractors Co. Ltd | 98,000.00 | 2016 | - | 98,000.00 | Completed |
| 107 | Gloria Consultancy Limited | 2,600,000.00 | 2018 | - | 2,600,000.00 | Completed |
| 108 | Vintage Beverage Distributors | 2,070,000.00 | 2018 | - | 2,070,000.00 | Completed |
| 109 | KSG | 2,643,103.45 | 2018 | - | 2,643,103.45 | Completed |

| | | | | | | |
|---|---|---|---|---|---|---|
| 110 | Excel Plus Limited | 1,998,720.00 | 2018 | - | 1,998,720.00 | Completed |
| 111 | Print Options Limited | 110,000.00 | 2018 | - | 110,000.00 | Completed |
| 112 | Noranate Solution | 49,500.00 | 2019 | - | 49,500.00 | Completed |
| 113 | Danpet East Africa | 796,000.00 | 2020 | - | 796,000.00 | Completed |
| 114 | Danpet East Africa | 134,350.00 | 2020 | - | 134,350.00 | Completed |
| 115 | NEW UHURU GARAGE LIMITED | 192,142.00 | 19/1/2017 | NIL | 192,142.00 | Completed |
| 116 | AMACO | 346,552.00 | 12/6/2017 | NIL | 346,552.00 | Completed |
| 117 | PALUMA LIMITED | 1,100,000.00 | 2020 | 0 | 1,100,000.00 | Completed |
| 118 | SHECKDAVIES LIMITED | 440,069.20 | 2019 | 0 | 440,069.20 | Completed |
| 119 | RENT (MUNICIPAL) | 3,862,800.00 | 2020 | 0 | 3,862,800.00 | Completed |
| 120 | GOK PSS Scheme | 3,029,457.00 | 4/2/2021 | | 3,029,457.00 | Completed |
| 121 | KENYA CREDIT TRADERS | 2,349.00 | 13/04/2021 | | 2,349.00 | Completed |
| 122 | GOK PSS Scheme | 3,036,072.00 | 12/4/2021 | | 3,036,072.00 | Completed |
| 123 | PAYMASTER GENERAL (WCPS) | 362,060.00 | 12/4/2021 | | 362,060.00 | Completed |
| 124 | KENYA MEDICAL PP& DENTIST UNION | 5,960.00 | 12/4/2021 | | 5,960.00 | Completed |
| 125 | KENYA PROGRESSIVE NURSES ASS | 26,480.00 | 12/4/2021 | | 26,480.00 | Completed |
| 126 | MUNICIPAL COUNCIL OF RUNYENJES | 14,500.00 | 12/2/2021 | | 14,500.00 | Completed |
| 127 | NATIONAL NURSES ASSOCIATION OF KENYA | 39,940.00 | 9/4/2021 | | 39,940.00 | Completed |
| 128 | MAZINGIRA WELFARE | 59,397.00 | 13/04/2021 | | 59,397.00 | Completed |
| 129 | MICRO MOBILE LTD | 213.00 | 13/04/2021 | | 213.00 | Completed |
| 130 | PREMIER KENYA LTD | 292,884.00 | 13/04/2021 | | 292,884.00 | Completed |
| 131 | LETSHEGO KENYA LTD | 477,511.00 | 13/04/2021 | | 477,511.00 | Completed |
| 132 | PRIDENTIAL LIFE ASSURANCE | 1,455.00 | 13/04/2021 | | 1,455.00 | Completed |
| 133 | SELECT MANAGEMENT SERVICES LTD | 297,799.00 | 13/04/2021 | | 297,799.00 | Completed |
| 134 | EMU-INYA ENTERPROSES LTD | 170,821.00 | 13/04/2021 | | 170,821.00 | Completed |
| 135 | PIONEER INSURANCE | 120,284.00 | 13/04/2021 | | 120,284.00 | Completed |
| 136 | NATIONAL ASSOCIATION OF ORTHOPAEDICS | 2,400.00 | 13/04/2021 | | 2,400.00 | Completed |
| 137 | SANLAM LIFE INSURANCE LTD | 1,143,048.00 | 13/04/2021 | | 1,143,048.00 | Completed |
| 138 | EGLET INSURANCE LTD | 2,162.00 | 13/04/2021 | | 2,162.00 | Completed |
| 139 | OLD MUTUAL LIFE ASSURANCE | 3,880.00 | 13/04/2021 | | 3,880.00 | Completed |
| 140 | ICEA LION LIFE ASSURANCE | 2,917.00 | 13/04/2021 | | 2,917.00 | Completed |
| 141 | AFRICAN RETAIL TRADERS | 6,169.00 | 13/04/2021 | | 6,169.00 | Completed |
| 142 | H.E.L.B. | 359,367.00 | 9/4/2021 | | 359,367.00 | Completed |
| 143 | MCE SELF HELP GROUP | 55,500.00 | 9/4/2021 | | 55,500.00 | Completed |
| 144 | IZWE LOANS KENYA LTD | 373,764.00 | 19/04/2021 | | 373,764.00 | Completed |
| 145 | WINAS SACCO | 28,410,559.00 | 9/4/2021 | | 28,410,559.00 | Completed |
| 146 | UFUNDI SACCO | 2,060.00 | 9/4/2021 | | 2,060.00 | Completed |
| 147 | MWALIMU NATIONAL SACCO | 91,127.00 | 9/4/2021 | | 91,127.00 | Completed |
| 148 | NEWFORTIS SACCO | 43,915.00 | 9/4/2021 | | 43,915.00 | Completed |
| 149 | POSTBANK SAYE | 27,800.00 | 12/4/2021 | | 27,800.00 | Completed |
| 150 | OLLIN SACCO | 211,521.00 | 9/4/2021 | | 211,521.00 | Completed |
| 151 | KENYA VET ASSOCIATION OF NYERI | 24,740.00 | 13/04/2021 | | 24,740.00 | Completed |
| 152 | MLWASA | 330.00 | 13/04/2021 | | 330.00 | Completed |
| 153 | KENYA SOC.OF AGRICULTURAL PROFESS | 800.00 | 13/04/2021 | | 800.00 | Completed |
| 154 | KENYA POLICE SACCO | 3,260.00 | 9/4/2021 | | 3,260.00 | Completed |
| 155 | SHERIA SACCO | 9,287.00 | 9/4/2021 | | 9,287.00 | Completed |
| 156 | KENYA SOC.OF AGRICULTURAL PROFESS | 240.00 | 13/04/2021 | | 240.00 | Completed |
| 157 | OHAK | 480.00 | 12/4/2021 | | 480.00 | Completed |
| 158 | KNDA | 720.00 | 12/4/2021 | | 720.00 | Completed |
| 159 | ASSO OF KENYA MED LAB SCI OFFICERS | 8,340.00 | 13/04/2021 | | 8,340.00 | Completed |
| 160 | PLATINUM CREDIT LTD | 522,717.00 | 13/04/2021 | | 522,717.00 | Completed |
| 161 | LUNAR CREDIT LIMITED | 3,245.00 | 13/04/2021 | | 3,245.00 | Completed |
| 162 | CIC INSURANCE GROUP | 92,829.00 | 13/04/2021 | | 92,829.00 | Completed |
| 163 | BRITISH AMERICA INSURANCE | 777,624.00 | 13/04/2021 | | 777,624.00 | Completed |
| 164 | GEMINIA INSURANCE | 3,880.00 | 13/04/2021 | | 3,880.00 | Completed |
| 165 | PHARMACEUTICAL SOCIETY OF KENYA | 10,582.00 | 12/4/2021 | | 10,582.00 | Completed |
| 166 | PROGRESSIVE CREDIT LTD | 15,963.00 | 13/04/2021 | | 15,963.00 | Completed |
| 167 | ASSOCIATION OF PUBLIC HEALTH OFFICE | 28,940.00 | 13/04/2021 | | 28,940.00 | Completed |
| 168 | LAP- FUND | 8,113,156.00 | 9/4/2021 | | 8,113,156.00 | Completed |
| 169 | CIVIL SERVANTS HOUSING FUND | 27,489.00 | 9/4/2021 | | 27,489.00 | Completed |
| 170 | LAPTRUST-CONTRIBUTION SCHEME | 6,486,519.00 | 9/4/2021 | | 6,486,519.00 | Completed |
| 171 | NATIONAL NURSES ASSOCIATION OF KENYA | 39,940.00 | 13/04/2021 | | 39,940.00 | Completed |
| 172 | KENYA OCCUPATIONAL THERAPY ASSOIA | 1,960.00 | 13/04/2021 | | 1,960.00 | Completed |
| 173 | MOW SPORTS AND WELFARE | 410.00 | 13/04/2021 | | 410.00 | Completed |
| 174 | CORPORATE INSURANCE | 3,397.00 | 14/04/2021 | | 3,397.00 | Completed |
| 175 | LIBERTY LIFE ASSURANCE KENYA | 11,712.00 | 14/04/2021 | | 11,712.00 | Completed |

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|---|---|---|---|---|---|---|
| 176 | GOK PSS Scheme | 3,039,448.00 | 8/3/2021 | | 3,039,448.00 | Completed |
| 177 | GOK PSS Scheme | 3,055,551.00 | 30/04/2021 | | 3,055,551.00 | Completed |
| 178 | JAMLECK MWITI NJUE | 5,360.00 | 30/04/2021 | | 5,360.00 | Completed |
| 179 | KREP/SIDIAN | 31,514.00 | 30/04/2021 | | 31,514.00 | Completed |
| 180 | COMMISSIONER OF DOMECTIC TAXES | 160,542.00 | 29/04/2021 | | 160,542.00 | Completed |
| 181 | COMMISSIONER OF DOMECTIC TAXES | 182,707.00 | 29/04/2021 | | 182,707.00 | Completed |
| 182 | BRITISH AMERICA INSURANCE | 768,174.00 | 3/5/2021 | | 768,174.00 | Completed |
| 183 | HAZINA SACCO | 346,897.00 | 30/04/2021 | | 346,897.00 | Completed |
| 184 | PAYMASTER GENERAL (W.C.P.S) | 362,484.00 | 17/05/2021 | | 362,484.00 | Completed |
| 185 | BRITAM | 1,102,103.00 | 29/04/2021 | | 1,102,103.00 | Completed |
| 186 | ABSA BANK KENYA PLC | 1,403,505.00 | 30/04/2021 | | 1,403,505.00 | Completed |
| 187 | EQUITY BANK | 6,139,414.00 | 30/04/2021 | | 6,139,414.00 | Completed |
| 188 | KENYA COMMERCIAL BANK | 7,038,971.00 | 30/04/2021 | | 7,038,971.00 | Completed |
| 189 | FAMILY BANK | 3,681,173.00 | 9/4/2021 | | 3,681,173.00 | Completed |
| 190 | AFYA SACCO | 5,494,428.00 | 9/4/2021 | | 5,494,428.00 | Completed |
| 191 | JAMII SACCO | 140,126.00 | 9/4/2021 | | 140,126.00 | Completed |
| 192 | COMMISSIONER OF DOMECTIC TAXES | 160,452.00 | 9/4/2021 | | 160,452.00 | Completed |
| 193 | ARDHI SACCO | 188,022.00 | 9/4/2021 | | 188,022.00 | Completed |
| 194 | COMMISSIONER OF DOMECTIC TAXES | 215,907.00 | 6/4/2021 | | 215,907.00 | Completed |
| 195 | UAP PROVINCIAL INSURANCE | 2,910.00 | 13/04/2021 | | 2,910.00 | Completed |
| 196 | APA LIFE ASSURANCE | 2,440.00 | 14/04/2021 | | 2,440.00 | Completed |
| 197 | AGROS FURNISHERS LIMITED | 280.00 | 14/04/2021 | | 280.00 | Completed |
| 198 | AMEK | 2,580.00 | 12/4/2021 | | 2,580.00 | Completed |
| 199 | KENYATTA MATIBABU SACCO | 3,160.00 | 14/04/2021 | | 3,160.00 | Completed |
| 200 | MWITO SACCO | 63,187.00 | 14/04/2021 | | 63,187.00 | Completed |
| 201 | KMA | 54,705.00 | 14/04/2021 | | 54,705.00 | Completed |
| 202 | JOGOO SACCO | 28,100.00 | 9/4/2021 | | 28,100.00 | Completed |
| 203 | JUBILEE INSURANCE | 27,743.00 | 14/04/2021 | | 27,743.00 | Completed |
| 204 | ENERGY SACCO | 21,698.00 | 14/04/2021 | | 21,698.00 | Completed |
| 205 | MENTOR SACCO | 25,621.00 | 9/4/2021 | | 25,621.00 | Completed |
| 206 | TRANS NATIONAL SACCO LTD | 236,860.00 | 14/04/2021 | | 236,860.00 | Completed |
| 207 | HAZINA SACCO | 348,281.00 | 9/4/2021 | | 348,281.00 | Completed |
| 208 | DEPARTMENT OF HOUSING | 251,500.00 | 9/4/2021 | | 251,500.00 | Completed |
| 209 | HARAMBEE SACCO | 459,573.00 | 9/4/2021 | | 459,573.00 | Completed |
| 210 | SHIRIKA SACCO | 765,421.00 | 29/04/2021 | | 765,421.00 | Completed |
| 211 | KWARAGA SACCO | 6,800.00 | 14/4/2021 | | 6,800.00 | Completed |
| 212 | NGWATANIRO SELF HELP GROUP | 38,000.00 | 9/4/2021 | | 38,000.00 | Completed |
| 213 | TUUNGANE TUJIJENGE SACCO | 10,629.00 | 9/4/2021 | | 10,629.00 | Completed |
| 214 | UKULIMA SACCO | 3,668,346.00 | 9/4/2021 | | 3,668,346.00 | Completed |
| 215 | GRATUITY BRITAM | 1,284,655.00 | 6/4/2021 | | 1,284,655.00 | Completed |
| 216 | POSTBANK SAYE | 27,800.00 | 3/2/2021 | | 27,800.00 | Completed |
| 217 | MCE SELF HELP GROUP | 54,500.00 | 3/2/2021 | | 54,500.00 | Completed |
| 218 | KMA | 54,705.00 | 3/2/2021 | | 54,705.00 | Completed |
| 219 | CIC INSURANCE GROUP | 92,829.00 | 3/2/2021 | | 92,829.00 | Completed |
| 220 | OLD MUTUAL LIFE ASSURANCE | 3,880.00 | 3/2/2021 | | 3,880.00 | Completed |
| 221 | MWALIMU NATIONAL SACCO | 135,726.00 | 3/2/2021 | | 135,726.00 | Completed |
| 222 | JAMII SACCO | 141,086.00 | 3/2/2021 | | 141,086.00 | Completed |
| 223 | ARDHI SACCO | 188,228.00 | 3/2/2021 | | 188,228.00 | Completed |
| 224 | OLLIN SACCO | 211,750.00 | 3/2/2021 | | 211,750.00 | Completed |
| 225 | TRANS NATIONAL SACCO LTD | 237,360.00 | 3/2/2021 | | 237,360.00 | Completed |
| 226 | HAZINA SACCO | 345,785.00 | 3/2/2021 | | 345,785.00 | Completed |
| 227 | H.E.L.B. | 356,855.00 | 3/2/2021 | | 356,855.00 | Completed |
| 228 | PREMIER KENYA LTD | 381,205.00 | 4/2/2021 | | 381,205.00 | Completed |
| 229 | HARAMBEE SACCO | 477,105.00 | 4/2/2021 | | 477,105.00 | Completed |
| 230 | SHIRIKA SACCO | 773,702.00 | 3/2/2021 | | 773,702.00 | Completed |
| 231 | EMU-INYA ENTERPROSES LTD | 123,483.00 | 4/2/2021 | | 123,483.00 | Completed |
| 232 | LAPTRUST-CONTRIBUTION SCHEME | 6,295,661.00 | 4/2/2021 | | 6,295,661.00 | Completed |
| 233 | LAP- FUND | 7,815,178.00 | 4/2/2021 | | 7,815,178.00 | Completed |
| 234 | KNDA | 720.00 | 3/2/2021 | | 720.00 | Completed |
| 235 | MCE SELF HELP GROUP | 54,500.00 | 30/04/2021 | | 54,500.00 | Completed |
| 236 | IZWE LOANS KENYA LTD | 330,921.00 | 30/04/2021 | | 330,921.00 | Completed |
| 237 | MAZINGIRA WELFARE | 41,477.00 | 3/5/2021 | | 41,477.00 | Completed |
| 238 | OHAK | 480.00 | 3/5/2021 | | 480.00 | Completed |
| 239 | AMEK | 2,100.00 | 3/5/2021 | | 2,100.00 | Completed |
| 240 | LUNAR CREDIT LIMITED | 3,245.00 | 3/5/2021 | | 3,245.00 | Completed |
| 241 | COMMISSIONER OF DOMECTIC TAXES | 160,452.00 | 22/01/2021 | | 160,452.00 | Completed |

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|---|---|---|---|---|---|---|
| 242 | NATIONAL ASSOCIATION OF ORTHOPAEDICS | 2,400.00 | 3/5/2021 | | 2,400.00 | Completed |
| 243 | ARDHI SACCO | 185,809.00 | 30/04/2021 | | 185,809.00 | Completed |
| 244 | KENYA UNION OF CLINICAL OFFICE | 33,600.00 | 30/04/2021 | | 33,600.00 | Completed |
| 245 | MUNICIPAL COUNCIL OF RUNYENJES12/02/2021 | 14,500.00 | 30/04/2021 | | 14,500.00 | Completed |
| 246 | EGLET INSURANCE LTD | 2,162.00 | 3/5/2021 | | 2,162.00 | Completed |
| 247 | KENYA MEDICAL PP& DENTIST UNION | 5,960.00 | 3/5/2021 | | 5,960.00 | Completed |
| 248 | POSTBANK SAYE | 59,800.00 | 3/5/2021 | | 59,800.00 | Completed |
| 249 | CIVIL SERVANTS HOUSING FUND | 27,489.00 | 30/04/2021 | | 27,489.00 | Completed |
| 250 | H.E.L.B. | 367,959.00 | 30/04/2021 | | 367,959.00 | Completed |
| 251 | DEPARTMENT OF HOUSING | 251,500.00 | 30/04/2021 | | 251,500.00 | Completed |
| 252 | ASSOCIATION OF PUBLIC HEALTH OFFICE | 28,940.00 | 3/5/2021 | | 28,940.00 | Completed |
| 253 | PLATINUM CREDIT LTD | 473,798.00 | 3/5/2021 | | 473,798.00 | Completed |
| 254 | KENYA SOC.OF AGRICULTURAL PROFESS | 800.00 | 3/5/2021 | | 800.00 | Completed |
| 255 | KENYA COUNTY GOVT WORKERS UNION | 265,920.00 | 3/5/2021 | | 265,920.00 | Completed |
| 256 | PHARMACEUTICAL SOCIETY OF KENYA | 10,582.00 | 3/5/2021 | | 10,582.00 | Completed |
| 257 | UNION OF KENYA C SERVANTS | 120,758.00 | 30/04/2021 | | 120,758.00 | Completed |
| 258 | KENYA OCCUPATIONAL THERAPY ASSOIA | 1,960.00 | 3/5/2021 | | 1,960.00 | Completed |
| 259 | KENYA SOC.OF AGRICULTURAL PROFESS | 240.00 | 3/5/2021 | | 240.00 | Completed |
| 260 | KENYA PROGRESSIVE NURSES ASS | 26,250.00 | 3/5/2021 | | 26,250.00 | Completed |
| 261 | KWARAGA SACCO | 4,800.00 | 30/04/2021 | | 4,800.00 | Completed |
| 262 | UAP PROVINCIAL INSURANCE | 2,910.00 | 3/5/2021 | | 2,910.00 | Completed |
| 263 | SHERIA SACCO | 9,287.00 | 30/04/2021 | | 9,287.00 | Completed |
| 264 | WANA-ANGA | 27,980.00 | 30/04/2021 | | 27,980.00 | Completed |
| 265 | MOW SPORTS AND WELFARE | 410.00 | 3/5/2021 | | 410.00 | Completed |
| 266 | KENYA POLICE SACCO | 3,260.00 | 30/04/2021 | | 3,260.00 | Completed |
| 267 | MWALIMU NATIONAL SACCO | 91,055.00 | 30/04/2021 | | 91,055.00 | Completed |
| 268 | NATIONAL NURSES ASSOCIATION OF KENYA | 39,660.00 | 3/5/2021 | | 39,660.00 | Completed |
| 269 | PROGRESSIVE CREDIT LTD | 15,963.00 | 3/5/2021 | | 15,963.00 | Completed |
| 270 | UFUNDI SACCO | 2,060.00 | 30/04/2021 | | 2,060.00 | Completed |
| 271 | MENTOR SACCO | 25,469.00 | 30/04/2021 | | 25,469.00 | Completed |
| 272 | NEWFORTIS SACCO | 43,915.00 | 30/04/2021 | | 43,915.00 | Completed |
| 273 | JOGOO SACCO | 28,017.00 | 30/04/2021 | | 28,017.00 | Completed |
| 274 | SHIRIKA SACCO | 696,105.00 | 30/04/2021 | | 696,105.00 | Completed |
| 275 | JAMII SACCO | 140,120.00 | 30/04/2021 | | 140,120.00 | Completed |
| 276 | OLLIN SACCO | 211,406.00 | 30/04/2021 | | 211,406.00 | Completed |
| 277 | PRUDENTIAL LIFE ASSURANCE | 6,305.00 | 3/5/2021 | | 6,305.00 | Completed |
| 278 | CIC INSURANCE GROUP | 90,539.00 | 3/5/2021 | | 90,539.00 | Completed |
| 279 | CORPORATE INSURANCE | 3,397.00 | 3/5/2021 | | 3,397.00 | Completed |
| 280 | SANLAM LIFE INSURANCE LTD | 1,143,668.00 | 3/5/2021 | | 1,143,668.00 | Completed |
| 281 | HARAMBEE SACCO | 457,433.00 | 30/04/2021 | | 457,433.00 | Completed |
| 282 | AFYA SACCO | 5,567,105.00 | 30/04/2021 | | 5,567,105.00 | Completed |
| 283 | UKULIMA SACCO | 3,660,627.00 | 30/06/2021 | | 3,660,627.00 | Completed |
| 284 | KMA | 54,705.00 | 3/5/2021 | | 54,705.00 | Completed |
| 285 | GEMINIA INSURANCE | 3,880.00 | 3/5/2021 | | 3,880.00 | Completed |
| 286 | MADISON LIFE ASSURANCE KENYA LTD | 132,646.00 | 3/5/2021 | | 132,646.00 | Completed |
| 287 | PIONEER INSURANCE | 115,434.00 | 3/5/2021 | | 115,434.00 | Completed |
| 288 | OLD MUTUAL LIFE ASSURANCE | 3,880.00 | 3/5/2021 | | 3,880.00 | Completed |
| 289 | ICEA LION LIFE ASSURANCE | 2,917.00 | 3/5/2021 | | 2,917.00 | Completed |
| 290 | CPF | 1,228,486.00 | 29/02/2021 | | 1,228,486.00 | Completed |
| 291 | ENERGY SACCO | 21,698.00 | 3/5/2021 | | 21,698.00 | Completed |
| 292 | MWITO SACCO | 62,790.00 | 3/5/2021 | | 62,790.00 | Completed |
| 293 | NITA | 147,750.00 | 30/04/2021 | | 147,750.00 | Completed |
| 294 | TRANS NATIONAL SACCO LTD | 238,610.00 | 3/5/2021 | | 238,610.00 | Completed |
| 295 | AFRICAN RETAIL TRADERS | 834.00 | 3/5/2021 | | 834.00 | Completed |
| 296 | AGROS FURNISHERS LIMITED | 280.00 | 3/5/2021 | | 280.00 | Completed |
| 297 | JUBILEE INSURANCE | 27,743.00 | 3/5/2021 | | 27,743.00 | Completed |
| 298 | APA LIFE ASSURANCE | 2,440.00 | 3/5/2021 | | 2,440.00 | Completed |
| 299 | LIBERTY LIFE ASSURANCE KENYA | 11,712.00 | 3/5/2021 | | 11,712.00 | Completed |
| 300 | KENYATTA MATIBABU SACCO | 3,160.00 | 3/5/2021 | | 3,160.00 | Completed |
| 301 | NITA | 147,650.00 | 7/5/2021 | | 147,650.00 | Completed |
| 302 | LETSHEGO KENYA LTD | 454,366.00 | 3/5/2021 | | 454,366.00 | Completed |
| 303 | SELECT MANAGEMENT SERVICES LTD | 166,221.00 | 3/5/2021 | | 166,221.00 | Completed |
| 304 | EMU-INYA ENTERPROSES LTD | 124,613.00 | 3/5/2021 | | 124,613.00 | Completed |
| 305 | KENYA CREDIT TRADERS | 2,349.00 | 3/5/2021 | | 2,349.00 | Completed |
| 306 | LAP- FUND | 8,148,858.00 | 30/04/2021 | | 8,148,858.00 | Completed |
| 307 | MICRO MOBILE LTD | 213.00 | 3/5/2021 | | 213.00 | Completed |

