

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY EXECUTIVE OF EMBU**

**FOR THE YEAR
ENDED 30 JUNE 2017**

KENYA NATIONAL AUDIT OFFICE
EMBU HUB

16 MAR 2018

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EMBU COUNTY EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017**

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

Embu County is constituted as per the constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Municipal Council and the ones that have been transferred from the National Government. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the county. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CEC, Finance and Economic Planning is financial reporting at the County Level.

Vision

A prosperous County with Equal Opportunities for all.

Mission

To ensure effective resource mobilisation and optimization for wealth and Job creation.

Core Values

Embu County upholds the values of accountability, transparency, excellence, accessibility, integrity, responsiveness, equity and teamwork.

(b) Key Management

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

	Name	Designation	Date of holding office
1.	H.E. Martin Nyaga Wambora	Governor	3 rd March 2013
2.	H.E. Dorothy Nditi Muchungu	Deputy Governor	3 rd March 2013
3.	Dr. John Njeru Njagi	CEC, Finance and Economic Planning	5 th April 2013
4.	Ms. Pauline Wairimu Njagi	CEC, Health Services	5 th April 2013
5.	Mr. Suleiman Kariuki Nthiga	CEC, Transport, housing and Infrastructure	5 th April 2013
6.	Dr. Patricio Njeru Njiru	CEC, Agriculture and Livestock	5 th April 2013
7.	Mr. Josphat Kithumbu Muriuki	CEC, Lands, Water and natural Resources	5 th April 2013
8.	Dr. Jamleck Muturi	CEC, Education and Vocational Training	5 th April 2013
9.	Eng. David Gitongan Njiru	CEC, Trade, Investments and Industrialization	5 th April 2013
10.	Ms. Emily Thaara Njuki	CEC, Youth and Sports	5 th April 2013
11.	Dr. Johnson Musomi Muema	CEC, Gender, Culture and