| | | | | | | |
|---|---|---|---|---|---|---|
| 308 | LAPTRUST-CONTRIBUTION SCHEME | 6,549,971.00 | 30/04/2021 | | 6,549,971.00 | Completed |
| 309 | MLWASA | 330.00 | 3/5/2021 | | 330.00 | Completed |
| 310 | PREMIER KENYA LTD | 281,929.00 | 3/5/2021 | | 281,929.00 | Completed |
| 311 | LAPTRUST-CONTRIBUTION SCHEME | 407,901.00 | 30/04/2021 | | 407,901.00 | Completed |
| 312 | HARRIET WANJA KIURA | 15,000.00 | 16/6/2020 | | 15,000.00 | Completed |
| 313 | ESTHER MUTHONI MBARU | 24,000.00 | 16/6/2020 | | 24,000.00 | Completed |
| 314 | STELLA Y KINYUA | 21,800.00 | 16/6/2020 | | 21,800.00 | Completed |
| 315 | PETER MBURU NGERURO | 17,400.00 | 16/6/2020 | | 17,400.00 | Completed |
| 316 | MOSES NJIRU MUGO | 10,000.00 | 16/06/2020 | | 10,000.00 | Completed |
| 317 | STELLA Y KINYUA | 15,000.00 | 16/6/2020 | | 15,000.00 | Completed |
| 318 | GOVERNMENT PRINTERS | 66,120.00 | 8/4/2020 | | 66,120.00 | Completed |
| 319 | ESTHER MUTHONI MBARU | 26,000.00 | 16/6/2020 | | 26,000.00 | Completed |
| 320 | EMBU WATER AND SANITATION CO. LTD | 14,118.00 | 30/06/2021 | | 14,118.00 | Completed |
| 321 | EMBU WATER AND SANITATION CO. LTD | 55,000.00 | 23/06/2021 | | 55,000.00 | Completed |
| 322 | BIN POINT | 43,500.00 | 28/06/2021 | | 43,500.00 | Completed |
| 323 | CMC MOTORS GROUP LTD | 107,235.00 | 12/4/2021 | | 107,235.00 | Completed |
| 324 | BIN POINT | 24,000.00 | 20/05/2021 | | 24,000.00 | Completed |
| 325 | KENYA POWER AND LIGHTNING CO LTD | 8,446.00 | 7/6/2021 | | 8,446.00 | Completed |
| 326 | PALUMA LIMITED EMBU | 850,000.00 | 30/06/2021 | | 850,000.00 | Completed |
| 327 | DENNIS MUNENE | 20,000.00 | 30/06/2021 | | 20,000.00 | Completed |
| 328 | DORIS KANINI NJUE | 9,000.00 | 31/06/2021 | | 9,000.00 | Completed |
| 329 | COMMISSIONER OF DOMECTIC TAXES | 25,402.00 | 29/01/2021 | | 25,402.00 | Completed |
| 330 | KENYA SCHOOL OF GOVERNMENT | 157,500.00 | 29/01/2021 | | 157,500.00 | Completed |
| 331 | EMBU WATER AND SANITATION CO. LTD | 12,000.00 | 7/6/2021 | | 12,000.00 | Completed |
| 332 | JOSEPH THUKU | 17,500.00 | 18/06/2021 | | 17,500.00 | Completed |
| 333 | JAMLECK MUNENE | 176,250.00 | 30/06/2021 | | 176,250.00 | Completed |
| 334 | BIN POINT | 52,600.00 | 30/06/2021 | | 52,600.00 | Completed |
| 335 | PETER MBURU NGERURO | 50,000.00 | 30/06/2021 | | 50,000.00 | Completed |
| 336 | k.c.g.w.union | 480.00 | 12/4/2021 | | 480.00 | Completed |
| 337 | britam | 1,102,103.16 | 30521 | | 1,102,103.16 | Completed |
| 338 | cpf | 1,298,301.00 | 30521 | | 1,298,301.00 | Completed |
| 339 | laptrust benefit | 407,901.15 | 300521 | | 407,901.15 | Completed |
| 340 | laptrust contributory | 6,567,087.15 | 300521 | | 6,567,087.15 | Completed |
| 341 | h.e.l.b | 363,621.00 | 300521 | | 363,621.00 | Completed |
| 342 | jeniffer ndambiri | 5,360.00 | 310521 | | 5,360.00 | Completed |
| 343 | lucy wambui | 14,000.00 | 3105211 | | 14,000.00 | Completed |
| 344 | mce self help group | 55,500.00 | 310521 | | 55,500.00 | Completed |
| 345 | national bank | 7,069.00 | 310521 | | 7,069.00 | Completed |
| 346 | absa bank kenya plc | 1,318,042.00 | 310521 | | 1,318,042.00 | Completed |
| 347 | k-rep | 31,514.60 | 310521 | | 31,514.60 | Completed |
| 348 | african capital ltd | 19,085.00 | 310521 | | 19,085.00 | Completed |
| 349 | knda | 720.00 | 310521 | | 720.00 | Completed |
| 350 | ohak | 480.00 | 310521 | | 480.00 | Completed |
| 351 | amek | 2,100.00 | 310521 | | 2,100.00 | Completed |
| 352 | kssa | 480.00 | 310521 | | 480.00 | Completed |
| 353 | tourism and wildlife | 180.00 | 310521 | | 180.00 | Completed |
| 354 | kenya water technicians | 320.00 | 310521 | | 320.00 | Completed |
| 355 | kenasa | 420.00 | 310521 | | 420.00 | Completed |
| 356 | mipango welfare | 180.00 | 310521 | | 180.00 | Completed |
| 357 | postbank | 59,800.00 | 310521 | | 59,800.00 | Completed |
| 358 | kuppet swa-kiambu | 130.00 | 310521 | | 130.00 | Completed |
| 359 | wcps | 361,824.95 | 310521 | | 361,824.95 | Completed |
| 360 | lapfund | 8,147,079.25 | 310521 | | 8,147,079.25 | Completed |
| 361 | union of kenya civil servants | 120,611.35 | 310521 | | 120,611.35 | Completed |
| 362 | progressive credit kenya ltd | 31,178.00 | 310521 | | 31,178.00 | Completed |
| 363 | winaS SACCO | 28,957,590.35 | 310521 | | 28,957,590.35 | Completed |
| 364 | energy sacco | 21,698.00 | 310521 | | 21,698.00 | Completed |
| 365 | prudential credit | 6,305.00 | 310521 | | 6,305.00 | Completed |
| 366 | department of housing | 231,500.00 | 310521 | | 231,500.00 | Completed |
| 367 | transnation sacco | 238,360.00 | 310521 | | 238,360.00 | Completed |
| 368 | kma | 54,705.00 | 310521 | | 54,705.00 | Completed |
| 369 | kenyatta matibabu | 3,160.00 | 310521 | | 3,160.00 | Completed |
| 370 | jubilee insurance | 27,743.00 | 310521 | | 27,743.00 | Completed |
| 371 | apa life insurance | 2,440.00 | 310521 | | 2,440.00 | Completed |
| 372 | liberty life assurance | 11,712.75 | 310521 | | 11,712.75 | Completed |
| 373 | sanlam life | 1,140,637.75 | 310521 | | 1,140,637.75 | Completed |

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|---|---|---|---|---|---|
| 374 | corporate insurance | 3,397.90 | 310521 | | 3,397.90 Completed |
| 375 | kenindia assurance | 1,976.85 | 310521 | | 1,976.85 Completed |
| 376 | pioneer assurance | 127,171.80 | 310521 | | 127,171.80 Completed |
| 377 | madison life assurance | 137,078.55 | 310521 | | 137,078.55 Completed |
| 378 | cic insurance | 98,994.30 | 310521 | | 98,994.30 Completed |
| 379 | icea lion | 2,917.75 | 310521 | | 2,917.75 Completed |
| 380 | geminia insurance | 3,880.00 | 310521 | | 3,880.00 Completed |
| 381 | uap provincial insurance | 2,910.00 | 310521 | | 2,910.00 Completed |
| 382 | old mutual | 3,880.00 | 310521 | | 3,880.00 Completed |
| 383 | equity bank | 6,217,228.40 | 310521 | | 6,217,228.40 Completed |
| 384 | kenya commercial | 7,201,393.85 | 310521 | | 7,201,393.85 Completed |
| 385 | ngwataniro self help | 38,000.00 | 310521 | | 38,000.00 Completed |
| 386 | regtet insurance | 2,162.15 | 310521 | | 2,162.15 Completed |
| 387 | xplico insurance | 776.00 | 310521 | | 776.00 Completed |
| 388 | argos furnishers | 280.00 | 310521 | | 280.00 Completed |
| 389 | africa retailo traders | 834.00 | 310521 | | 834.00 Completed |
| 390 | kenya credit traders | 2,322.20 | 310521 | | 2,322.20 Completed |
| 391 | lunar credit ltd | 3,245.15 | 310521 | | 3,245.15 Completed |
| 392 | platinum credit | 460,718.85 | 310521 | | 460,718.85 Completed |
| 393 | emu-inya enterprises | 111,446.00 | 310521 | | 111,446.00 Completed |
| 394 | swa | 35.00 | 310521 | | 35.00 Completed |
| 395 | select management services | 104,633.75 | 310521 | | 104,633.75 Completed |
| 396 | letshego kenya ltd | 435,712.70 | 310521 | | 435,712.70 Completed |
| 397 | izwe loans | 345,355.00 | 310521 | | 345,355.00 Completed |
| 398 | bank of africa | 61,124.00 | 310521 | | 61,124.00 Completed |
| 399 | premier kenya ltd | 291,270.95 | 310521 | | 291,270.95 Completed |
| 400 | micro mobile ltd | 213.90 | 310521 | | 213.90 Completed |
| 401 | mazingira welfare | 49,901.15 | 310521 | | 49,901.15 Completed |
| 402 | mow sports and welfare | 410.00 | 310521 | | 410.00 Completed |
| 403 | ardhi | 30.00 | 310521 | | 30.00 Completed |
| 404 | kenya association of livestock technicians | 2,160.00 | 310521 | | 2,160.00 Completed |
| 405 | water welfare | 630.00 | 310521 | | 630.00 Completed |
| 406 | mlwasa welfare | 330.00 | 310521 | | 330.00 Completed |
| 407 | kenya society of agri prcffessionals | 1,040.00 | 310521 | | 1,040.00 Completed |
| 408 | family bank | 3,569,817.05 | 310521 | | 3,569,817.05 Completed |
| 409 | kenya vet association | 24,740.00 | 20621 | | 24,740.00 Completed |
| 410 | kwaraga sacco | 4,800.00 | 20621 | | 4,800.00 Completed |
| 411 | embu county government | 52,369.85 | 20621 | | 52,369.85 Completed |
| 412 | civil servants housing fund | 27,489.00 | 20621 | | 27,489.00 Completed |
| 413 | national nurses association | 39,660.00 | 20621 | | 39,660.00 Completed |
| 414 | association of medical records off. | 1,300.00 | 20621 | | 1,300.00 Completed |
| 415 | association of public health off. | 28,940.00 | 20621 | | 28,940.00 Completed |
| 416 | k sork | 960.00 | 20621 | | 960.00 Completed |
| 417 | clinical officersassociation | 7,740.00 | 20621 | | 7,740.00 Completed |
| 418 | occupational therapy association | 1,960.00 | 20621 | | 1,960.00 Completed |
| 419 | kessott | 720.00 | 20621 | | 720.00 Completed |
| 420 | society of physiotherapy | 1,640.00 | 20621 | | 1,640.00 Completed |
| 421 | british american insurance | 758,712.05 | 20621 | | 758,712.05 Completed |
| 422 | kenya medical lab officers | 7,860.00 | 20621 | | 7,860.00 Completed |
| 423 | association of orthopaedics | 2,400.00 | 20621 | | 2,400.00 Completed |
| 424 | progresive nurses association | 26,250.00 | 20621 | | 26,250.00 Completed |
| 425 | kmppdu | 5,960.00 | 20621 | | 5,960.00 Completed |
| 426 | kenya medical social workers ass | 560.00 | 20621 | | 560.00 Completed |
| 427 | ncc-highway welfare association | 960.00 | 20621 | | 960.00 Completed |
| 428 | kcgw union | 274,080.00 | 20621 | | 274,080.00 Completed |
| 429 | association of clinical med.practitttioners | 720.00 | 20621 | | 720.00 Completed |
| 430 | pharmaceutical society of kenya | 10,582.00 | 20621 | | 10,582.00 Completed |
| 431 | union of clinical officers | 33,600.00 | 20621 | | 33,600.00 Completed |
| 432 | gok=-pss scheme | 3,052,973.90 | 20621 | | 3,052,973.90 Completed |
| 433 | nita | 147,750.00 | 20621 | | 147,750.00 Completed |
| 434 | shirika sacco | 690,461.35 | 20621 | | 690,461.35 Completed |
| 435 | harambee sacco | 463,598.25 | 20621 | | 463,598.25 Completed |
| 436 | afya sacco | 5,495,383.25 | 20621 | | 5,495,383.25 Completed |
| 437 | jagoo sacco | 27,933.70 | 20621 | | 27,933.70 Completed |
| 438 | hazina sacco | 360,037.55 | 20621 | | 360,037.55 Completed |
| 439 | ardhi sacco | 185,706.80 | 20621 | | 185,706.80 Completed |

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|---|---|---|---|---|---|---|
| 440 | ukulima sacco | 3,720,032.55 | 20621 | | 3,720,032.55 | Completed |
| 441 | tts | 10,329.70 | 20621 | | 10,329.70 | Completed |
| 442 | jamii sacco | 145,518.60 | 20621 | | 145,518.60 | Completed |
| 443 | ufundi sacco | 2,060.00 | 20621 | | 2,060.00 | Completed |
| 444 | kenya police sacco | 3,260.00 | 20621 | | 3,260.00 | Completed |
| 445 | sheria sacco | 9,287.00 | 20621 | | 9,287.00 | Completed |
| 446 | mwalimu national saccoi | 90,983.60 | 20621 | | 90,983.60 | Completed |
| 447 | ollin sacco | 211,292.10 | 20621 | | 211,292.10 | Completed |
| 448 | newfortis sacco | 43,915.00 | 20621 | | 43,915.00 | Completed |
| 449 | mentor sacco | 14,450.00 | 20621 | | 14,450.00 | Completed |
| 450 | mwito sacco | 64,373.45 | 20621 | | 64,373.45 | Completed |
| 451 | wana-anga sacco | 27,980.00 | 20621 | | 27,980.00 | Completed |
| 452 | cpf gratuity | 1,406,172.18 | 20621 | | 1,406,172.18 | Completed |
| 453 | commissioner of domestic taxes | 266,667.75 | 230621 | | 266,667.75 | Completed |
| 454 | commissioner of domestic taxes | 17,107.35 | 230621 | | 17,107.35 | Completed |
| 455 | commissioner of domestic taxes | 5,129.67 | 230621 | | 5,129.67 | Completed |
| 456 | commissioner of domestic taxes | 10,973.32 | 230621 | | 10,973.32 | Completed |
| 457 | commissioner of domestic taxes | 160,452.00 | 230621 | | 160,452.00 | Completed |
| 458 | gratuity-britam | 1,017,362.95 | 230621 | | 1,017,362.95 | Completed |
| 459 | embu county government | 539,065.60 | 230621 | | 539,065.60 | Completed |
| 460 | letshego kenya ltd | 434,461.70 | 290621 | | 434,461.70 | Completed |
| 461 | emu-inya enterprises | 111,446.00 | 290621 | | 111,446.00 | Completed |
| 462 | platinum credit | 465,572.85 | 290621 | | 465,572.85 | Completed |
| 463 | family bank | 3,519,773.05 | 290621 | | 3,519,773.05 | Completed |
| 464 | kenya progressive nurses association | 26,250.00 | 290621 | | 26,250.00 | Completed |
| 465 | lunar credit ltd | 3,245.15 | 290621 | | 3,245.15 | Completed |
| 466 | kenya credit traders | 488.90 | 290621 | | 488.90 | Completed |
| 467 | african retail traders | 834.00 | 290621 | | 834.00 | Completed |
| 468 | argos furnishers | 280.00 | 290621 | | 280.00 | Completed |
| 469 | eglet insurance | 2,162.15 | 290621 | | 2,162.15 | Completed |
| 470 | xplico insurance | 776.00 | 290621 | | 776.00 | Completed |
| 471 | prudential credit | 6,305.00 | 290621 | | 6,305.00 | Completed |
| 472 | uap provincial insurance | 2,910.00 | 290621 | | 2,910.00 | Completed |
| 473 | geminia insurance | 3,880.00 | 290621 | | 3,880.00 | Completed |
| 474 | icea lion | 2,917.75 | 290621 | | 2,917.75 | Completed |
| 475 | cic insurance | 98,994.30 | 290621 | | 98,994.30 | Completed |
| 476 | madison life assurance | 138,078.35 | 290621 | | 138,078.35 | Completed |
| 477 | corporate insurance | 3,397.90 | 290621 | | 3,397.90 | Completed |
| 478 | british amerıcan insurance | 751,969.60 | 290621 | | 751,969.60 | Completed |
| 479 | pioneer assurance | 127,171.80 | 290621 | | 127,171.80 | Completed |
| 480 | kenindia assurance | 1,976.85 | 290621 | | 1,976.85 | Completed |
| 481 | sanlam life | 1,149,035.00 | 290621 | | 1,149,035.00 | Completed |
| 482 | liberty life assurance | 11,712.75 | 290621 | | 11,712.75 | Completed |
| 483 | apa life insurance | 2,440.50 | 290621 | | 2,440.50 | Completed |
| 484 | jubilee insurance | 27,743.95 | 290621 | | 27,743.95 | Completed |
| 485 | kenyatta matibabu | 3,160.00 | 290621 | | 3,160.00 | Completed |
| 486 | kma | 54,705.00 | 290621 | | 54,705.00 | Completed |
| 487 | transnation sacco | 238,110.00 | 290621 | | 238,110.00 | Completed |
| 488 | energy sacco | 21,698.00 | 290621 | | 21,698.00 | Completed |
| 489 | wana-anga sacco | 27,980.00 | 290621 | | 27,980.00 | Completed |
| 490 | mwito sacco | 63,976.60 | 290621 | | 63,976.60 | Completed |
| 491 | mentor sacco | 14,340.00 | 290621 | | 14,340.00 | Completed |
| 492 | newfortis sacco | 43,915.00 | 290621 | | 43,915.00 | Completed |
| 493 | ollin sacco | 211,177.60 | 290621 | | 211,177.60 | Completed |
| 494 | mwalimu national sacco | 91,421.60 | 290621 | | 91,421.60 | Completed |
| 495 | sheria sacco | 9,287.00 | 290621 | | 9,287.00 | Completed |
| 496 | kenya police sacco | 3,260.00 | 290621 | | 3,260.00 | Completed |
| 497 | ufundi sacco | 2,060.00 | 290621 | | 2,060.00 | Completed |
| 498 | jamii sacco | 145,918.60 | 290621 | | 145,918.60 | Completed |
| 499 | tts | 8,459.00 | 290621 | | 8,459.00 | Completed |
| 500 | ukulima sacco | 3,723,513.25 | 290621 | | 3,723,513.25 | Completed |
| 501 | ardhi sacco | 183,993.95 | 290621 | | 183,993.95 | Completed |
| 502 | hazina sacco | 325,022.45 | 290621 | | 325,022.45 | Completed |
| 503 | jogoo sacc o | 27,850.35 | 290621 | | 27,850.35 | Completed |
| 504 | shirika sacco | 684,221.55 | 290621 | | 684,221.55 | Completed |
| 505 | harambee sacco | 428,869.85 | 290621 | | 428,869.85 | Completed |

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|---|---|---|---|---|---|---|
| 506 | afya sacco | 5,375,383.00 | 290621 | | 5,375,383.00 | Completed |
| 507 | union of clinical officers | 33,600.00 | 290621 | | 33,600.00 | Completed |
| 508 | clinical medical practitioners of kenya | 720.00 | 290621 | | 720.00 | Completed |
| 509 | kmppdu | 5,960.00 | 290621 | | 5,960.00 | Completed |
| 510 | kcgw union | 276,480.00 | 290621 | | 276,480.00 | Completed |
| 511 | pharmaceutical society of kenya | 10,582.00 | 290621 | | 10,582.00 | Completed |
| 512 | medical social workers association | 560.00 | 290621 | | 560.00 | Completed |
| 513 | kenya association of livestock technicians | 2,000.00 | 290621 | | 2,000.00 | Completed |
| 514 | mow sports and welfare | 410.00 | 290621 | | 410.00 | Completed |
| 515 | mazingira welfare | 73,654.15 | 290621 | | 73,654.15 | Completed |
| 516 | union of kenya civil servants | 119,038.25 | 290621 | | 119,038.25 | Completed |
| 517 | progressive credit kenya ltd | 31,301.00 | 290621 | | 31,301.00 | Completed |
| 518 | micro mobile ltd | 230.00 | 290621 | | 230.00 | Completed |
| 519 | premier kenya ltd | 284,659.95 | 290621 | | 284,659.95 | Completed |
| 520 | bank of africa | 61,124.00 | 290621 | | 61,124.00 | Completed |
| 521 | izwe loans | 320,007.15 | 290621 | | 320,007.15 | Completed |
| 522 | embu county government | 516,725.45 | 290621 | | 516,725.45 | Completed |
| 523 | water welfare | 630.00 | 290621 | | 630.00 | Completed |
| 524 | kenya veterinary association | 24,740.00 | 290621 | | 24,740.00 | Completed |
| 525 | kenya society of agriculture proffessionals | 1,040.00 | 290621 | | 1,040.00 | Completed |
| 526 | knda | 720.00 | 290621 | | 720.00 | Completed |
| 527 | ohak | 480.00 | 290621 | | 480.00 | Completed |
| 528 | amek | 2,100.00 | 290621 | | 2,100.00 | Completed |
| 529 | kenya secondary heads ass | 480.00 | 290621 | | 480.00 | Completed |
| 530 | kenya water technicians | 320.00 | 290621 | | 320.00 | Completed |
| 531 | kenasa | 420.00 | 290621 | | 420.00 | Completed |
| 532 | mipango welfare | 180.00 | 290621 | | 180.00 | Completed |
| 533 | postbank | 59,800.00 | 290621 | | 59,800.00 | Completed |
| 534 | kuppet swa-kiambu | 130.00 | 290621 | | 130.00 | Completed |
| 535 | mlwasa welfare | 330.00 | 290621 | | 330.00 | Completed |
| 536 | bbf tsc secretariat | 280.00 | 290621 | | 280.00 | Completed |
| 537 | wcps | 362,082.80 | 290621 | | 362,082.80 | Completed |
| 538 | lapfund | 8,136,598.75 | 290621 | | 8,136,598.75 | Completed |
| 539 | laptrust benefit scheme | 409,621.00 | 290621 | | 409,621.00 | Completed |
| 540 | laptrust contribution scheme | 6,560,847.45 | 290621 | | 6,560,847.45 | Completed |
| 541 | civil servants housing fund | 27,489.00 | 290621 | | 27,489.00 | Completed |
| 542 | national bank | 7,069.00 | 290621 | | 7,069.00 | Completed |
| 543 | absa bank kenya plc | 1,254,547.00 | 290621 | | 1,254,547.00 | Completed |
| 544 | faulu | 2,097,785.90 | 290621 | | 2,097,785.90 | Completed |
| 545 | k-rep | 31,514.60 | 290621 | | 31,514.60 | Completed |
| 546 | african capital ltd | 19,085.00 | 290621 | | 19,085.00 | Completed |
| 547 | kenya commercial bank | 7,308,644.60 | 290621 | | 7,308,644.60 | Completed |
| 548 | equity bank | 6,262,913.40 | 290621 | | 6,262,913.40 | Completed |
| 549 | helb | 355,159.20 | 290621 | | 355,159.20 | Completed |
| 550 | jenniffer muthoni ndabiri | 5,360.00 | 290621 | | 5,360.00 | Completed |
| 551 | lucy wambui | 14,000.00 | 290621 | | 14,000.00 | Completed |
| 552 | department of housing | 251,500.00 | 290621 | | 251,500.00 | Completed |
| 553 | mce self help group | 55,500.00 | 290621 | | 55,500.00 | Completed |
| 554 | winaS SACCO | 29,100,698.40 | 290621 | | 29,100,698.40 | Completed |
| 555 | ngwataniro self help | 38,000.00 | 290621 | | 38,000.00 | Completed |
| 556 | municipal council of runyenjes selfhelp group | 14,500.00 | 290621 | | 14,500.00 | Completed |
| 557 | kwaraga sacco | 3,500.00 | 290621 | | 3,500.00 | Completed |
| 558 | national nurses association | 39,660.00 | 290621 | | 39,660.00 | Completed |
| 559 | associational of medical records officers | 1,300.00 | 290621 | | 1,300.00 | Completed |
| 560 | association of public health off. | 28,940.00 | 290621 | | 28,940.00 | Completed |
| 561 | ksork | 960.00 | 290621 | | 960.00 | Completed |
| 562 | clinical officersassociation | 7,740.00 | 290621 | | 7,740.00 | Completed |
| 563 | kenya occupational therapy association | 1,960.00 | 290621 | | 1,960.00 | Completed |
| 564 | kessott | 720.00 | 290621 | | 720.00 | Completed |
| 565 | kenya society of physiotherapy | 1,640.00 | 290621 | | 1,640.00 | Completed |
| 566 | kenya medical lab officers | 7,380.00 | 290621 | | 7,380.00 | Completed |
| 567 | national nurses association | 2,400.00 | 290621 | | 2,400.00 | Completed |
| 568 | hiram thoithi | 50,000.00 | 300621 | | 50,000.00 | Completed |
| 569 | hilda kelvin maina | 50,000.00 | 300621 | | 50,000.00 | Completed |
| 570 | dorothy wawira mburugu | 50,000.00 | 300621 | | 50,000.00 | Completed |
| 571 | ann njeri mburugu | 50,000.00 | 300621 | | 50,000.00 | Completed |

| | | | | | | |
|---|---|---|---|---|---|---|
| 572 | african retail traders | 1,069.70 | 300621 | | 1,069.70 | Completed |
| 573 | WINAS SACCO | 1,371,579.00 | 9/6/2021 | | 1,371,579.00 | Completed |
| 574 | Equity Bank | 220,222.00 | 9/6/2021 | | 220,222.00 | Completed |
| 575 | NHIF | 59,300.00 | 30/06/2021 | | 59,300.00 | Completed |
| 576 | Equity Bank | 189,811.00 | 30/06/2021 | | 189,811.00 | Completed |
| 577 | NSSF | 165,732.00 | 30/06/2021 | | 165,732.00 | Completed |
| 578 | Commissioner of Domestic taxes | 65,205.00 | 30/06/2021 | | 65,205.00 | Completed |
| 579 | Nicholas Murrithi | 15,000.00 | 8/6/2021 | | 15,000.00 | Completed |
| 580 | Ukulima Sacco | 3,606,719.80 | 5/3/2021 | | 3,606,719.80 | Completed |
| 581 | Hazina Sacco | 349,664.85 | 5/3/2021 | | 349,664.85 | Completed |
| 582 | Jamii Sacco | 140,558.60 | 5/3/2021 | | 140,558.60 | Completed |
| 583 | Tuungane Sacco | 10,629.70 | 5/3/2021 | | 10,629.70 | Completed |
| 584 | Shirika Sacco | 769,365.35 | 5/3/2021 | | 769,365.35 | Completed |
| 585 | ARGOS Furnishers ltd | 281.15 | 5/3/2021 | | 281.15 | Completed |
| 586 | Platinum Credit Ltd | 520,298.60 | 5/3/2021 | | 520,298.60 | Completed |
| 587 | Mageraza Sacco | 25,378.40 | 5/3/2021 | | 25,378.40 | Completed |
| 588 | Harambee Sacco | 478,063.95 | 5/3/2021 | | 478,063.95 | Completed |
| 589 | Kenyatta Matibabu Sacco | 3,160.00 | 5/3/2021 | | 3,160.00 | Completed |
| 590 | Wana-Anga | 27,968.00 | 5/3/2021 | | 27,968.00 | Completed |
| 591 | Select Management Services ltd | 396,929.30 | 5/3/2021 | | 396,929.30 | Completed |
| 592 | Izwe Loans Kenya Ltd | 396,985.15 | 5/3/2021 | | 396,985.15 | Completed |
| 593 | Letshego Kenya ltd | 485,707.55 | 5/3/2021 | | 485,707.55 | Completed |
| 594 | Micro Mobile ltd | 213.90 | 5/3/2021 | | 213.90 | Completed |
| 595 | Premier Kenya ltd | 328,533.95 | 5/3/2021 | | 328,533.95 | Completed |
| 596 | Progressive Credit ltd | 5,067.00 | 5/3/2021 | | 5,067.00 | Completed |
| 597 | Emu-Inya Enterprises ltd | 133,500.35 | 5/3/2021 | | 133,500.35 | Completed |
| 598 | MCE Self Help Group | 54,500.00 | 5/3/2021 | | 54,500.00 | Completed |
| 599 | Jubilee Insurance | 27,743.95 | 5/3/2021 | | 27,743.95 | Completed |
| 600 | Energy Sacco | 21,698.00 | 5/3/2021 | | 21,698.00 | Completed |
| 601 | Trans-Nation Sacco ltd | 237,110.00 | 5/3/2021 | | 237,110.00 | Completed |
| 602 | LAP-FUND | 8,125,671.90 | 5/3/2021 | | 8,125,671.90 | Completed |
| 603 | Kenya Soc. Of Agr. Profess | 240.00 | 5/3/2021 | | 240.00 | Completed |
| 604 | Kenya Soc. Of Agr. Profess | 800.00 | 5/3/2021 | | 800.00 | Completed |
| 605 | Newfortis Sacco | 43,915.00 | 5/3/2021 | | 43,915.00 | Completed |
| 606 | Mentor Sacco | 25,773.00 | 5/3/2021 | | 25,773.00 | Completed |
| 607 | Ollin Sacco | 211,635.60 | 5/3/2021 | | 211,635.60 | Completed |
| 608 | Mwalimu National Sacco | 122,019.60 | 5/3/2021 | | 122,019.60 | Completed |
| 609 | Sheria Sacco | 9,287.00 | 5/3/2021 | | 9,287.00 | Completed |
| 610 | Kenya Police sacco | 3,260.00 | 5/3/2021 | | 3,260.00 | Completed |
| 611 | Jogoo Sacco | 28,183.70 | 5/3/2021 | | 28,183.70 | Completed |
| 612 | Afya Sacco | 5,839,262.35 | 5/3/2021 | | 5,839,262.35 | Completed |
| 613 | Ardhi sacco | 188,125.30 | 5/3/2021 | | 188,125.30 | Completed |
| 614 | Ufundi Sacco | 2,060.00 | 5/3/2021 | | 2,060.00 | Completed |
| 615 | Prudential life Assurance | 1,455.00 | 5/3/2021 | | 1,455.00 | Completed |
| 616 | Geminia Insurance | 3,880.00 | 5/3/2021 | | 3,880.00 | Completed |
| 617 | APA Life Assurance | 2,440.00 | 5/3/2021 | | 2,440.00 | Completed |
| 618 | Liberty Life Assurance Kenya | 11,712.75 | 5/3/2021 | | 11,712.75 | Completed |
| 619 | African Retail Traders | 1,069.70 | 5/3/2021 | | 1,069.70 | Completed |
| 620 | Pioneer Insurance | 114,464.80 | 5/3/2021 | | 114,464.80 | Completed |
| 621 | British America Insurance | 774,908.70 | 5/3/2021 | | 774,908.70 | Completed |
| 622 | Corporate Insurance | 3,397.90 | 5/3/2021 | | 3,397.90 | Completed |
| 623 | Lunar Credit Ltd | 3,245.15 | 5/3/2021 | | 3,245.15 | Completed |
| 624 | Sanlam Life Insurance ltd | 1,162,890.55 | 5/3/2021 | | 1,162,890.55 | Completed |
| 625 | Old Mutual Life Assurance | 3,880.00 | 5/3/2021 | | 3,880.00 | Completed |
| 626 | Kma | 54,705.00 | 5/3/2021 | | 54,705.00 | Completed |
| 627 | laptrust -contribution scheme | 6,470,172.00 | 5/3/2021 | | 6,470,172.00 | Completed |
| 628 | HELB | 355,158.00 | 5/3/2021 | | 355,158.00 | Completed |
| 629 | Municipal council of runyenjes staff welfare | 14,500.00 | 5/3/2021 | | 14,500.00 | Completed |
| 630 | Kwarga sacco | 6,800.00 | 5/3/2021 | | 6,800.00 | Completed |
| 631 | Gwataniro self help group | 38,000.00 | 5/3/2021 | | 38,000.00 | Completed |
| 632 | Civil servants housing fund | 27,489.00 | 5/3/2021 | | 27,489.00 | Completed |
| 633 | kenya vet association of nyeri | 24,740.00 | 5/3/2021 | | 24,740.00 | Completed |
| 634 | postbank saye | 27,800.00 | 5/3/2021 | | 27,800.00 | Completed |
| 635 | amek | 2,580.00 | 5/3/2021 | | 2,580.00 | Completed |
| 636 | uap provincial insurance | 2,910.00 | 5/3/2021 | | 2,910.00 | Completed |
| 637 | ohak | 480.00 | 5/3/2021 | | 480.00 | Completed |

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|---|---|---|---|---|---|
| 638 | knda | 720.00 | 5/3/2021 | | 720.00 Completed |
| 639 | laptrust | 407,901.00 | 5/3/2021 | | 407,901.00 Completed |
| 640 | mazingira welfare | 63,540.00 | 5/3/2021 | | 63,540.00 Completed |
| 641 | mlwasa | 330.00 | 5/3/2021 | | 330.00 Completed |
| 642 | kenya credit traders | 2,349.00 | 5/3/2021 | | 2,349.00 Completed |
| 643 | mwito sacco | 63,584.00 | 5/3/2021 | | 63,584.00 Completed |
| 644 | mow sports and welfare | 410.00 | 5/3/2021 | | 410.00 Completed |
| 645 | cic insurance group | 92,829.00 | 5/3/2021 | | 92,829.00 Completed |
| 646 | madison life insurance kenya ltd | 127,748.00 | 5/3/2021 | | 127,748.00 Completed |
| 647 | ice lion life assurance | 2,197.00 | 5/3/2021 | | 2,197.00 Completed |
| 648 | eglet insurance ltd | 2,162.00 | 5/3/2021 | | 2,162.00 Completed |
| 649 | embu county government | 559,161.00 | 5/3/2021 | | 559,161.00 Completed |
| 650 | winas sacco | 28,719,429.40 | 5/3/2021 | | 28,719,429.40 Completed |
| 651 | co-operative bank | 84,574.00 | 5/3/2021 | | 84,574.00 Completed |
| 652 | tuungane tujijenge sacco | 10,329.00 | 5/3/2021 | | 10,329.00 Completed |
| 653 | kenya vet association of nyeri | 24,740.00 | 5/3/2021 | | 24,740.00 Completed |
| 654 | NSSF | 800.00 | 5/3/2021 | | 800.00 Completed |
| 655 | commissioner of Domestic taxes | 181,071.00 | 5/3/2021 | | 181,071.00 Completed |
| 656 | Commissioner of Domestic taxes | 178,512.00 | 5/3/2021 | | 178,512.00 Completed |
| 657 | NSSF | 549,052.00 | 5/3/2021 | | 549,052.00 Completed |
| 658 | NHIF | 210,700.00 | 5/3/2021 | | 210,700.00 Completed |
| 659 | NSSF | 160,332.00 | 5/3/2021 | | 160,332.00 Completed |
| 660 | NHIF | 61,600.00 | 5/3/2021 | | 61,600.00 Completed |
| 661 | family bank | 3,619,704.00 | 5/3/2021 | | 3,619,704.00 Completed |
| 662 | bank of africa | 61,124.00 | 5/3/2021 | | 61,124.00 Completed |
| 663 | national bank of kenya | 7,069.00 | 5/3/2021 | | 7,069.00 Completed |
| 664 | national bank of kenya | 7,069.00 | 5/3/2021 | | 7,069.00 Completed |
| 665 | Commissioner of Domestic taxes | 60,087.00 | 5/3/2021 | | 60,087.00 Completed |
| 666 | Commissioner of Domestic taxes | 70,323.00 | 5/3/2021 | | 70,323.00 Completed |
| 667 | NSSF | 549,052.00 | 5/3/2021 | | 549,052.00 Completed |
| 668 | Commissioner of Domestic taxes | 178,512.00 | 5/3/2021 | | 178,512.00 Completed |
| 669 | NHIF | 210,700.00 | 5/3/2021 | | 210,700.00 Completed |
| 670 | Commissioner of Domestic taxes | 181,071.00 | 5/3/2021 | | 181,071.00 Completed |
| 671 | NHIF | 211,650.00 | 5/3/2021 | | 211,650.00 Completed |
| 672 | Letshego Kenya ltd | 259,500.00 | 5/3/2021 | | 259,500.00 Completed |
| 673 | nyaga arthur kithaka | 50,000.00 | 5/3/2021 | | 50,000.00 Completed |
| 674 | Equity Bank | 244,923.00 | 5/3/2021 | | 244,923.00 Completed |
| 675 | NSSF | 800.00 | 5/3/2021 | | 800.00 Completed |
| 676 | association of public health office | 29,420.00 | 5/3/2021 | | 29,420.00 Completed |
| 677 | Kenya Soc. Of Agr. Profess | 800.00 | 5/3/2021 | | 800.00 Completed |
| 678 | African Retail Traders | 1,069.00 | 5/3/2021 | | 1,069.00 Completed |
| 679 | Ufundi Sacco | 2,060.00 | 5/3/2021 | | 2,060.00 Completed |
| 680 | tuungane tujijenge sacco | 12,248.00 | 5/3/2021 | | 12,248.00 Completed |
| 681 | ohak | 480.00 | 5/3/2021 | | 480.00 Completed |
| 682 | mow sports and welfare | 410.00 | 5/3/2021 | | 410.00 Completed |
| 683 | knda | 720.00 | 5/3/2021 | | 720.00 Completed |
| 684 | kma | 54,705.00 | 5/3/2021 | | 54,705.00 Completed |
| 685 | Kenyatta Matibabu Sacco | 3,160.00 | 5/3/2021 | | 3,160.00 Completed |
| 686 | uap provincial insurance | 2,910.00 | 5/3/2021 | | 2,910.00 Completed |
| 687 | ice lion life assurance | 2,917.00 | 5/3/2021 | | 2,917.00 Completed |
| 688 | Wana-Anga | 28,568.00 | 5/3/2021 | | 28,568.00 Completed |
| 689 | department of housing | 254,300.00 | 5/3/2021 | | 254,300.00 Completed |
| 690 | commissioner of Domestic taxes | 40,914.00 | 5/3/2021 | | 40,914.00 Completed |
| 691 | kenya county govt workers union | 258,240.00 | 5/3/2021 | | 258,240.00 Completed |
| 692 | embu teachers housing sacco | 3,130.00 | 5/3/2021 | | 3,130.00 Completed |
| 693 | Kenya Police sacco | 3,260.00 | 5/3/2021 | | 3,260.00 Completed |
| 694 | Lunar Credit Ltd | 3,245.00 | 5/3/2021 | | 3,245.00 Completed |
| 695 | tuugane tujijenge sacco | 10,629.00 | 5/3/2021 | | 10,629.00 Completed |
| 696 | Ukulima Sacco | 3,681,100.00 | 5/3/2021 | | 3,681,100.00 Completed |
| 697 | APA Life Assurance | 2,440.00 | 5/3/2021 | | 2,440.00 Completed |
| 698 | justus ikingi rugendo | 50,000.00 | 5/3/2021 | | 50,000.00 Completed |
| 699 | uap provincial insurance | 2,910.00 | 5/3/2021 | | 2,910.00 Completed |
| 700 | civil servants housing fund | 27,489.00 | 5/3/2021 | | 27,489.00 Completed |
| 701 | commissioner of Domestic taxes | 8,481.75 | 5/3/2021 | | 8,481.75 Completed |
| 702 | union of kenya c servant | 1,651.00 | 5/3/2021 | | 1,651.00 Completed |
| 703 | national association of orthopaedi | 2,400.00 | 5/3/2021 | | 2,400.00 Completed |

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|---|---|---|---|---|---|---|
| 704 | amek | 2,580.00 | 5/3/2021 | | 2,580.00 | Completed |
| 705 | ngwataniro self help group | 38,000.00 | 5/3/2021 | | 38,000.00 | Completed |
| 706 | paymaster - general (W.C.P.S) | 363,373.70 | 5/3/2021 | | 363,373.70 | Completed |
| 707 | department of housing | 254,500.00 | 5/3/2021 | | 254,500.00 | Completed |
| 708 | embu county government | 604,887.00 | 5/3/2021 | | 604,887.00 | Completed |
| 709 | association of public health office | 29,420.00 | 5/3/2021 | | 29,420.00 | Completed |
| 710 | association of public health office | 29,420.00 | 5/3/2021 | | 29,420.00 | Completed |
| 711 | uap provincial insurance | 2,910.00 | 5/3/2021 | | 2,910.00 | Completed |
| 712 | Ardhi sacco | 182,345.00 | 5/3/2021 | | 182,345.00 | Completed |
| 713 | uap provincial insurance | 2,910.00 | 5/3/2021 | | 2,910.00 | Completed |
| 714 | laptrust -benefit scheme | 470,109.00 | 5/3/2021 | | 470,109.00 | Completed |
| 715 | embu county government | 582,334.00 | 5/3/2021 | | 582,334.00 | Completed |
| 716 | commissioner of Domestic taxes | 217,783.00 | 5/3/2021 | | 217,783.00 | Completed |
| 717 | commissioner of Domestic taxes (NITA) | 144,500.00 | 5/3/2021 | | 144,500.00 | Completed |
| 718 | commissioner of Domestic taxes (NITA) | 148,150.00 | 5/3/2021 | | 148,150.00 | Completed |
| 719 | Britam gratuity | 3,000.00 | 5/3/2021 | | 3,000.00 | Completed |
| 720 | laptrust benefit scheme | 27,062.00 | 5/3/2021 | | 27,062.00 | Completed |
| 721 | uap provincial insurance | 2,910.00 | 5/3/2021 | | 2,910.00 | Completed |
| 722 | lap fund | 21,500.00 | 5/3/2021 | | 21,500.00 | Completed |
| 723 | asso of kenya med lab sci officers | 9,300.00 | 5/3/2021 | | 9,300.00 | Completed |
| 724 | laptrust - benefit scheme | 470,568.15 | 5/3/2021 | | 470,568.15 | Completed |
| 725 | uap provincial insurance | 2,910.00 | 5/3/2021 | | 2,910.00 | Completed |
| 726 | Britam gratuity | 1,395,220.52 | 5/3/2021 | | 1,395,220.52 | Completed |
| 727 | john kinyua njururi | 50,000.00 | 5/3/2021 | | 50,000.00 | Completed |
| 728 | mariam gicuku njagi | 50,000.00 | 5/3/2021 | | 50,000.00 | Completed |
| 729 | caroline karimi njeru | 65,858.40 | 5/3/2021 | | 65,858.40 | Completed |
| 730 | mercy mbura namu | 75,000.00 | 5/3/2021 | | 75,000.00 | Completed |
| 731 | rakel muthoni njuki | 50,000.00 | 5/3/2021 | | 50,000.00 | Completed |
| 732 | felix kariuki wanjiru | 50,000.00 | 5/3/2021 | | 50,000.00 | Completed |
| 733 | njeru nephat kigoro | 50,000.00 | 5/3/2021 | | 50,000.00 | Completed |
| 734 | esther muthoni zakary | 50,000.00 | 5/3/2021 | | 50,000.00 | Completed |
| 735 | SAKIWA ENTERPRISES | 2,680,048.00 | 17/5/2020 | SUPPLY OF REN | 2,680,048.00 | PENDING |
| 736 | MEDISEL K LIMITED | 511,850.00 | 14/2/2018 | SUPPLY OF DRU | 511,850.00 | PENDING |
| 737 | A ONE HEALTH CARE LTD | 500,000.00 | 19/5/2018 | SUPPLY OF NON | 500,000.00 | PENDING |
| 738 | NOBLE GASES INTERNATIONAL LTD | 763,970.00 | 29/6/2015 | OXYGEN GAS | 763,970.00 | PENDING |
| 739 | ALLIED MEDICAL SUPPLIES | 8,000.00 | 10/2/2018 | LAB SUPPLIES | 8,000.00 | PENDING |
| 740 | MEDIPHARM EAST AFRICA | 20,696.00 | 22/5/2015 | LAB SUPPLIES | 20,696.00 | PENDING |
| 741 | ALLIED MEDICAL SUPPLIES | 29,000.00 | 3/2/2015 | LAB SUPPLIES | 29,000.00 | PENDING |
| 742 | JAMERINK SERVICES | 426,540.00 | 2/9/2015 | FOODSTUFFS | 426,540.00 | PENDING |
| 743 | NILA PHARMACEUTICALS | 376,680.00 | 12/6/2015 | SUPPLY OF DRU | 376,680.00 | PENDING |
| 744 | PHARMA SPECIALITIES LTD | 1,204,000.00 | 10/6/2015 | SUPPLY OF DRU | 1,204,000.00 | PENDING |
| 745 | JABEZ PHARMACY | 3,852.00 | 24/4/2013 | SUPPLY OF DRU | 3,852.00 | PENDING |
| 746 | SAI PHARMACEUTICALS | 679,450.00 | 16/06/2015 | SUPPLY OF DRU | 679,450.00 | PENDING |
| 747 | ACE PHARMACEUTICALS | 600,200.00 | 22/06/2015 | SUPPLY OF DRU | 600,200.00 | PENDING |
| 748 | HEMOCUE KENYA LTD | 106,952.00 | 19/01/2016 | LAB SUPPLIES | 106,952.00 | PENDING |
| 749 | SAM-TECH DIAGNOSTICS | 138,000.00 | 2/11/2015 | LAB SUPPLIES | 138,000.00 | PENDING |
| 750 | HIGHRIDGE PHARMACEUTICALS | 180,000.00 | 6/7/2015 | LAB SUPPLIES | 180,000.00 | PENDING |
| 751 | BOB MORGAN SERVICES | 24,959.95 | 1/2/2016 | CASH IN TRANS | 24,959.95 | PENDING |
| 752 | BOB MORGAN SERVICES | 21,839.25 | 1/3/2016 | CASH IN TRANS | 21,839.25 | PENDING |
| 753 | BOB MORGAN SERVICES | 28,079.95 | 16/1/2016 | CASH IN TRANS | 28,079.95 | PENDING |
| 754 | EMBU CHILDREN HOSPITAL | 21,500.00 | 30/4/2016 | LAB SUPPLIES | 21,500.00 | PENDING |
| 755 | RUNYENJES DRAPERS | 11,260.00 | 30/4/2016 | HARDWARE ITE | 11,260.00 | PENDING |
| 756 | NEW EMBU UHURU GARAGE | 4,640.00 | 29/10/2015 | REPAIR OF MOT | 4,640.00 | PENDING |
| 757 | PRISON INDUSTRIES FUNDS | 7,200.00 | 4/7/2016 | FOODSTUFFS | 7,200.00 | PENDING |
| 758 | EAGLE TWENTY ENTERPRISES | 121,200.00 | 22/01/2016 | SUPPLY OF BUIL | 121,200.00 | PENDING |
| 759 | COUNTY ZONE GENERAL | 2,187,900.00 | 2/2/2017 | SUPPLY OF INPA | 2,187,900.00 | PENDING |
| 760 | COUNTY ZONE GENERAL | 175,000.00 | 26/05/2017 | SUPPLY OF FIRE | 175,000.00 | PENDING |
| 761 | AKAVANGO ENTERPRISES | 86,000.00 | 20/9/2016 | FOODSTUFFS | 86,000.00 | PENDING |
| 762 | JUFEX AUTO HARDWARE | 29,000.00 | 22/11/2016 | MOTOR VEHICL | 29,000.00 | PENDING |
| 763 | JUFEX AUTO HARDWARE | 171,900.00 | 10/2/2017 | MOTOR VEHICL | 171,900.00 | PENDING |
| 764 | VICTORY BOOKSHOP | 363,200.00 | 12/9/2016 | STATIONARY | 363,200.00 | PENDING |
| 765 | SHERIMU ENTERPRISES | 592,750.00 | 2/2/2017 | KITCHEN EQUIP | 592,750.00 | PENDING |
| 766 | JABEZ PHARMACY | 291,000.00 | 3/5/2016 | SUPPLY OF NON | 291,000.00 | PENDING |
| 767 | ALLIED MEDICAL SUPPLIES | 54,000.00 | 16/10/2016 | LAB SUPPLIES | 54,000.00 | PENDING |
| 768 | SAM-TECH DIAGNOSTICS | 156,600.00 | 7/9/2017 | LAB SUPPLIES | 156,600.00 | PENDING |
| 769 | PRISON INDUSTRIES | 14,400.00 | 19/10/2015 | FOODSTUFFS | 14,400.00 | PENDING |

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|---|---|---|---|---|---|---|
| 770 | COPY CAT LTD | 800,000.00 | 15/6/2017 | DIGITAL DUPLIC | 800,000.00 | PENDING |
| 771 | CHEMOQUIP LIMITED | 59,000.00 | 23/02/2017 | MEDICAL EQUIP | 59,000.00 | PENDING |
| 772 | PENTA MEDICAL LIMITED | 134,000.00 | 17/5/2017 | MEDICAL EQUIP | 134,000.00 | PENDING |
| 773 | PHYSICAL THERAPY SERVICES | 347,301.00 | 24/6/2016 | MEDICAL EQUIP | 347,301.00 | PENDING |
| 774 | ASTERISK LIMITED | 385,656.00 | 17/08/2015 | MEDICAL EQUIP | 385,656.00 | PENDING |
| 775 | SURGIPHARM LTD | 87,000.00 | 26/6/2015 | SUPPLY OF DRU | 87,000.00 | PENDING |
| 776 | ICON PHARMACY | 713,500.00 | 7/6/2017 | SUPPLY OF DRU | 713,500.00 | PENDING |
| 777 | BAXTER PHARM | 520,000.00 | 1/2/2018 | SUPPLY OF NON | 520,000.00 | PENDING |
| 778 | A ONE HEALTH CARE LTD | 165,000.00 | 5/5/2015 | SUPPLY OF NON | 165,000.00 | PENDING |
| 779 | HAZINA MEDICAL& DENTAL SUPPLIES LTD | 1,302,750.00 | 10/5/2018 | SUPPLY OF NON | 1,302,750.00 | PENDING |
| 780 | HAZINA MEDICAL& DENTAL SUPPLIES LTD | 2,011,313.00 | 8/6/2018 | SUPPLY OF NON | 2,011,313.00 | PENDING |
| 781 | TRADELINE EXPRESS LTD | 1,473,550.00 | 8/6/2018 | SUPPLY OF NON | 1,473,550.00 | PENDING |
| 782 | NOBLE GASES INTERNATIONAL LTD | 96,025.00 | 12/2/2018 | OXYGEN GAS | 96,025.00 | PENDING |
| 783 | NOBLE GASES INTERNATIONAL LTD | 1,069,495.00 | 29/5/2018 | OXYGEN GAS | 1,069,495.00 | PENDING |
| 784 | HIGHRIDGE PHARMACEUTICALS | 22,000.00 | 14/10/2014 | LAB SUPPLIES | 22,000.00 | PENDING |
| 785 | CHEM-LABS LTD | 407,656.00 | 15/03/2016 | LAB SUPPLIES | 407,656.00 | PENDING |
| 786 | CHEM-LABS LTD | 881,268.00 | 28/3/2017 | LAB SUPPLIES | 881,268.00 | PENDING |
| 787 | FARAM E.A LIMITED | 419,648.00 | 22/1/2016 | LAB SUPPLIES | 419,648.00 | PENDING |
| 788 | CHEM-LABS LTD | 36,102.00 | 11/2/2016 | LAB SUPPLIES | 36,102.00 | PENDING |
| 789 | BIOLINE AGENCY LTD | 302,500.00 | 5/7/2017 | LAB SUPPLIES | 302,500.00 | PENDING |
| 790 | MEDIONICS HEALTH CARE LIMITED | 382,452.00 | 25/9/2017 | LAB SUPPLIES | 382,452.00 | PENDING |
| 791 | MEDIX EAST AFRICA LTD | 113,250.00 | 7/8/2015 | LAB SUPPLIES | 113,250.00 | PENDING |
| 792 | EMBU CHILDREN HOSPITAL | 21,500.00 | 11/3/2016 | LAB SERVICES | 21,500.00 | PENDING |
| 793 | FARAM E.A LIMITED | 54,868.00 | 24/7/2015 | LAB SUPPLIES | 54,868.00 | PENDING |
| 794 | EMBU CHILDREN HOSPITAL | 42,700.00 | 14/3/2016 | LAB SERVICES | 42,700.00 | PENDING |
| 795 | EMBU CHILDREN HOSPITAL | 26,600.00 | 16/9/2015 | LAB SERVICES | 26,600.00 | PENDING |
| 796 | HIGHRIDGE PHARMACEUTICALS | 143,440.00 | 8/3/2016 | LAB SUPPLIES | 143,440.00 | PENDING |
| 797 | FARAM E.A LIMITED | 75,744.00 | 19/11/2015 | LAB SUPPLIES | 75,744.00 | PENDING |
| 798 | BIOLINE AGENCY LTD | 2,279,700.00 | 27/6/2018 | LAB SUPPLIES | 2,279,700.00 | PENDING |
| 799 | SAM-TECH DIAGNOSTICS | 76,150.00 | 7/9/2017 | LAB SUPPLIES | 76,150.00 | PENDING |
| 800 | FARAM E.A LIMITED | 31,200.00 | 26/8/2015 | LAB SUPPLIES | 31,200.00 | PENDING |
| 801 | JOSRIN GENERAL TRADERS | 920,940.00 | 24/05/2018 | FOODSTUFFS | 920,940.00 | PENDING |
| 802 | PETER WAWERU MANYARA | 575,320.00 | 28/3/2018 | FOODSTUFFS | 575,320.00 | PENDING |
| 803 | AKAVANGO ENTERPRISES | 64,500.00 | 22/02/2017 | FOODSTUFFS | 64,500.00 | PENDING |
| 804 | BREJOY SUPPLIES | 55,200.00 | 28/10/2015 | FOODSTUFFS | 55,200.00 | PENDING |
| 805 | PRISON INDUSTRIES | 14,400.00 | 9/12/2015 | FOODSTUFFS | 14,400.00 | PENDING |
| 806 | PYRAMID INTERNATIONAL | 592,788.00 | 25/6/2018 | THERAPEUTIC F | 592,788.00 | PENDING |
| 807 | KENSA EAST AFRICA | 1,450,000.00 | 1/9/2017 | LINEN | 1,450,000.00 | PENDING |
| 808 | ALLIED MEDICAL SUPPLIES | 1,100,000.00 | 1/9/2017 | MATRESS &BED | 1,100,000.00 | PENDING |
| 809 | DENTAL HEALTH PROVIDERS LTD | 1,263,925.00 | 3/12/2018 | SUPPLY OF X-RA | 1,263,925.00 | PENDING |
| 810 | PACIFIC DIAGNOSTICS LTD | 1,261,140.00 | 29/1/2018 | ICU ITEMS | 1,261,140.00 | PENDING |
| 811 | TRINITY PETROLEUM | 250,000.00 | 4/2/2017 | SUPPLY OF COO | 250,000.00 | PENDING |
| 812 | AUTOMODEL MOTOR SERVICES | 78,246.00 | 28/03/2018 | MTC OF MOTOF | 78,246.00 | PENDING |
| 813 | PLENSER LIMITED | 805,353.00 | 8/11/2017 | SERVICE OF INC | 805,353.00 | PENDING |
| 814 | PLENSER LIMITED | 251,082.00 | 14/11/2017 | SERVICE OF INC | 251,082.00 | PENDING |
| 815 | RUNYENJES DRAPPERS | 26,000.00 | 25/1/2016 | MTC OF BUILDI | 26,000.00 | PENDING |
| 816 | MUTAHI ENGINEERING SERVICES | 418,000.00 | 25/4/2018 | MTC OF BUILDI | 418,000.00 | PENDING |
| 817 | COUNTY ZONE GENERAL | 1,112,100.00 | 6/6/2017 | STATIONARY | 1,112,100.00 | PENDING |
| 818 | MEDIQUIP GLOBAL | 121,800.00 | 13/5/2016 | MEDICAL EQUIP | 121,800.00 | PENDING |
| 819 | MELLY &LELLY GENERAL CONTRACTORS LTD | 100,000.00 | 15/5/2017 | MEDICAL EQUIP | 100,000.00 | PENDING |
| 820 | EXACT HOSPITAL SUPPLIES | 310,800.00 | 3/4/2017 | MEDICAL EQUIP | 310,800.00 | PENDING |
| 821 | MELLY &LELLY GENERAL CONTRACTORS LTD | 114,000.00 | 15/5/2017 | COMMERCIAL B | 114,000.00 | PENDING |
| 822 | SKILL PARK COMPANY LIMITED | 847,150.00 | 14/06/2017 | MEDICAL EQUIP | 847,150.00 | PENDING |
| 823 | AUTOMODEL MOTOR SERVICES | 115,164.00 | 28/3/2018 | REPAIR OF MOT | 115,164.00 | PENDING |
| 824 | AUTOMODEL MOTOR SERVICES | 93,240.00 | 12/4/2018 | REPAIR OF MOT | 93,240.00 | PENDING |
| 825 | TRADELINE EXPRESS LTD | 1,580,000.00 | 12/6/2018 | SUPPLY OF DRU | 1,580,000.00 | PENDING |
| 826 | MIANSU INVESTMENT LTD | 165,600.00 | 8/1/2018 | SUPPLY OF DRU | 165,600.00 | PENDING |
| 827 | CAROGA DIAGNOSTICS | 554,498.50 | 24/10/2018 | ICU ITEMS | 554,498.50 | PENDING |
| 828 | TRINITY PETROLEUM | 1,250,000.00 | 4/2/2017 | SUPPLY OF COO | 1,250,000.00 | PENDING |
| 829 | PETER WAWERU MANYARA | 314,760.00 | 4/2/2017 | FOODSTUFFS | 314,760.00 | PENDING |
| 830 | VICTORY BOOKSHOP | 1,300,000.00 | 6/2/2019 | PATIENT FILES | 1,300,000.00 | PENDING |
| 831 | HEWA TELE LTD | 402,400.00 | 31/08/2018 | OXYGEN GAS | 402,400.00 | PENDING |
| 832 | LABNAL MEDICAL SOLUTIONS | 303,500.00 | 14/05/2019 | LAB SUPPLIES | 303,500.00 | PENDING |
| 833 | MICROBIOLOGY E.A.LTD | 883,596.00 | 10/11/2018 | LAB SUPPLIES | 883,596.00 | PENDING |
| 834 | CHEM-LABS LTD | 280,900.00 | 13/11/2018 | LAB SUPPLIES | 280,900.00 | PENDING |
| 835 | JOSEWA CEREALS &GREEN GROCERS | 619,200.00 | 10/8/2018 | FOODSTUFFS | 619,200.00 | PENDING |

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| 836 | PICK FORD INVESTMENT | 359,600.00 | 12/4/2019 | FOODSTUFFS | 359,600.00 | PENDING |
| 837 | DENTAL HEALTH PROVIDERS LTD | 1,250,000.00 | 11/10/2018 | SUPPLY OF X-RA | 1,250,000.00 | PENDING |
| 838 | DENTAL HEALTH PROVIDERS LTD | 359,900.00 | 11/4/2019 | ICU ITEMS | 359,900.00 | PENDING |
| 839 | TRADELINE EXPRESS LTD | 1,890,200.00 | 23/10/2018 | ICU ITEMS | 1,890,200.00 | PENDING |
| 840 | VICTORY BOOKSHOP | 3,065,900.00 | 18/7/2019 | STATIONARY | 3,065,900.00 | PENDING |
| 841 | COUNTY ZONE GENERAL | 20,000.00 | 14/02/2019 | FIREWOOD | 20,000.00 | PENDING |
| 842 | NEW EMBU UHURU GARAGE | 319,232.00 | 30/6/2015 | MTC OF MOTOF | 319,232.00 | PENDING |
| 843 | PHILIPS EAST AFRICA | 1,884,930.00 | 7/3/2019 | ICU ITEMS | 1,884,930.00 | PENDING |
| 844 | SYVER GENERAL SUPPLIES | 641,040.00 | 10/9/2018 | FOODSTUFFS | 641,040.00 | PENDING |
| 845 | SYVER GENERAL SUPPLIES | 588,000.00 | 3/6/2019 | FOODSTUFFS | 588,000.00 | PENDING |
| 846 | JOSERINKIM ENTERPRISE | 713,520.00 | 18/9/2019 | FOODSTUFFS | 713,520.00 | PENDING |
| 847 | GOTO TRADE HOUSE LIMITED | 380,000.00 | 11/4/2019 | SUPPLY OF X-RA | 380,000.00 | PENDING |
| 848 | KAVANDA AUTO GARAGE LTD | 75,874.00 | 21/6/2019 | REPAIR OF MOT | 75,874.00 | PENDING |
| 849 | STELJAK GEN.SUPPLIERS | 131,040.00 | 18/7/2018 | FOODSTUFFS | 131,040.00 | PENDING |
| 850 | JAMUFRA ENTERPRISES LTD | 505,900.00 | 23/05/2019 | FOODSTUFFS | 505,900.00 | PENDING |
| 851 | MIANSU INVESTMENT | 205,400.00 | 23/05/2019 | SUPPLY OF BAT | 205,400.00 | PENDING |
| 852 | DANMAR FOODSTUFF SUPPLIER | 432,000.00 | 17/9/2018 | FOODSTUFFS | 432,000.00 | PENDING |
| 853 | GENPELY CONTRACTORS LTD | 837,900.00 | 5/6/2020 | FORMALINE | 837,900.00 | PENDING |
| 854 | GENPELY CONTRACTORS LTD | 590,000.00 | 25/3/2020 | SANITARY ITEM | 590,000.00 | PENDING |
| 855 | NYAXXIM ENTERPRISE | 220,000.00 | 25/3/2020 | FOODSTUFFS | 220,000.00 | PENDING |
| 856 | PHILANI SOLUTION LTD | 354,545.00 | 9/5/2020 | ICU ITEMS | 354,545.00 | PENDING |
| 857 | BLAKAR INVESTMENT | 1,220,000.00 | 4/5/2020 | MEDICAL FILES | 1,220,000.00 | PENDING |
| 858 | RIVIERA PHARMACEUTICALS | 1,040,000.00 | 9/5/2020 | SUPPLY OF DRU | 1,040,000.00 | PENDING |
| 859 | JASTECH VENTURES | 1,494,000.00 | 1/6/2020 | SUPPLY OF DRU | 1,494,000.00 | PENDING |
| 860 | AMIST CHEMIS | 758,600.00 | 5/12/2019 | SUPPLY OF DRU | 758,600.00 | PENDING |
| 861 | ACELIC ENTERPRISES LTD | 2,137,690.00 | 5/12/2019 | SUPPLY OF NON | 2,137,690.00 | PENDING |
| 862 | IVUNGUARI COMPANY LTD | 1,186,800.00 | 28/8/2019 | GAS AND FIREW | 1,186,800.00 | PENDING |
| 863 | SECA MEDICAL LTD | 1,988,634.00 | 28/8/2019 | SUPPLY OF LAB | 1,988,634.00 | PENDING |
| 864 | PETER WAWERU MANYARA | 533,280.00 | 20/6/2018 | FOODSTUFFS | 533,280.00 | PENDING |
| 865 | JOSEWA CEREALS &GREEN GROCERS | 1,120,000.00 | 8/11/2019 | FOODSTUFFS | 1,120,000.00 | PENDING |
| 866 | UMASA K SERVICES AND SOLUTIONS | 1,435,500.00 | 17/3/2020 | FOODSTUFFS | 1,435,500.00 | PENDING |
| 867 | JOSEWA CEREALS &GREEN GROCERS | 1,789,760.00 | 15/5/2020 | FOODSTUFFS | 1,789,760.00 | PENDING |
| 868 | GELLY ENTERPRISE | 364,000.00 | 20/05/2020 | FOODSTUFFS | 364,000.00 | PENDING |
| 869 | MATURO HOLDINGS CO. LTD | 2,515,950.00 | 25/5/2020 | FOODSTUFFS | 2,515,950.00 | PENDING |
| 870 | GENPELLY CONTRACTORS LTD | 1,340,320.00 | 27/05/2020 | SUPPLY OF THEF | 1,340,320.00 | PENDING |
| 871 | GELLY ENTERPRISE | 540,000.00 | 27/05/2020 | SUPPLY OF GRE | 540,000.00 | PENDING |
| 872 | PHILANI SOLUTION LTD | 3,258,600.00 | 27/05/2020 | SUPPLY OF FOO | 3,258,600.00 | PENDING |
| 873 | UMASA K LTD | 1,111,540.00 | 27/05/2020 | SUPPLY OF FOO | 1,111,540.00 | PENDING |
| 874 | MATURO HOLDINGS CO. LTD | 666,000.00 | 27/05/2020 | SUPPLY OF MILK | 666,000.00 | PENDING |
| 875 | WACUBEE INVESTMENT | 439,100.00 | 25/6/2020 | SUPPLY OF FOO | 439,100.00 | PENDING |
| 876 | WAMSTELIC GENERAL MERCHANTS | 288,000.00 | 25/6/2020 | SUPPLY OF FOO | 288,000.00 | PENDING |
| 877 | JOSEWA CEREALS &GREEN GROCERS | 601,120.00 | 25/6/2020 | SUPPLY OF FOO | 601,120.00 | PENDING |
| 878 | LUCELIA GREENSTEAD LTD | 292,000.00 | 25/6/2020 | SUPPLY OF FOO | 292,000.00 | PENDING |
| 879 | JAMUFRA ENTERPRISES | 360,000.00 | 25/6/2020 | SUPPLY OF FOO | 360,000.00 | PENDING |
| 880 | EAGLE TWENTY LTD | 97,500.00 | 9/4/2020 | SUPPLY OF FOO | 97,500.00 | PENDING |
| 881 | JAMUFRA ENTERPRISES | 229,300.00 | 18/11/2019 | SUPPLY OF FOO | 229,300.00 | PENDING |
| 882 | JOSRIN GENERAL TRADERS | 281,100.00 | 8/11/2019 | SUPPLY OF FOO | 281,100.00 | PENDING |
| 883 | WACUBEE INVESTMENT | 215,640.00 | 27/05/2020 | SUPPLY OF FOO | 215,640.00 | PENDING |
| 884 | NYAXXIM ENTERPRISE | 394,600.00 | 27/05/2020 | SUPPLY OF FOO | 394,600.00 | PENDING |
| 885 | EAGLE TWENTY LTD | 97,500.00 | 27/05/2020 | SUPPLY OF FOO | 97,500.00 | PENDING |
| 886 | NYAXXIM ENTERPRISE | 220,000.00 | 10/3/2020 | SUPPLY OF FOO | 220,000.00 | PENDING |
| 887 | JAMUFRA ENTERPRISES | 360,000.00 | 25/6/2020 | SUPPLY OF FOO | 360,000.00 | PENDING |
| 888 | BORN AGAIN LTD | 320,000.00 | 25/6/2020 | SUPPLY OF FOO | 320,000.00 | PENDING |
| 889 | WAMSTELIC GENERAL MERCHANTS | 255,000.00 | 25/6/2020 | SUPPLY OF FOO | 255,000.00 | PENDING |
| 890 | NYAXXIM ENTERPRISE | 229,600.00 | 25/6/2020 | SUPPLY OF FOO | 229,600.00 | PENDING |
| 891 | JAMUFRA ENTERPRISES | 270,420.00 | 25/6/2020 | SUPPLY OF FOO | 270,420.00 | PENDING |
| 892 | JAMUFRA ENTERPRISES | 475,320.00 | 1/4/2020 | SUPPLY OF FOO | 475,320.00 | PENDING |
| 893 | DANMAR FOODSTUFF | 1,179,360.00 | 21/1/2020 | SUPPLY OF FOO | 1,179,360.00 | PENDING |
| 894 | EAGLE TWENTY LTD | 99,580.00 | 25/6/2020 | SUPPLY OF FOO | 99,580.00 | PENDING |
| 895 | UMASA SERVICES LTD | 1,106,840.00 | 27/1/2020 | SUPPLY OF FOO | 1,106,840.00 | PENDING |
| 896 | LANDA INVESTMENT | 2,011,560.00 | 15/01/2020 | SUPPLY OF X-RA | 2,011,560.00 | PENDING |
| 897 | FERDANE INVESTMENT | 1,144,560.00 | 16/1/2020 | SUPPLY OF X-RA | 1,144,560.00 | PENDING |
| 898 | KENPELLY CONTRACTORS | 931,350.00 | 25/6/2020 | SUPPLY OF PUB | 931,350.00 | PENDING |
| 899 | KASSIM IM INVESTMENT | 1,161,000.00 | 25/6/2020 | SUPPLY OF PUB | 1,161,000.00 | PENDING |
| 900 | COUNTY ZONE GENERAL | 509,000.00 | 25/6/2020 | SUPPLY OF FIRE | 509,000.00 | PENDING |
| 901 | WESTOMAXX INVESTMENT LTD | 412,400.00 | 8/6/2020 | SUPPLY OF ELEC | 412,400.00 | PENDING |

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| 902 | SMARTSHINE CLEANING SERVICES LTD | 1,615,000.00 | 31/05/2021 | CLEANING SERV | 1,615,000.00 | PENDING |
| 903 | SMARTSHINE CLEANING SERVICES LTD | 1,615,000.00 | 30/6/2021 | CLEANING SERV | 1,615,000.00 | PENDING |
| 904 | KEMSA . | 14,691,677.00 | 17/05/2021 | SUPPLY OF DRU | 14,691,677.00 | PENDING |
| 905 | KEMSA | 2,595,560.00 | 15/6/2021 | SUPPLY OF NON | 2,595,560.00 | PENDING |
| 906 | KEMSA | 814,459.00 | 15/6/2021 | SUPPLY OF LAB | 814,459.00 | PENDING |
| 907 | WAMSTELK GENERAL MERCHANTS | 228,800.00 | 26/6/2020 | SUPPLY OF FOO | 228,800.00 | PENDING |
| 908 | DANMAR FOODSTUFF | 422,400.00 | 9/3/2018 | SUPPLY OF FOO | 422,400.00 | PENDING |
| 909 | FERA PRINTERS&STATIONERS | 614,800.00 | 28/5/2021 | SUPPLY OF STAT | 614,800.00 | PENDING |
| 910 | DIAMOND SPEAR GENERAL SUPPLIES | 285,800.00 | 7/5/2021 | SUPPLY OF FOO | 285,800.00 | PENDING |
| 911 | BORN AGAIN LTD | 480,000.00 | 18/6/2020 | SUPPLY OF FOO | 480,000.00 | PENDING |
| 912 | MEDSERV AFRICA LTD | 226,000.00 | 17/8/2020 | SUPPLY OF DRU | 226,000.00 | PENDING |
| 913 | JUFEX AUTO HARDWARE | 551,900.00 | 27/4/2021 | MTC MOTOR VE | 551,900.00 | PENDING |
| 914 | YOUTH 360 LTD | 695,000.00 | 29/5/2019 | SUPPLY OF COM | 695,000.00 | PENDING |
| 915 | HALYARD PRODUCTS LTD | 3,688,950.00 | 4/12/2019 | SUPPLY OF NON | 3,688,950.00 | PENDING |
| 916 | PLAJESPAR GENERAL MERCHANTS | 1,296,000.00 | 11/4/2019 | SUPPLY OF STAT | 1,296,000.00 | PENDING |
| 917 | TRINITY PETROLEUM | 500,000.00 | 30/4/2018 | SUPPLY OF COO | 500,000.00 | PENDING |
| 918 | QUICK KOBIL | 75,858.00 | 30/9/2020 | SUPPLY OF FUEL | 75,858.00 | PENDING |
| 919 | QUICK KOBIL | 310,465.00 | 31/10/2019 | SUPPLY OF FUEL | 310,465.00 | PENDING |
| 920 | QUICK KOBIL | 307,720.00 | 30/9/2019 | SUPPLY OF FUEL | 307,720.00 | PENDING |
| 921 | QUICK KOBIL | 303,299.00 | 30/4/2020 | SUPPLY OF FUEL | 303,299.00 | PENDING |
| 922 | QUICK KOBIL | 143,739.00 | 31/10/2020 | SUPPLY OF FUEL | 143,739.00 | PENDING |
| 923 | QUICK KOBIL | 236,423.00 | 30/6/2020 | SUPPLY OF FUEL | 236,423.00 | PENDING |
| 924 | QUICK KOBIL | 205,987.00 | 31/7/2020 | SUPPPLY OF FUE | 205,987.00 | PENDING |
| 925 | QUICK KOBIL | 226,565.00 | 30/6/2021 | SUPPPLY OF FUE | 226,565.00 | PENDING |
| 926 | QUICK KOBIL | 161,305.00 | 31/5/2021 | SUPPPLY OF FUE | 161,305.00 | PENDING |
| 927 | QUICK KOBIL | 315,216.00 | 3/3/2020 | SUPPLY OF FUEL | 315,216.00 | PENDING |
| 928 | MIANSU INVESTMENT | 96,000.00 | 24/12/2018 | SUPPLY OF FOO | 96,000.00 | PENDING |
| 929 | MIANSU INVESTMENT | 910,000.00 | 21/6/2019 | SUPPLY OF FOO | 910,000.00 | PENDING |
| 930 | MIANSU INVESTMENT | 72,000.00 | 26/11/2016 | SUPPLY OF FOO | 72,000.00 | PENDING |
| 931 | MIANSU INVESTMENT | 205,400.00 | 21/3/2018 | SUPPLY OF STAT | 205,400.00 | PENDING |
| 932 | GENPELY CONTRACTORS LTD | 1,007,300.00 | 24/5/2021 | SUPPLY OF ELEC | 1,007,300.00 | PENDING |
| 933 | MELLY &LELLY GENERAL CONTRACTORS LTD. | 392,350.00 | 27/5/2021 | SUPPLY OF HAR | 392,350.00 | PENDING |
| 934 | COUNTY ZONE GENERAL | 252,000.00 | 3/3/2021 | SUPPLY OF FIRE | 252,000.00 | PENDING |
| 935 | NEDYMA INTERNATIONAL LTD | 1,215,800.00 | 7/4/2021 | SUPPLY OF NON | 1,215,800.00 | PENDING |
| 936 | EINICOS ENTERPRISES | 4,162,500.00 | 10/3/2021 | SUPPLY OF NON | 4,162,500.00 | PENDING |
| 937 | CELLSTOP ENTERPRISES | 3,063,600.00 | 26/3/2021 | SUPPLY OF NON | 3,063,600.00 | PENDING |
| 938 | CREATIVATOR GENERAL AGENCIES | 4,035,000.00 | 4/12/2020 | SUPPLY OF NON | 4,035,000.00 | PENDING |
| 939 | JANTEC ENTERPRISES | 1,937,000.00 | 16/4/2021 | SUPPLY OF MED | 1,937,000.00 | PENDING |
| 940 | ALOWASI SUPPLIERS | 2,376,247.00 | 29/3/2021 | SUPPLY OF NON | 2,376,247.00 | PENDING |
| 941 | WINA SUPPLIERS | 4,103,400.00 | 11/2/2021 | SUPPLY OF NON | 4,103,400.00 | PENDING |
| 942 | LENDALL ENTERPRISES | 5,096,000.00 | 26/3/2021 | SUPPLY OF NON | 5,096,000.00 | PENDING |
| 943 | NECHAL ENTERPRISES | 968,200.00 | 25/6/2021 | SUPPLY OF COM | 968,200.00 | PENDING |
| 944 | LENDALL ENTERPRISES | 1,157,640.00 | 25/6/2021 | SUPPLY OF LINE | 1,157,640.00 | PENDING |
| 945 | ANGELICA MEDICAL SUPPLIES LTD | 519,000.00 | 23/11/2018 | SUPPLY OF REN | 519,000.00 | PENDING |
| 946 | BIOMED SUPPLIES | 2,477,515.00 | 17/5/2020 | SUPPLY FOR LAB | 2,477,515.00 | PENDING |
| 947 | ANGELICA MEDICAL SUPPLIES LTD | 766,720.00 | 13/7/2018 | SUPPLY OF X-RA | 766,720.00 | PENDING |
| 948 | ANGELICA MEDICAL SUPPLIES LTD | 2,174,500.00 | 19/03/2018 | SUPPLY OF REN | 2,174,500.00 | PENDING |
| 949 | LENIO ENTERPRISES | 3,300,000.00 | 23/4/2021 | SUPPLY OF X-RA | 3,300,000.00 | PENDING |
| 950 | COUNTY ZONE GENERAL | 504,000.00 | 20/8/2020 | SUPPLY OF FIRE | 504,000.00 | PENDING |
| 951 | KAMIWAYS BRIDGES | 1,450,000.00 | 10/9/2020 | SUPPLY OF NON | 1,450,000.00 | PENDING |
| 952 | SYVER GENERAL SUPPLIES | 327,000.00 | 15/1/2021 | SUPPLY OF STAT | 327,000.00 | PENDING |
| 953 | HALISMALL | 250,000.00 | 7/5/2020 | SUPPLY OF COO | 250,000.00 | PENDING |
| 954 | TRIPPIER | 750,000.00 | 2/2/2021 | SUPPLY OF COO | 750,000.00 | PENDING |
| 955 | TRIPPIER | 500,000.00 | 20/11/2020 | SUPPLY OF COO | 500,000.00 | PENDING |
| 956 | SLOPES AND PEAK | 1,057,860.00 | 18/52020 | SUPPLY OF FOO | 1,057,860.00 | PENDING |
| 957 | EWASCO LTD | 37,002,423.50 | 30/6/2021 | WATER BILL | 37,002,423.50 | PENDING |
| 958 | BRIJON INVESRMENTS | 248,256.00 | 30/6/2021 | SUPPLY OF FOO | 248,256.00 | PENDING |
| 959 | LUCELIA GREENSTEAD LTD | 431,000.00 | 30/6/2021 | SUPPLY OF FOO | 431,000.00 | PENDING |
| 960 | MATURO HOLDINGS CO. LTD | 595,000.00 | 31/5/2021 | SUPPLYOF FOOD | 595,000.00 | PENDING |
| 961 | LEADSMAN MEDICAL | 1,976,000.00 | 21/5/2019 | SUPPLY OXYGEN | 1,976,000.00 | PENDING |
| 962 | Jufex Auto hardware-supply of tyres | 678,600.00 | 15/4/2021 | Jufex Auto hardware-supply of tyres | 678,600.00 | |

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| 963 | Dylix company ltd-supply of tyres | 645,200.00 | 30/3/2021 | Dylix company ltd-supply of tyres | 645,200.00 | |
| 964 | Tashly construction-supply of non-pharms | 1,740,900.00 | 21/3/2021 | Tashly construction-supply of non-pharms | 1,740,900.00 | |
| 965 | Jufex auto hardware-supply of tyres | 238,300.00 | 28/2/2020 | Jufex auto hardware-supply of tyres | 238,300.00 | |
| 966 | Dylix company ltd-supply of tyres | 1,548,000.00 | 18/6/2021 | Dylix company ltd-supply of tyres | 1,548,000.00 | |
| 967 | Jufex auto spares-supply of tyres | 975,600.00 | 28/4/2020 | Jufex auto spares-supply of tyres | 975,600.00 | |
| 968 | Genpely contractors ltd-supply of foodstuffs | 705,000.00 | 18/6/2020 | Genpely contractors ltd-supply of foodstuffs | 705,000.00 | |
| 969 | Melly and lelly-supply of non-pharms | 1,748,200.00 | 28/5/2021 | Melly and lelly-supply of non-pharms | 1,748,200.00 | |
| 970 | Samuel Njeru Nthiga-supply of foodstuff | 968,420.00 | 6/5/2019 | Samuel Njeru Nthiga-supply of foodstuff | 968,420.00 | |
| 971 | Nedyma international ltd-supply of cleaning materials | 159,800.00 | 20/4/2021 | Nedyma international ltd-supply of cleaning materials | 159,800.00 | |
| 972 | Nedyma international ltd-supply of public health items | 342,100.00 | 2/4/2021 | Nedyma international ltd-supply of public health items | 342,100.00 | |
| 973 | Melly and lelly-supply of non-pharms | 749,000.00 | 26/4/2021 | Melly and lelly-supply of non-pharms | 749,000.00 | |
| 974 | Josenje investment-supply of foodstuffs | 205,600.00 | 20/4/2018 | Josenje investment-supply of foodstuffs | 205,600.00 | |
| | Josenje investment supply of foodstuffs | 70,800.00 | 20/4/2018 | Josenje investment supply of foodstuffs | 70,800.00 | |
| | Josenje investment supply of foodstuffs | 36,300.00 | 20/4/2018 | Josenje investment supply of foodstuffs | 36,300.00 | |
| | Josenje investment supply of foodstuffs | 151,730.00 | 20/4/2018 | Josenje investment supply of foodstuffs | 151,730.00 | |
| | Maspads computer systems-supply of stationeries | 286,800.00 | 18/4/2019 | Maspads computer systems-supply | 286,800.00 | |
| | Kemuwa general supplies-supply of non-pharms | 2,038,500.00 | 11/5/2018 | Kemuwa general | 2,038,500.00 | |
| | Concord medva healths-supply of non-pharms | 330,000.00 | 20/4/2018 | Concord medva healths-supply of non-pharms | 330,000.00 | |

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|---|---|---|---|---|---|---|
| | Felix Mwiringi-supply of fresh milk | 94,560.00 | | Felix Mwiringi-supply of fresh milk | 94,560.00 | |
| | Genpely Contractors Limited-supply of non-pharm | 1,993,000.00 | 11th june 2020 | Genpely Contractors Limited-supply of non-pharm | 1,993,000.00 | |
| | Boc Kenya Ltd-supply of gas cylinders | 2,900.00 | | Boc Kenya Ltd-supply of gas cylinders | 2,900.00 | |
| | Siakago Filling Station-payment of fuel | 50,000.00 | | Siakago Filling Station-payment of fuel | 50,000.00 | |
| | Sarah Wangari- | 87,495.00 | | Sarah Wangari- | 87,495.00 | |
| | Siakago Filling Station-payment of fuel | 100,000.00 | | Siakago Filling Station-payment of fuel | 100,000.00 | |
| | Babs security services-supply of offering services | 47,600.00 | 6th march 2020 | Babs security services-supply of offering services | 47,600.00 | |
| | Travotech Agencies Ltd-payment of goods | 9,440.00 | 2nd Decembe 2016 | Travotech Agencies Ltd-payment of goods | 9,440.00 | |
| | Stephen Wachira Mwangi-supply of foodstuffs | 50,900.00 | 1st feburuary 2017 | Stephen Wachira Mwangi-supply of foodstuffs | 50,900.00 | |
| | Antony M.Njeru-supply of foodstuffs | 38,736.00 | 6th feburuary 2017 | Antony M.Njeru-supply of foodstuffs | 38,736.00 | |
| | Peterson Kinyua Nthinga-supply of foodstuffs | 7,200.00 | 1st feburuary 2017 | Peterson Kinyua Nthinga-supply of foodstuffs | 7,200.00 | |
| | Antony M.Nthinga-supply of foodstuffs | 38,532.00 | | Antony M.Nthinga-supply of foodstuffs | 38,532.00 | |
| | Antony Njeru Nyaga-supply of liquid soap | 12,000.00 | 8th feburuary 2017 | Antony Njeru Nyaga-supply of liquid soap | 12,000.00 | |
| | Genpely Contractors Ltd | 1,923,000.00 | 23rd may 2019 | Genpely Contractors Ltd | 1,923,000.00 | |
| | Stephen Wachira Mwangi | 50,900.00 | 1st feburuary 2017 | Stephen Wachira Mwangi | 50,900.00 | |
| | Ecorithi Enterprises Ltd | 950,520.00 | | Ecorithi Enterprises Ltd | 950,520.00 | |
| | Sheckdavies Ltd | 1,300,000.00 | 28th june 2019 | Sheckdavies Ltd | 1,300,000.00 | |
| | Rosam Stores | 64,680.00 | 8th feburuary 2017 | Rosam Stores | 64,680.00 | |

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|---|---|---|---|---|---|---|
| | Slopes villa hotel-provision of catering services | 82,000.00 | 25th sep 2018 | Slopes villa hotel-provision of catering services | 82,000.00 | |
| | Antony mwaniki njeru-supply of food | 74,445.00 | 3rd feb 2017 | Antony mwaniki njeru-supply of food | 74,445.00 | |
| | Boc gases-payment of services | 194,300.00 | 25th june 2016 | Boc gases-payment of services | 194,300.00 | |
| | Sheckdavies ltd-supply of non-pharms | 3,900,000.00 | 29th june 2018 | Sheckdavies ltd-supply of non-pharms | 3,900,000.00 | |
| | Brejoy supplies-supply of food | 333,200.00 | 9th may 2017 | Brejoy supplies-supply of food | 333,200.00 | |
| | Mugite contractors ltd-supply of insecticides,vermin powder | 150,000.00 | 12th june 2020 | Mugite contractors ltd-supply of insecticides,vermin powder | 150,000.00 | |
| | Savanna Africa (k)co.ltd-supply of lab reagents | 803,504.00 | 26th may 2020 | Savanna Africa (k)co.ltd-supply of lab reagents | 803,504.00 | |
| | Jaytton enterprise ltd-supply of non-pharms | 1,578,000.00 | 14th may 2020 | Jaytton enterprise ltd-supply of non-pharms | 1,578,000.00 | |
| | Sherimu enterprises ltd-supply of non-pharms | 3,600,000.00 | | Sherimu enterprises ltd-supply of non-pharms | 3,600,000.00 | |
| | Anthony m.njeru-supply of food | 38,433.00 | 18th june 2019 | Anthony m.njeru-supply of food | 38,433.00 | |
| | Jamufra enterprises ltd-supply of foodstuffs | 270,420.00 | 24th may 2019 | Jamufra enterprises ltd-supply of foodstuffs | 270,420.00 | |
| | Nyaga mugane-supply of fresh goat meat | 57,736.00 | 24th may 2019 | Nyaga mugane-supply of fresh goat meat | 57,736.00 | |
| | Peterson kinyua nthiga-supply of foodstuffs | 28,800.00 | 1st feb 2017 | Peterson kinyua nthiga-supply of foodstuffs | 28,800.00 | |
| | Stephen wachira mwangi-supply of foodstuffs | 47,000.00 | 1st feb 2017 | Stephen wachira mwangi-supply of foodstuffs | 47,000.00 | |
| | Josphat nthiga mbui-supply of food | 30,000.00 | 8th june 2018 | Josphat nthiga mbui-supply of food | 30,000.00 | |
| | Peterson kinyua nthiga-supply of foodstuffs | 15,200.00 | 19th feb 2018 | Peterson kinyua nthiga-supply of foodstuffs | 15,200.00 | |
| | Josphat nthiga mbui-supply of food | 20,000.00 | 1st feb 2017 | Josphat nthiga mbui-supply of food | 20,000.00 | |
| | Riacina limited-supply of food | 30,788.00 | | Riacina limited-supply of food | 30,788.00 | |

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|---|---|---|---|---|---|---|
| | Star newspaper-supply of advertising services | 63,336.00 | 20/4/2018 | Star newspaper supply of advertising services | 63,336.00 | |
| | Surso enterprises ltd-supply of household items | 2,087,200.00 | 20/4/2018 | Surso enterprises ltd-supply of household items | 2,087,200.00 | |
| | Surso enterprises ltd-supply of household items | 830,000.00 | 20/4/2018 | Surso enterprises ltd-supply of household items | 830,000.00 | |
| | Jazza East Africa Supplies-supply of non-pharms | 1,902,000.00 | 14/5/2020 | Jazza East Africa Supplies-supply of non-pharms | 1,902,000.00 | |
| | County zone general supplies-supply of fresh milk | 331,870.00 | 18/10/2019 | County zone general supplies-supply of fresh milk | 331,870.00 | |
| | Stephen wachira mwangi-supply of food | 36,000.00 | 5/2/2017 | Stephen wachira mwangi-supply of food | 36,000.00 | |
| | Stephen wachira mwangi-supply of food | 53,800.00 | 30th june 2009 | Stephen wachira mwangi-supply of food | 53,800.00 | |
| | Geolynne enterprises-supply of cleaning materials | 960,600.00 | 26th may 2020 | Geolynne enterprises-supply of cleaning materials | 960,600.00 | |
| | Adjoint agencies-supply of BCG syringes | 1,997,500.00 | 26th may 2020 | Adjoint agencies-supply of BCG syringes | 1,997,500.00 | |
| | Judco merchants ltd-supply of vaccines and sera's | 898,800.00 | 14th may 2020 | Judco merchants ltd-supply of vaccines and sera's | 898,800.00 | |
| | Josphat nthiga mbui-supply of food | 22,500.00 | 9th may 2017 | Josphat nthiga mbui-supply of food | 22,500.00 | |
| | Nyaga mugane-supply of food | 24,000.00 | 19th june 2019 | Nyaga mugane-supply of food | 24,000.00 | |
| | Nyaga mugane-supply of food | 23,936.00 | 29th may 2018 | Nyaga mugane-supply of food | 23,936.00 | |
| | Nyaga mugane-supply of food | 24,625.00 | 29th may 2018 | Nyaga mugane-supply of food | 24,625.00 | |
| | Stephen wachira mwangi-supply of food | 50,900.00 | 15th august 2018 | Stephen wachira mwangi-supply of food | 50,900.00 | |

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|---|---|---|---|---|---|---|
| | Brakajo general contractors ltd-supply of medical equipments | 1,226,800.00 | 30th june 2020 | Brakajo general contractors ltd-supply of medical equipments | 1,226,800.00 | |
| | Ecorithi enterprises ltd-supply of foodstuffs | 1,298,000.00 | 1st feb 2017 | Ecorithi enterprises ltd-supply of foodstuffs | 1,298,000.00 | |
| | Izaak Walton inn-payment of meals | 106,800.00 | 19th ctober 2018 | Izaak Walton inn-payment of meals | 106,800.00 | |
| | Veteran pharmaceuticals-supply of non-pharms | 622,280.00 | 6th april 2018 | Veteran pharmaceuticals-supply of non-pharms | 622,280.00 | |
| | County zone-supply of firewood | 504,000.00 | 6th april 2021 | County zone-supply of firewood | 504,000.00 | |
| | Siakago filling station-supply of refined fuel | 100,000.00 | | Siakago filling station-supply of refined fuel | 100,000.00 | |
| | Medtronic Healthcare ltd-payment of lab reagents | 322,740.00 | 20th june 2017 | Medtronic Healthcare ltd-payment of lab reagents | 322,740.00 | |
| | Stephen Wachira Mwangi-supply of foodstuffs | 50,900.00 | 6th feburuary 2017 | Stephen Wachira Mwangi-supply of foodstuffs | 50,900.00 | |
| | Automodel Motor Services Limited-supply of GKA 396H | 188,780.00 | | Automodel Motor Services Limited-supply of GKA 396H | 188,780.00 | |
| | Josenje Investment-Supply of foodstuffs | 36,300.00 | 13th January 2017 | Josenje Investment-Supply of foodstuffs | 36,300.00 | |
| | Josenje Investment-supply of foodstuffs | 151,730.00 | 31st may 2017 | Josenje Investment-supply of foodstuffs | 151,730.00 | |
| | Josenje Investment-supply of foodstuffs | 205,600.00 | | Josenje Investment-supply of foodstuffs | 205,600.00 | |
| | Universal Link Enterprises-supply of foodstuffs | 11,800.00 | 30th june 2018 | Universal Link Enterprises-supply of foodstuffs | 11,800.00 | |
| | Josenje Investment-supply of foodstuffs | 70,800.00 | 31st may 2017 | Josenje Investment-supply of foodstuffs | 70,800.00 | |
| | Felix Mwiringi -supply of foodstuffs | 80,320.00 | | Felix Mwiringi -supply of foodstuffs | 80,320.00 | |
| | Felix Mwiringi-supply of fresh milk | 153,240.00 | | Felix Mwiringi-supply of fresh milk | 153,240.00 | |
| | Felix Mwiringi | 133,400.00 | | Felix Mwiringi | 133,400.00 | |
| | Felix Mwiringi | 105,400.00 | 31st may 2017 | Felix Mwiringi | 105,400.00 | |
| | Felix Mwiringi | 66,874.00 | | Felix Mwiringi | 66,874.00 | |

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|---|---|---|---|---|---|---|
| | Recksars general supplies-supply of cleaning materials | 174,700.00 | 25th march 2020 | Recksars general supplies-supply of cleaning materials | 174,700.00 | |
| | Bensto general supplies-supply of foodstuffs | 53,600.00 | 1st feb 2017 | Bensto general supplies-supply of foodstuffs | 53,600.00 | |
| | Stephen wachira mwangi-supply of food | 28,200.00 | 6th feb 2017 | Stephen wachira mwangi-supply of food | 28,200.00 | |
| | Anthony m.njeru-supply of food | 46,768.00 | 6th feb 2017 | Anthony m.njeru-supply of food | 46,768.00 | |
| | Josphat nthiga mbui-supply of food | 28,500.00 | 18th june 2018 | Josphat nthiga mbui-supply of food | 28,500.00 | |
| | Hospital innovation ltd-supply of non-pharms | 1,965,000.00 | | Hospital innovation ltd-supply of non-pharms | 1,965,000.00 | |
| | County zone general supplies-supply of milk | 277,200.00 | 10th may 2019 | County zone general supplies-supply of milk | 277,200.00 | |
| | Brejoy supplies-supply of food | 626,620.00 | 9th may 2017 | Brejoy supplies-supply of food | 626,620.00 | |
| | Nyaga mugane-supply of food | 25,312.00 | 1st feb 2017 | Nyaga mugane-supply of food | 25,312.00 | |
| | Nyaga mugane-supply of food | 268,751.00 | 18th june 2018 | Nyaga mugane-supply of food | 268,751.00 | |
| | Royal delta contractors ltd-supply of non-pharms | 1,212,000.00 | 10th june 2020 | Royal delta contractors ltd-supply of non-pharms | 1,212,000.00 | |
| | Genpely contractors ltd-supply of food | 1,499,800.00 | 16th june 2029 | Genpely contractors ltd-supply of food | 1,499,800.00 | |
| | Felix mwirigi-supply of foodstuffs | 44,640.00 | 1st feb 2017 | Felix mwirigi-supply of foodstuffs | 44,640.00 | |
| | Felix mwirigi-supply of foodstuffs | 90,140.00 | | Felix mwirigi-supply of foodstuffs | 90,140.00 | |
| | Embu childrens clinic-supply of lab materials | 150,450.00 | 17th jan 2017 | Embu childrens clinic-supply of lab materials | 150,450.00 | |
| | Embu childrens clinic-supply of services | 8,000.00 | 11th may 2017 | Embu childrens clinic-supply of services | 8,000.00 | |
| | Zanmi company ltd-supply of foodstuffs | 903,340.00 | | Zanmi company ltd-supply of foodstuffs | 903,340.00 | |

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|---|---|---|---|---|---|---|
| | Sherimu Enterprises Ltd | 1,900,000.00 | 8th feburuary 2017 | Sherimu Enterprises Ltd | 1,900,000.00 | |
| | Total Hospital Innovation | 101,460.00 | 10th may 2017 | Total Hospital Innovation | 101,460.00 | |
| | Sheckdavies Ltd | 1,200,000.00 | 26th june 2018 | Sheckdavies Ltd | 1,200,000.00 | |
| | Automodel Motor Services Ltd | 188,780.00 | 23rd feburuary 2017 | Automodel Motor Services Ltd | 188,780.00 | |
| | Veteran Pharmaceuticals Ltd | 4,550.00 | 9th april 2018 | Veteran Pharmaceuticals Ltd | 4,550.00 | |
| | Anthony M. Njeru | 26,510.00 | 27th june 2018 | Anthony M. Njeru | 26,510.00 | |
| | Amaco Assurance Co Ltd | 452,065.00 | | Amaco Assurance Co Ltd | 452,065.00 | |
| | Brejoy Supplies | 333,200.00 | 27th September 2018 | Brejoy Supplies | 333,200.00 | |
| | County Zone General Supplies | 375,000.00 | | County Zone General Supplies | 375,000.00 | |
| | Stephen Wachira Mwangi | 23,400.00 | | Stephen Wachira Mwangi | 23,400.00 | |
| | Stephen Wachira Mwangi | 50,900.00 | 1st feburuary 2017 | Stephen Wachira Mwangi | 50,900.00 | |
| | Ecorithi Enterprises Ltd | 950,520.00 | | Ecorithi Enterprises Ltd | 950,520.00 | |
| | Sheckdavies Ltd | 1,300,000.00 | 28th june 2019 | Sheckdavies Ltd | 1,300,000.00 | |
| | Rosam Stores | 64,680.00 | 8th feburuary 2017 | Rosam Stores | 64,680.00 | |
| | Sherimu Enterprises Ltd | 1,900,000.00 | | Sherimu Enterprises Ltd | 1,900,000.00 | |
| | Total Hospital Innovation | 101,460.00 | 10th may 2017 | Total Hospital Innovation | 101,460.00 | |
| | Sheckdavies Ltd | 1,200,000.00 | 26th june 2018 | Sheckdavies Ltd | 1,200,000.00 | |
| | Automodel Motor Services Ltd | 188,780.00 | 23rd feburuary 2017 | Automodel Motor Services Ltd | 188,780.00 | |
| | Veteran Pharmaceuticals Ltd | 4,550.00 | 9th april 2018 | Veteran Pharmaceuticals Ltd | 4,550.00 | |
| | Anthony M. Njeru | 26,510.00 | 27th june 2018 | Anthony M. Njeru | 26,510.00 | |
| | Amaco Assurance Co Ltd | 452,065.00 | | Amaco Assurance Co Ltd | 452,065.00 | |
| | Brejoy Supplies | 333,200.00 | 27th September 2018 | Brejoy Supplies | 333,200.00 | |
| | County Zone General Supplies | 375,000.00 | | County Zone General Supplies | 375,000.00 | |
| | Stephen Wachira Mwangi | 23,400.00 | | Stephen Wachira Mwangi | 23,400.00 | |

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|---|---|---|---|---|---|---|
| | HARAD COMPANY LIMITED | 1,100,000.00 | 2019/2020 | PURCHASE OF EQUIPMENT AT KITHIMU VTC | 1,100,000.00 | SUPPLIED |
| | HARAD COMPANY LIMITED | 149,850.00 | 2017/2018 | SUPPLY AND DELIVERLY OF STATIONERIS | 149,850.00 | SUPPLIED |
| | ISSANTHIGA CO. LTD | 128,000.00 | 2017/2018 | SUPPLY OF TYRES | 128,000.00 | SUPPLIED |
| | NYALIC CONTRACTORS LTD | 1,837,440.00 | 2016/2017 | DESIGNING OF N | 1,837,440.00 | CONTRACTED |
| | KENYA SCHOOL OF GOVERNMENT | 2,996,280.00 | 2018/2019 | Supply And Delivery Of ECDE Text Books | 2,996,280.00 | SUPPLIED |
| | KENYA LITERATURE BEREAU( KLB) | 999,960.00 | 2017/2018 | Purchase Of Furniture, Fixtures and Kitchen Ware For **Kithimu VTC** | 999,960.00 | SUPPLIED |
| | DAEVES LOGISTICS | 899,400.00 | 2017/2018 | Supply And Delivery Masonary equipments | 899,400.00 | SUPPLIED |
| | DAEVES LOGISTICS | 99,800.00 | 2017-2018- | Supply And Delivery Of Laptops | 99,800.00 | SUPPLIED |
| | PEMUDA LIMITED | 145,000.00 | 2019/2020 | SUPPLY OF TYRES AND BATTERY FOR KBZ 307D | 145,000.00 | SUPPLIED |
| | DYLIX COMPANY LIMITED | 4,842,600.00 | 2019/2020 | PURCHASE OF FORD RANGER DOUBLE CABIN PICK UP | 4,842,600.00 | CONTRACTED |
| | CMC MOTORS GROUP NAIROBI | 999,177.60 | Jun-21 | CONSTRUCTION OF ABULATION BLOCK AT KIARIMUI ECDE CENTRE - RUNYENJES CENTRAL | 999,177.60 | Awarded |
| | MACBOOK LIMITED | 794,884.00 | Jun-21 | Renovation of ECDE class at UGWERI - KAGAARI SOUTH | 794,884.00 | Awarded |
| | COUNTY WAVES LTD P.O BOX 2732 EMBU | 999,409.60 | Jun-21 | Construction of TOILETS AT **KIANGUNGI AND MUFU** ECDE CENTRES - KYENI NORTH | 999,409.60 | Awarded |
| | GATUMO WORKS LIMITED | 499,507.20 | Jun-21 | Construction of TOILET at **NDUURI VTC** RUNYENJES CENTRAL WARD | 499,507.20 | Awarded |
| | MACBOOK LIMITED | 600,000.00 | Jun-21 | SUPPLY OF COMPUTERS AT KITHIMU VTC CENTRE (DEV) | 600,000.00 | Awarded |

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|---|---|---|---|---|---|---|
| | MARBELLA SOLUTIONS | 99,860.00 | Jun-21 | SUPPLY KITCHEN UTENSILS | 99,860.00 | Awarded |
| | BRIJON INVESTMENTS | 399,980.00 | Jun-21 | SUPPLY AND DELIVERY OF OFFICE FURNITURE | 399,980.00 | Awarded |
| | NASIROZ GENERAL SUPPLIERS | 799,600.00 | Jun-21 | PURCHASE AND SUPPLY OF OFFICE ACCESSORIES | 799,600.00 | AWARDED |
| | Skylight Kenya Ltd | 500,000 | Jun-21 | Leveling and Goalpost at Iveche Primay School | 500,000.00 | Completed |
| | Lion Brave Secure Co. Ltd | 162,000 | Jun-21 | Provision of [illegible] | 162,000.00 | Work done |
| | Saecon Enterprises Ltd | 634,400 | Jun-21 | Lighting of Talent Academy | 634,400.00 | Completed |
| | Embu University | 1,386,850 | Jun-21 | Embu University | 1,386,850.00 | Completed |
| | Water supply | 60,060 | Jun-21 | Ngandori-Nginda Water Consumers Association | 60,060.00 | Supplied |
| | | | | | | |
| | **Total** | **811,766,488.16** | | - | **811,766,488.16** | |

EMBU COUNTY EXECUTIVE

DEVELOPMENT PENDING BILLS FOR THE YEAR ENDED 30TH JUNE 2021

| No | Supplier of Goods or Services | Ward | Original Amount | Date Contracted | Amount Paid 30/6/2021 | Outstanding Balance | Comments |
|---|---|---|---|---|---|---|---|
| | | | A | B | C | D = A - C | |
| 1 | Space Geo Enterprises - Maintenance of Frangesco Road in Nginda Ward | Nginda | 2,488,316 | 29/6/2021 | | 2,488,316 | COMPLETE |
| 2 | Space Geo Enterprises – Rehabilitation to electric power of Gacabari borehole in Kiambeere | Kiambeere | 1,793,993 | 18/2/2021 | | 1,793,993 | COMPLETE |
| 3 | Optical Wave Engineering – Installation of culverts in various roads in Mbeti South | Mbeti South | 1,999,376 | 20/6/2021 | | 1,999,376 | COMPLETE |
| 4 | Kami Way Bridges Eng – Maintenance of Mbovue Njuki Imwe road in Mbeti North | Mbeti North | 1,797,629 | 1/5/2020 | | 1,797,629 | COMPLETE |
| 5 | Pilico Limited - Opening of roads in Kiambeere ward | Kiambeere | 2,993,902 | 20/6/2021 | | 2,993,902 | COMPLETE |
| 6 | Harads Consultants - Construction of a computer lab at Kithimu VTC Centre in Kithimu | Kithimu | 1,599,215 | 21/1/2021 | | 1,599,215 | COMPLETE |
| 7 | Structural Reinforcement Components Ltd - Feasibility study EIA | | 1,491,000 | 17/2/2021 | | 1,491,000 | COMPLETE |
| 8 | Vision Star Africa Ltd - Maintenance of Muchangi Maguta Kithuriri road | | 898,594 | 5/7/2021 | | 898,594 | COMPLETE |
| 9 | Skylight Kenya Ltd - Maintenance of Kiang'ombe road | Runyenjes Central | 2,886,706 | 19/1/2021 | | 2,886,706 | COMPLETE |
| 10 | Skylight Kenya Ltd - Opening/maintenance of Kiereri Kamukwego road | Mbeti North | 1,997,346 | | | 1,997,346 | COMPLETE |
| 11 | Dylix Company Ltd - Maintenance of Gakinduriri/Miandari/Irangi road | Kagaari North | 2,978,915 | 13/6/2021 | | 2,978,915 | COMPLETE |
| 12 | Dylix Company Ltd - Improvement & alteration works to theatre & hostels in Kiritiri hospital isolation ward | Mavuria | 4,539,218 | 19/5/2021 | | 4,539,218 | COMPLETE |
| 13 | Mestec Systems Ltd - Supply, delivery & installation of cable at Kavutiri coffee mill | Gaturi North | 249,900 | 19/1/2021 | | 249,900 | COMPLETE |
| 14 | Erickson Highway Bridges - Maintenance of Jane Kiande kwa Muchangi road | | 1,497,107 | 18/5/2020 | | 1,497,107 | COMPLETE |
| 15 | Remroy Enterprises Ltd - Maintenance of Kirigi Kwa Bishop road & maintenance of Kwa Murigi road | Ruguru Ngandori | 4,498,399 | 13/6/2021 | | 4,498,399 | COMPLETE |
| 16 | Smartkami Logistics Agencies - Maintenance of Kiumu - Gakwegori road | Mbeti North | 2,996,512 | 25/3/2021 | | 2,996,512 | COMPLETE |
| 17 | Japeco Limited - Gravelling of various access roads | Kirimari | 1,996,743 | 22/6/2021 | | 1,996,743 | COMPLETE |
| 18 | Dimutz Investment - Supply & delivery of chicks | Kyeni South | 998,200 | 1/7/2021 | | 998,200 | COMPLETE |
| 19 | Saecon Enterprises - Lighting of the Talent Academy | Kirimari | 634,400 | 30/6/2021 | | 634,400 | COMPLETE |
| 20 | Smoothrift Merchants - Construction of dormitory at Makima VTC | Makima | 1,243,723 | 21/1/2021 | | 1,243,723 | COMPLETE |
| 21 | Embu Water & Sanitation Company - Evurore piping | Evurore | 8,996,000 | 21/2/2021 | 4,000,000 | 4,996,000 | COMPLETE |
| 22 | Frasam Building Contractors - Construction of Munyuttu bridge & culverts | Kagaari North | 4,500,000 | 25/3/2021 | | 4,500,000 | COMPLETE |
| 23 | CONSTRUCTION OF MCH ABLUTION BLOCK AND RENOVATION OF C.C.C RECO | JUFEX AUTOHARDWA | 2,466,583 | 15/04/2020 | - | 2,466,583 | COMPLETE |
| 24 | COMPLETION OF BADEA WARD BLOCK B | NJIWA TECHNOLOGIE | 148,000,000 | | 104,789,751 | 43,210,249 | COMPLETE |
| 25 | SUPPLY, DELIVERY AND INSTALLATION OF X-RAY SLIDING LEAD DOOR | KENRIC INVESTMENT | 985,420 | 12/6/2020 | - | 985,420 | COMPLETE |
| 26 | ADDITIONAL OXYGEN OUTLET FOR NEW BORN UNIT AND WARD 10 | MEDEX EAST AFRICA | 2,585,420 | 30/03/2020 | - | 2,585,420 | COMPLETE |
| 27 | AND INSTALLATION OF EQUIPMENT AND MECHANICAL AIR CONDITIONING FC | GAKONO ELECTRALS LTD | 10,999,538 | | 5,850,000 | 5,149,538 | COMPLETE |
| 28 | RENOVATION OF WARD 9 | NJIRU BUILDING | 2,498,048 | 3/4/2020 | - | 2,498,048 | COMPLETE |
| 29 | CONSTRUCTION OF OXYGEN PLANT HOUSE | NJIWA TECHNOLOGIE | 22,998,276 | 12/6/2019 | 19,430,317 | 3,567,959 | COMPLETE |
| 30 | PROPOSED FITTING OUT WORKS AND CURTAINS DOCTORS FLAT | NJIRU BUILDING | 497,500 | | - | 497,500 | COMPLETE |
| 31 | SUPPLY ,DELIVERY AND OF NEURAL-OPERATING MICROSCOPE | COPYCATE ENTERPRISES | 20,300,000 | 9/5/2019 | - | 20,300,000 | COMPLETE |
| 32 | SUPPLY, DELIVERY AND INSTALLATION OF CHEMISTRY ANALYZER MACHINE | MEDIONICS HEALTHCAREL | 4,200,000 | 10/5/2019 | - | 4,200,000 | COMPLETE |
| 33 | SUPPLY ,DELIVERY AND INSTALLATION OF HEMATOLOGY ANALYZER EQUIPME | MEDIONICS HEALTHCAREL | 3,828,000 | 10/5/2019 | - | 3,828,000 | COMPLETE |
| 34 | SUPPLY,DELIVERY AND INSTALLATION & COMMISSIONING OF ONLINE UPS FO | SHECK DAVIESLTD | 3,990,400 | 9/10/2018 | - | 3,990,400 | COMPLETE |
| 35 | SUPPLY,DELIVERY AND INSTALLATION OF MORTUARY COLD-ROOM EQUIPME | NJIWA TECHNOLOGIE | 2,497,828 | | | 2,497,828 | COMPLETE |
| 36 | SUPPLY,DEIVERY AND INSTALLATION & COMMISSIONING ENDOSCOPY/COLOI | BRIGHT DIAGNOSTIC | 14,994,143 | 26/02/2021 | - | 14,994,143 | COMPLETE |
| 37 | SUPPLY,DELIVERY AND INSTALLATION & COMMISSIONING OF DENTAL UNIT A | LEADMAN SOLUTION LTD | 2,494,876 | 26/02/2021 | - | 2,494,876 | COMPLETE |
| 38 | PROPOSED RENOVATION OF DOCTORS INTERN STAFF HOUSE | SHERIMU ENTERPRISES | 1,898,150 | | - | 1,898,150 | COMPLETE |
| 39 | SUPPLY, DELIVERY AND INSTALLATION OF WORKSHOPTOOLS AND MACHINES | DIAMOND SPEAR | 2,466,000 | | - | 2,466,000 | COMPLETE |
| 40 | Proposed ramp renovation at the county health headquarters | Ambam investiments | 553,789 | 3/3/2018 | - | 553,789 | COMPLETE |
| 41 | Prposed Kiambere comprehensive care Centre (CCC) | Afrocrest energy | 299,059 | | - | 299,059 | COMPLETE |
| 42 | Proposed renovation works at Karurumo Health Centre | Dimutz investments | 905,345 | 12/6/2019 | - | 905,345 | COMPLETE |

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|---|---|---|---|---|---|---|---|
| 43 | Completion of Ngiiri Dispensary | | 2,945,000 | | - | 2,945,000 | COMPLETE |
| 44 | Completion and toilet block at Kasioni Dispensary | | 3,926,799 | | - | 3,926,799 | COMPLETE |
| 45 | Medical Equipment ,Furniture And Linen - Ugweri | Jiwa Technologies | 3,195,314 | | - | 3,195,314 | COMPLETE |
| 47 | Proposed completion works at Mutuobare Disp. | Njangofam Ventures | 902,960 | | - | 902,960 | COMPLETE |
| 48 | Proposed construction of kitchen at siakago | m/s kenric investment Ltd | 2,000,000 | | - | 2,000,000 | COMPLETE |
| 49 | Proposed supply, delivery installation and commissioning of mortuary coldroom equipments at Karaba H/Centre | Njiwa technologies | 1,999,840 | | - | 1,999,840 | COMPLETE |
| 50 | Improvement of Kiritiri L4 Hospital | Njiru building | 7,998,618 | | - | 7,998,618 | COMPLETE |
| 51 | Proposed construction of kangaroo dispensary | Jiwa Technologies | 992,693 | | - | 992,693 | COMPLETE |
| 52 | Proposed improvement and alterations at kianjokoma theatre into isolation wards | Jufex Auto Hardware | 2,881,231 | | - | 2,881,231 | COMPLETE |
| 53 | Proposed improvement and alteration works at Runyenjes hospital into isolation wards | Jufex Auto Hardware | 3,908,719 | | - | 3,908,719 | COMPLETE |
| 54 | Proposed construction of blue valley dispensary | Njiru building | 994,781 | | - | 994,781 | COMPLETE |
| 55 | Proposed construction of Rukuriri Dispensary | Jahmuwiz Ent | 1,998,600 | | | 1,998,600 | COMPLETE |
| 56 | 15.Proposed construction of Kirie market Toilets | Milkiro compliance | 499,774 | | - | 499,774 | COMPLETE |
| 57 | 16.proposed construction of Gatitu dispensary | Haralds consultants | 1,499,850 | | - | 1,499,850 | COMPLETE |
| 58 | 17.Kithimu Staff House external works | Njiru building | 2,498,680 | | - | 2,498,680 | COMPLETE |
| 59 | 18. Supply delivery & commissioning of washing machines at Siakago, Ishiara & Kianjokoma Hospitals | shackdavies | 7,189,250 | | - | 7,189,250 | COMPLETE |
| 60 | 19. Proposed construction works at Ciangera Disp. | Brivi Enterprises Ltd | 1,996,906 | | - | 1,996,906 | COMPLETE |
| 61 | 20. Proposed construction works at Gatitu Disp. | Mwalco co. | 498,422 | | - | 498,422 | COMPLETE |
| 62 | 21 Completion of Ngiiri dispensary and toilet block | Njiwa technologies | 2,945,000 | | - | 2,945,000 | COMPLETE |
| 63 | 22 Completion of kasioni dispensary | Njiru contractors | 3,926,799 | | - | 3,926,799 | COMPLETE |
| 64 | construction of ECDE Centre at Karigiri - Evurori ward | JAHMUWIZ ENTERPRISES | 1,198,823 | 2019/2020 | | 1,198,823 | COMPLETE |
| 65 | construction of ECDE Centre at Kanyuambora - Evurori ward | VIVI ENTERPRISES | 1,199,602 | 2019/2020 | | 1,199,602 | COMPLETE |
| 66 | construction of ECDE Centre at Gitungati -mavuria ward | XPAD SOLUTION | 1,199,770 | 2019/2020 | | 1,199,770 | COMPLETE |
| 67 | construction of ECDE Centre at Marimari - kiambere ward | LENRISH INVESTMENTS | 1,198,906 | 2019/2020 | | 1,198,906 | COMPLETE |
| 68 | construction of ECDE Centre at Karurumo - kyeni south ward | MOSKANY CONSTRUCTIO | 1,197,074 | 2019/2020 | | 1,197,074 | COMPLETE |
| 69 | construction of ECDE Centre at Kanginga - kyeni south ward | GRASTERKIM INVSETMENT | 1,199,138 | 2019/2020 | | 1,199,138 | COMPLETE |
| 70 | CONSTRUCTION OF COMPUTER WORKSHOP AT KITHIMU VTC | HARADS CONSULTANTS | 1,599,215 | 2019/2020 | | 1,599,215 | COMPLETE |
| 71 | Construction Of Classroom at Rutumbi Ecde Centre | KINS GENERAL SUPPLIERS LTD | 1,199,994 | 2018-2019 | | 1,199,994 | COMPLETE |
| 72 | Construction Of Classroom at Gatondo ECDE Centre | TIDES INVESTMENTS | 1,197,510 | 2018-2019 | | 1,197,510 | COMPLETE |
| 73 | Construction Of Classroom at Kamaua ECDE Centre | GRASTERKIM INVSETMENT | 1,196,371 | 2018-2019 | | 1,196,371 | COMPLETE |
| 74 | CONSTRUCTION OF DORMITORY AT MAKIMA VTC | SMOOTHLIFT MERCHANT | 1,243,723 | 2018-2019 | | 1,243,723 | COMPLETE |
| 75 | FENCING OF NGERWE ECDE COMPOUND | CIRANGA BRICKS | 298,746 | 2017/2018 | | 298,746 | COMPLETE |
| 76 | Construction of classroom and equiping of NGANGARI ECDE CENTRE - MBETI SOUTH | DYNA CONSTRUCTIO | 1,499,266 | Jun-21 | | 1,499,266 | Awarded |
| 77 | Construction of classroom at Kathuriri ECDE CENTRE - Runyenjes central | SHEPHERD BUILDING AND | 1,197,545 | Jun-21 | | 1,197,545 | Awarded |
| 78 | Construction of classroom at Gichera ECDE CENTRE - KAGAARI SOUTH | JIMMEX CONSTRUCTIO | 1,198,906 | Jun-21 | | 1,198,906 | Awarded |
| 79 | Construction of classroom at KANDETE ECDE CENTRE -KYENI SOUTH | NJIWA TECHNOLOGIE | 1,199,858 | Jun-21 | | 1,199,858 | Awarded |
| 80 | construction of ECDE Classroom at KERANGI primary school- kiambere ward | GREENTENT ENTERPRISES | 1,199,250 | Jun-21 | | 1,199,250 | Awarded |
| 81 | construction of ECDE Classroom at itiira primary school- muminji ward | XPAD SOLUTIONS | 1,199,730 | Jun-21 | | 1,199,730 | Awarded |
| 82 | construction of MUTIRIAIGURU ECDE centres - Evurori WARD | DENMU CONSTRUCTIO | 1,669,941 | Jun-21 | | 1,669,941 | Awarded |
| 83 | construction of classroom at centre at GWAKAITHI ECDE CENTRE - EVURORI WARD | MILIKIRO COMPLIANCE | 1,197,510 | Jun-21 | | 1,197,510 | Awarded |
| 84 | construction of classroom at centre at RWANJERU ECDE CENTRE - EVURORI WARD | OSTRICH POWER CO. | 1,194,962 | Jun-21 | | 1,194,962 | Awarded |
| 85 | Construction of MAGACHA ECDE Centre - kyeni south ward | reshroy investments | 1,198,199 | Jun-21 | | 1,198,199 | Awarded |
| 86 | Construction of KERWA ECDE Centre - MAVURIA ward | XPAD SOLUTIONS | 1,199,892 | Jun-21 | | 1,199,892 | |
| 87 | Roofing of Manyatta market | Kenstar Electrical & | 3,998,638.00 | 29/6/2021 | | 3,998,638.00 | On going |
| 89 | construction of a public toilet at kamumu and ciangera-evurore | Milikiro compliance | 799,913.00 | 29/6/2021 | | 799,913.00 | On going |
| 90 | installation of streetlights at nembure –karingari -gaturi south ward | Jakenian construction & | 3,497,312.00 | 29/6/2021 | | 3,497,312.00 | On going |

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|---|---|---|---|---|---|---|---|
| 91 | proposed installation of floodlights in kyeni north ward | Mwaniki Electricals ltd | 997.917.84 | 29/6/2021 | | 997.917.84 | On going |
| 92 | construction of market shed at kamumu market – evurore | Stanrena Enterprises | 998,022.24 | 29/6/2021 | | 998,022.24 | On going |
| 93 | proposed installation of 1 (one) floodlight at nyagari – kyeni south ward | Quatic kenya co LTD | 399,490.31 | 29/6/2021 | | 399,490.31 | On going |
| 94 | the proposed installation of 1 (one) floodlight in mumunji ward | Quatic kenya co LTD | 499,128.27 | 29/6/2021 | | 499,128.27 | On going |
| 95 | construction of market shed in mumunji ward | Quatic kenya co LTD | 499,995.00 | 29/6/2021 | | 499,995.00 | On going |
| | installation of 3 (three) floodlights at ruguru ngandori ward | Quatic kenya co LTD | 1,485,784.81 | 29/6/2021 | | 1,485,784.81 | On going |
| 97 | installation of floodlights at muthanthara, ishiara, kiogogo and kwamukiria markets – evurore ward | Quatic kenya co LTD | 1,595,953.47 | 29/6/2021 | | 1,595,953.47 | On going |
| 98 | repair of getua borehole mumunji ward | Wanczer contractors ltd | 499,844.00 | 29/6/2021 | | 499,844.00 | On going |
| 99 | rehabilitation kamweli borehole mwea ward | Midspan utilities | 799,913.00 | 29/6/2021 | | 799,913.00 | On going |
| 100 | installation of transformer at Gaturi North | Kenya Power | 1,375,393.00 | | | 1,375,393.00 | On going |
| 101 | installation of solar panels kagaari northward | Njeka Contractors & | 1,999,500.00 | 22/6/2021 | | 1,999,500.00 | On going |
| 103 | drilling, rehabilitation and equipping with a solar panel pump at mutuobare giatugu-borehole (kiambere ward) | Ngaya Contractors | 3, 380,820.00 | 22/6/2021 | | 3, 380,820.00 | On going |
| 104 | construction of boda boda sheds at ngunyumu and ngarweri (evurori ward). | Stanrena Enterprises | 398,645.60 | 22/6/2021 | | 398,645.60 | On going |
| 106 | Drilling and equipping with solar pump syatem of njigi village borehole (kiambere ward) | Nyaribo General | 3,388,012.00 | 22/6/2021 | | 3,388,012.00 | On going |
| 111 | Construction of Kiriiri Drift(phase 2) | Greentent Enterprises | 1,399,293.00 | | | 1,399,293.00 | Complete |
| 113 | Kathiga ka nyonga nyambori primary school road | Greentent Enterprises | 1,799,624.00 | | | 1,799,624.00 | Complete |
| 114 | Grading of Various roads | Greentent Enterprises | 1,499,833.60 | | | 1,499,833.60 | Complete |
| 5 | Hire of machinery (bull dozer & Grader) for maintenance of various roads in Makima ward | Smartkami Logistics | 3,497,610.06 | | | 3,497,610.06 | Complete |
| 116 | Hire of bulldozer and grader in evurore ward | Erickson highways | 3,994,394.70 | | | 3,994,394.70 | Complete |
| 117 | Proposed Construction of John Nyaga M'kuma Box Culvert , | Sky Light Kenya Ltd | 2,651,983.88 | | | 2,651,983.88 | Complete |
| 118 | Maintenance of Rwika by-pass road | Kami way Bridges | 2,497,512.00 | | | 2,497,512.00 | Complete |
| 119 | Hire of bulldozer | Lihills Co ltd | 3,796,494.40 | | | 3,796,494.40 | Complete |
| 120 | Hire of machinery(Grader) for maintenance of various roads in Nthawa ward | Kami way Bridges | 2,997,208.00 | | | 2,997,208.00 | Complete |
| 121 | SUPPLY AND DELIVERY OF DESKTOPS | MASPADS COMPUTER | 159,900.00 | | | 159,900.00 | Complete |
| 122 | Maintenance of Nguru Itabua | Njiwa Technologies | 1,695,978.00 | | | 1,695,978.00 | Complete |
| 124 | Maintenance Of Mbuyari-Kiamatuto Road (Gaturi North) | County Classic Electronics Ltd | 1,069,195.20 | | | 1,069,195.20 | Complete |
| 126 | Maintenance Of Igumo Gwa Kimenye Road (Gaturi South Ward) | Marnju Limited | 1,999,851.60 | | | 1,999,851.60 | Complete |
| 128 | Maintenance Of Gaciari A Road (Runyenjes Central) | Jahmuwiz Enterprises | 1,497,374.00 | | | 1,497,374.00 | Complete |
| 130 | Maintenance Of Mariari Primary – Muramba Mavuthu Road (Kiambere Ward) | Qlinx Supplies Limited | 1,981,916.00 | | | 1,981,916.00 | Complete |
| 132 | Maintenance Of Kamande Road (Nginda Ward) | Wanczer Contractors | 2,486,460.00 | | | 2,486,460.00 | Complete |
| 134 | Maintenance Of Gichugu Jaft, Maintenance Mutira Road, Mainatance Of Muthageri Kavutiri Primary Opening Of Roads (Gaturi North) | Altawoon General | 4,497,586.80 | | | 4,497,586.80 | Complete |
| 36 | Maintenance Of Mukangu – Kiriari – Gatoori Road (Ruguru-Ngandori Ward) | Royflex Contractors | 2,493,234.40 | | | 2,493,234.40 | Complete |
| 137 | | | | | | | Complete |
| 138 | Opening And Grading Of Road (Makima Ward) | Kami Way Bridges | 2,992,173.60 | | | 2,992,173.60 | Complete |
| 141 | Maintenance Of Syomathi – Thiba Road (Mbeti South) | Royflex Contractors | 3,194,872.00 | | | 3,194,872.00 | Complete |
| 143 | Maintenance Of Itonguri Kirigiri Ikunguru Road, Ruvutiri B Road, Muthanderi – Karue Road (Gaturi North) | Altawoon General | 2,997,602.40 | | | 2,997,602.40 | Complete |
| 145 | Maintenance Of Ngimari Road (Runyenjes Central) | Queens Haven Limited | 1,995,710.40 | | | 1,995,710.40 | Complete |
| 147 | Maintenance Of Kivwe Miriruri And Kivwe Gwagukenga Roads (Muminji Ward) | Tili Heights Limited | 1,493,210 | | | 1,493,210 | Complete |
| 149 | Maintenance Of Nguthi Road And Construction Of Karie Kathari Road. (Muminji Ward) | Kaki Tiles Limited | 1,997,056 | | | 1,997,056 | Complete |
| 151 | Maintenance Of Methano Nduva Ack Road (Kithimu Ward) | Ngaya Contractors | 1,997,404 | | | 1,997,404 | Complete |
| 153 | Grading Of Various Roads In Mbeti South Ward | Westomax Investment Ltd | 2,495,160 | | | 2,495,160 | Complete |
| 155 | Maintenance Of Murumiri Hospice Road (Mbeti South) | B2M General Suppliers Ltd | 1,994,040 | | | 1,994,040 | Complete |
| 157 | Installation Of Culverts Mavuria | Minket Enterprises | 999,862.00 | | | 999,862.00 | Complete |
| 159 | Maintenance Of Gitaungu Road (Muminji Ward | Jahmuwiz Enterprises | 999,746 | | | 999,746 | Complete |
| 161 | Maintenance Of Kanvara Road (Ruguru-Ngandori Ward) | Dyna Construction | 3,480,478.00 | | | 3,480,478.00 | Complete |
| 163 | Maintenance Of Havard Mwana Wa Gitii Road (Mbeti North) | Kami Way Bridges | 3,484,506.60 | | | 3,484,506.60 | Complete |

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|---|---|---|---|---|---|---|---|
| 165 | Maintenance Of Kauga B Road (Nginda Ward) | Njiru Building Contractors | 2,540,400.00 | | | 2,540,400.00 | Complete |
| 167 | Maintenance Of Rukungu-Mwondu Road (Nthawa Ward) | Kaki Tiles Limited | 1,993,344 | | | 1,993,344 | Complete |
| 169 | Maintenance Of Rwika Market To Rianjeru Tarmac Junction Road (Mbeti South) | Mbowak limited | 2,498,129.60 | | | 2,498,129.60 | Complete |
| 171 | Maintenance Of Kithunguthia-Gituri B Road (Gaturi North) | County Waves Limited | 999,200.80 | | | 999,200.80 | Complete |
| 173 | Maintenance Of Itiira-Kathutheri Road (Muminji Ward) | Tili Heights Limited | 997,136 | | | 997,136 | Complete |
| 175 | Grading Of Roads In Kiambere | Njewaco Limited | 1,995,722 | | | 1,995,722 | Complete |
| 177 | Maintenance Of Kibera Road (Nginda Ward) | Njiru Building Contractors | 2,278,008.00 | | | 2,278,008.00 | Complete |
| 179 | Maintenance Of Gakurungu Road (Nginda Ward) | Njiwa Technologies | 2,013,963.00 | | | 2,013,963.00 | Complete |
| 181 | Maintenance Of Kararitiri Emau Road (Kagaari North) | Evload Contractors | 2,99,815.68 | | | 2,99,815.68 | Complete |
| 183 | Maintenance Of Wango Kwa Kimilu Road (Mwea Ward) | Hewing ltd | 2,495,131.00 | | | 2,495,131.00 | Complete |
| 185 | Opening Of Roads Nthawa Ward | Nilcoco Limited | 3,990,040.40 | | | 3,990,040.40 | Complete |
| 187 | Maintenance Of Wango Kwa Kimilu Road | Hewin Consulting | 2,495,131.00 | | | 2,495,131.00 | Complete |
| 189 | Maintenance Of Frangesco Road | Space Geo Enterprises Ltd | 2,488,316.00 | | | 2,488,316.00 | Complete |
| 191 | Maintenance Of Kanyakiri Road (Ruguru Ngandori Ward) | B2M General Supplies Ltd | 1,996,766.00 | | | 1,996,766.00 | Complete |
| 193 | Maintenance Of Managia Ndumari Road, Kwa Elisha Gaturi Road, Senior Chief Road, Kwa Gatungu Roads (Kagaari South Ward) | Altawoon General | 3,255,876.40 | | | 3,255,876.40 | Complete |
| 195 | Maintenance Of Tarmac-Kawanjara Catholic Road, Kivoo-Kwa Masister Road, Gashage-Tarmac Roads. (Kagaari South Ward | Altawoon General | 3,595,431.60 | | | 3,595,431.60 | Complete |
| 197 | Maintenance Of Mbondoni – Mwalimu Njue- Ndunduni Road –Makima (Makima Road) | Jufex Auto Hardware Co. | 1,498,256.00 | | | 1,498,256.00 | Complete |
| 199 | Installation And Repair Of Various Culverts Makima (Makima Ward | Dylix Company Limited | 2,497,132.00 | | | 2,497,132.00 | Complete |
| 201 | Maintenance Of Kathangeri –Old Bridge, Gatumbi, Mururiri Road, Iriari Ngururiri Road, Gatema- John Njoka Road (Kyeni North) | Hiwco Limited | 3,998,524.00 | | | 3,998,524.00 | Complete |
| 202 | Maintenance Of Musingini Malikini Kilia Ngomola Road. (Mwea Ward) | D.M.N. Civil Engineering | 2,996,326.40 | | | 2,996,326.40 | Complete |
| 204 | Maintenance Of Kwa Mutu- Muregwa- Macumo, Ngurumo Roads (Kagaari South Ward) | Vibrant Construction | 2,921,320.00 | | | 2,921,320.00 | Complete |
| 205 | Opening Of Cieria Ndivuri & Grading And Intallation Of Culverts Of Ndiuri Road (Muminji Ward) | Sparkron Networks Co. | 1,498,232.80 | | | 1,498,232.80 | Complete |
| 207 | Maintenance Of Kigangari Road, Coffee Factory Road, Ngomani Road (Runyenjes Central) | Kep Engineering | 4,695,111.60 | | | 4,695,111.60 | Complete |
| 209 | Maintenance Of Various Roads (Makima Ward) | Kinwan General | 2,985,724.00 | | | 2,985,724.00 | Complete |
| 211 | Maintenance Of Karurumo Kandete Road.( Kyeni South Ward) | Chatin Enterprises | 1,999,255.36 | | | 1,999,255.36 | Complete |
| 213 | Gravelling Of Kyeni East Location Roads (Kyeni South Ward) | Wangalex Ventures | 2,495,102.00 | | | 2,495,102.00 | Complete |
| 215 | Rehabilitation Of Gakungugu Foot Bridge (Evurore Ward) | Evload Contractors | 1,498,662.00 | | | 1,498,662.00 | Complete |
| 217 | Installation Of Culverts (Mbeti North Ward) | Nilcoco Limited | 802,720.00 | | | 802,720.00 | Complete |
| 219 | Maintenance Of Kevote- Gicagi Road (Gaturi North) | Kamugere Gen. | 999,200.80 | | | 999,200.80 | Complete |
| 221 | Maintenance Of Gitaraka Wango Road (Mwea Ward) | Genpely Contractors | 1,094,916.00 | | | 1,094,916.00 | Complete |
| 223 | Maintenance Of Kamunyagia – Mwea Makima (Mwea Ward) | Kinsam Investments | 1,289,688.00 | | | 1,289,688.00 | Complete |
| 225 | Maintenance Of Kirigi Road, Maintenance Of Ivari B Road (Runyenjes Central Ward) | Macbook Holdings | 3,497,411.60 | | | 3,497,411.60 | Complete |
| 227 | Maintenance Of Muraru- Bypass Road (Mbeti South) | Vibrant Solutions | 2,992,684.00 | | | 2,992,684.00 | Complete |
| 228 | Opening And Maintenance Of Katwanyaga- Kavengrle Road – Makima (Makima Ward) | D.M.N Civil Engineering | 1,991,627.20 | | | 1,991,627.20 | Complete |
| 230 | Maintenance Of Roads (Evurore Ward) | Majco Company | 3,995,620.00 | | | 3,995,620.00 | Complete |
| 232 | Installation Of Culverts In Various Roads (Kyeni South Ward) | Chatin Enterprises | 985,218.16 | | | 985,218.16 | Complete |
| 234 | Maintenance Of Kimangaru Access Roads (Mbeti North) | Kami Way Bridges | 3,887,102.00 | | | 3,887,102.00 | Complete |
| 236 | Construction Of Mururi Kuui Drift | Chatin Enterprises | 1,384,193.20 | | | 1,384,193.20 | Complete |
| 238 | Maintenance Of Kwa Syongua Ngandi Gatuiri Maviani to Ngandi Road (Mwea Ward) | Kinsam Investments | 2,986,536.00 | | | 2,986,536.00 | Complete |
| 240 | Maintenance Of Wachira Kithiga Road (Nginda) | Vibrant Solutions | 2,881,266.00 | | | 2,881,266.00 | Complete |
| 241 | Maintenance Of Kigaa Gicagi/Gacuki Road, Gitare Kiaragana, Kang'ondu B Road. (Runyenjes Central) | Flipwanlit Limited | 3,998,806.50 | | | 3,998,806.50 | Complete |
| 243 | Installation Of Culverts (Evurore Ward) | Vivi Enterprises | 1,997,752.00 | | | 1,997,752.00 | Complete |
| 245 | Installation Of Culverts At Kamavindo Drift (Evurori Ward) | Evload Contractors | 1,999,909.60 | | | 1,999,909.60 | Complete |
| 247 | Gravelling Of Kyeni Central Road(Kyeni South Ward) | Evload Contractors | 2,497,213.20 | | | 2,497,213.20 | Complete |
| 249 | Maintenance Of St Teresa road(Kithimu Ward) | Reshroy Investments | 2,991,466.00 | | | 2,991,466.00 | Complete |
| 251 | Maintenance Of Beat To Karuga Mutitu Road(Runyenjes Centralward) | Remroy Enterprises | 3,998,798.40 | | | 3,998,798.40 | Complete |

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|---|---|---|---|---|---|---|---|
| | Maintenance Of Kwa Ngondi Full Gospel Road | Royflex Contractors | 3,102,002.40 | | | 3,102,002.40 | Complete |
| 256 | Maintenance Of Mbuvori Kamavindi Road(Nginda Ward) | Wanczer Contractors | 3,482,563.60 | | | 3,482,563.60 | Complete |
| 258 | Maintenance Of Karumiri Access Road (Nginda Ward) | Space Geo Enterprise LTD | 3,440,468.36 | | | 3,440,468.36 | Complete |
| 260 | Maintenance Of Kwa Ndwiga Gutonya Road(Ruguru Ngandori Ward) | Wakeh Holdings Ltd | 3,471,323.00 | | | 3,471,323.00 | Complete |
| 263 | Maintenance Of Mutethania Road (Kithimu Ward) | Remroy Investments | 3,214,476.00 | | | 3,214,476.00 | Complete |
| | Maintenance Of Gakambura Road (Ruguru Ngandori Ward) | Tolerance Contractors | 1,993,228.00 | | | 1,993,228.00 | Complete |
| 268 | Maintenance Of Ack St.Paul Road (Nginda Ward) | Groundshakers Contractors | 3,490,382.00 | | | 3,490,382.00 | Complete |
| 270 | Maintenance Of Kwa Njaga –Munyi Garukungu Road (Mbeti North Ward) | Japeco Limited | 3,960,462.70 | | | 3,960,462.70 | Complete |
| 273 | Maintenance Of Kwa Gachogo Njiru Matua Road (Kithimu Ward) | Dyna Construction | 3,492,876.00 | | | 3,492,876.00 | Complete |
| 275 | Widenig/Grading/Murraming Of Matangiri/Ithara/Gicuvirori Roads (Mbeti North Ward) | Nilcoco Limited | 2,989,146.00 | | | 2,989,146.00 | Complete |
| 277 | Maintenance Of Nduva Gichegeri Road (Kithimuward) | Miknet Enterprises | 1,099,459.60 | | | 1,099,459.60 | Complete |
| 279 | Maintenance Of Mirangari Main Tarmac Road(Kagaari South Ward) | Wyckmer Agencies | 3,191,415.20 | | | 3,191,415.20 | Complete |
| 282 | Maintenance Of Kamuthatha Police Post Karindi – Wakioni Chief Road (Kithimu) | Wyckmer Agencies | 999,003.60 | | | 999,003.60 | Complete |
| 284 | Maintenance Of Gwa Tujenge Iganjagi Road (Kithimu Ward | Diera Engineering & | 1,399,789.40 | | | 1,399,789.40 | Complete |
| 286 | Widening Maintenance Of Mondu Mutethania Kangaru Road (Kithimu Ward | Flipwanlit Limited | 2,499,080.80 | | | 2,499,080.80 | Complete |
| 289 | Grading, Murraming And Installation Of Culverts Of Nemburi Gikangatu ,Kathanuroad (Gaturi South Ward) | Royflex Contractors | 2,997,892.00 | | | 2,997,892.00 | Complete |
| 291 | Maintenance Of Karue Kwa Marigu,Kathee Road (Gaturi South Ward) | Qlinx Supplies Limited | 2,977,256.00 | | | 2,977,256.00 | Complete |
| 293 | Maintenance Of Mkadamia Maendelea Roads (Mbeti North Ward) | Hasoco Limited | 1,997,937.60 | | | 1,997,937.60 | Complete |
| 295 | Maintenance Of Kairuri Bank Road (Ruguru Ngandori Ward | Staweja Company | 998,122.00 | | | 998,122.00 | Complete |
| 298 | Maintenance Of Kiriari Market (Ruguru Ngandori Ward) | Chatin Enterprises | 1,996,998.00 | | | 1,996,998.00 | Complete |
| 300 | Maintenance Of Karima Road (Kagaari North Ward) | Evload Contractors | 997,437.60 | | | 997,437.60 | Complete |
| 302 | Maintenance Of Gaciari B Road (Runyenjes) | Flipwanlit Limited | 1,935,576.00 | | | 1,935,576.00 | Complete |
| 304 | Maintenance Of Ngarari – Kang'ethia Road | Remroy Enterprises | 3,498,258.40 | | | 3,498,258.40 | Complete |
| 306 | Maintenance Of Ndururi Road (Gaturi South Ward) | Dyna Construction | 2,123,809.20 | | | 2,123,809.20 | Complete |
| 308 | Maintenance Of Ithuiro Kasarani Road (Kagaari North Ward) | Royflex Contractors | 3,397,245.60 | | | 3,397,245.60 | Complete |
| 310 | Maintenance Of Kamwarime – Jugo Road (Kagaari North Ward | Flipwanlit Limited | 1,790,529.60 | | | 1,790,529.60 | Complete |
| 312 | Maintenance Of Njeruri - Mivutiri Road, Maintenance Of Mufu – Gatumbi Road | Chatin Enterprises | 1,990,455.60 | | | 1,990,455.60 | Complete |
| 314 | Maintenance Of Dipure Gatunduri Road (Gaturi South) | Macbook Holdings | 1,499,184.00 | | | 1,499,184.00 | Complete |
| 316 | Maintenance Of Muchagori -Gituri Kirangiri Road. | Altawoon General | 2,598,359.40 | | | 2,598,359.40 | Complete |
| 318 | SPOT MURRAMING OF IRUMIRI ROAD (NTHAWA WARD) | Queens Havens | 1,999,376.00 | | | 1,999,376.00 | Complete |
| 319 | MAINTENANCE OF ITHAARA –YAYERI ROAD | Remroy Enterprises | 3,997,708.00 | | | 3,997,708.00 | Complete |
| 320 | MAINTENANCE OF NJUKIRI ROAD | Kenric Investment | 1,486,250.00 | | | 1,486,250.00 | Complete |
| 321 | MAINTENANCE OF KWA MATU – MUREGWA MWOROTO-MACUMO NGURUMO ROADS | Vibrant Solutions | 2,921,320.00 | | | 2,921,320.00 | Complete |
| 322 | MAINTENANCE OF CATHOLIC KANTHAMBA, KIVOO MASISTER GACHAGE – TARMAC ROADS | Altawoon General | 3,595,431.60 | | | 3,595,431.60 | Complete |
| 323 | MAINTENANCE OF GATETE ROAD | Greentent Enterprises Ltd | 2,110,000.00 | | | 2,110,000.00 | Complete |
| 324 | MAINTENANCE OF GPA NGARIRA KAUVACIRI, MAINTENANCE OF ROADS IN MAVURIA | Nthuguni General | 2,299,143.20 | | | 2,299,143.20 | Complete |
| 325 | MAINTENANCE OF MUKANGU – GAKINDU – KIRIARI – GATOORI | Royflex Contractors | 2,493,234.40 | | | 2,493,234.40 | Complete |
| 326 | MAINTENANCE OF MUNENE ROAD | Reshroy Investments | 2,887,448.00 | | | 2,887,448.00 | Complete |
| 327 | OPENING OF ROADS, HIRE OF DOZING MACHINES | Mutahi Engineering | 3,497,980.20 | | | 3,497,980.20 | Complete |
| 328 | GRADING OF ROAD (MUMINJI WARD) | Diera Engineering & | 1,999,840.00 | | | 1,999,840.00 | Complete |
| 329 | CONSTRUCTION OF KIRITIRI DRIFT (MAVURIA WARD | Nthuguni General | 999,746.00 | | | 999,746.00 | Complete |
| 335 | Construction of Ngarira Drift | D.M.N engineering | 1,999,898.00 | | | 1,999,898.00 | Complete |
| 336 | Drainage systems (Ngambari – Ntharawe and Catholic Issaco Roads) | Sparkron Networks Co. | 2,999,760.00 | | | 2,999,760.00 | Complete |
| 338 | Mbonzuki Musingini | Genpelly Contractors | 2,199,592.00 | | | 2,199,592.00 | Complete |
| 339 | Sunrise Kiwanuka road | Reshroy Investments | 1,649,200.00 | | | 1,649,200.00 | Complete |
| 341 | Maintenance of Iriari Gichegeni Road | Evload Contractors | 2,998,572.00 | | | 2,998,572.00 | Complete |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 343 | Renovation of former county council treasurer house | Jamhuwiz Enterprises | 3,999,994.00 | | | 3,999,994.00 | Complete |
| 344 | MURRAMING OF GATEGI MARKET SHEDS (MWEA WARD) | Cinsil Investments | 399,968.00 | | | 399,968.00 | Complete |
| 345 | Mbonzuki Musingini | Genpelly Contractors | 2,199,592.00 | | | 2,199,592.00 | Complete |
| 346 | Maintenance Of Kathangariri Kyeni Road | Strut investments | 1,999,039.60 | | | 1,999,039.60 | Complete |
| 347 | Maintenance Of Gatema Njigi Road (Nginda Ward) | | | | | | Complete |
| 349 | Maintenance Of Kianjokoma Kathimba Road (Gaturi North) | Strut Investments | 999,200.80 | | | 999,200.80 | Complete |
| 350 | Maintenance Of Kamugere Kasarani Road (Gaturi North) | Danmar | 999,200.80 | | | 999,200.80 | Complete |
| 352 | Maintenance Of Zoori Ngerwe | Remroy Enterprises | 2,198,500.00 | | | 2,196,928.00 | Complete |
| 353 | MURRAMING AND GRADING OF MURARU SHEDS | Saecon Enterprises | 1,999,492.00 | | | 1,999,492.00 | Complete |
| 354 | MAINTENANCE OF KWA CIKU NJUKI ROAD | Dylix co limited | 3,360,000.00 | | | 3,325,000.00 | Complete |
| 355 | (A9) KIVWE- KITHIMU ROAD PHASE 2 | KENAKO INVESTMENTS | 25,908,845.00 | | 0.00 | 25,908,845.00 | ONGOING |
| 356 | RUNYENJES-KIGAA ROAD PHASE 2 | SUNNCO ENGINEERING | 24,732,864.68 | | 24,650,464.00 | 82,400.68 | ONGOING |
| 357 | MUKUURI KIRIMIRI ROAD PHASE 1 | PEANCO LIMITED | 23,421,813.75 | | 6,864,590.00 | 16,557,223.75 | ONGOING |
| 358 | (A9) KATHAGERI - KIGUMO ROAD PHASE 1 | MELLY & LELLY GENERAL | 24,491,022.00 | | 13,519,220.00 | 10,971,802.00 | ONGOING |
| 359 | RWIKA – JEREMIAH NYAGA TECHNICAL INSTITUTE ROAD PHASE 2 | QLINX SUPPLIES LTD | 25,840,334.00 | | 9,739,128.00 | 16,101,206.00 | ONGOING |
| 360 | (A9) KIVUE - KARINGARI PHASE 1 | JONJAMU GENERAL | 25,197,645.00 | | 0.00 | 25,197,645.00 | ONGOING |
| 361 | (A9) – MUFU MARKET ROAD PHASE 1 | TRUCO ENTERPRISES | 23,279,164.20 | | 6,919,632.00 | 16,359,532.20 | ONGOING |
| 362 | ISHIARA - KAREREMA ROAD PHASE 1 | MELLY & LELLY GENERAL | 24,471,641.30 | | 10,319,418.24 | 14,152,223.06 | ONGOING |
| 363 | MUKUURI -KANJA ROAD PHASE 2 | NJIWA TECHNOLOGIE | 31,225,648.70 | | 3,800,000.00 | 27,425,648.70 | ONGOING |
| | *GRAND TOTAL* | | *952,061,631.81* | | *209,882,520.24* | *742,142,539.57* | |

# EMBU COUNTY EXECUTIVE

## PENDING BILLS FOR UPGRADING OF ROADS TO BITUMEN STANDARDS

| No | TENDER NAME UPGRADING TO BITUMEN STANDARDS OF | BUDGET IN KSH | AMOUNT PAID | BALANCE | CONTRACTOR | STATUS |
|---|---|---|---|---|---|---|
| 1 | (A9) KIVWE- KITHIMU ROAD PHASE 2 | 25,908,845.00 | 0.00 | 25,908,845.00 | KENAKO INVESTMENTS LTD | ONGOING |
| 2 | RUNYENJES-KIGAA ROAD PHASE 2 | 24,732,864.68 | 24,650,464.00 | 82,400.68 | SUNNCO ENGINEERING AND CONTRACTORS LTD | ONGOING |
| 3 | MUKUURI KIRIMIRI ROAD PHASE 1 | 23,421,813.75 | 6,864,590.00 | 16,557,223.75 | PEANCO LIMITED | ONGOING |
| 4 | (A9) KATHAGERI - KIGUMO ROAD PHASE 1 | 24,491,022.00 | 13,519,220.00 | 10,971,802.00 | MELLY & LELLY GENERAL CONTRACTORS LTD | ONGOING |
| 5 | RWIKA – JEREMIAH NYAGA TECHNICAL INSTITUTE ROAD PHASE 2 | 25,840,334.00 | 9,739,128.00 | 16,101,206.00 | QLINX SUPPLIES LTD | ONGOING |
| 6 | (A9) KIVUE - KARINGARI PHASE 1 | 25,197,645.00 | 0.00 | 25,197,645.00 | JONJAMU GENERAL CONTRACTORS | ONGOING |
| 7 | (A9) – MUFU MARKET ROAD PHASE 1 | 23,279,164.20 | 6,919,632.00 | 16,359,532.20 | TRUCO ENTERPRISES LTD | ONGOING |
| 8 | ISHIARA - KAREREMA ROAD PHASE 1 | 24,471,641.30 | 10,319,418.24 | 14,152,223.06 | MELLY & LELLY GENERAL CONTRACTORS LTD | ONGOING |
| 9 | MUKUURI -KANJA ROAD PHASE 2 | 31,225,648.70 | 3,800,000 00 | 27,425,648.70 | NJIWA TECHNOLOGIES LTD | ONGOING |
| TOTAL | | **228,568,978.63** | | **152,756,526.39** | | |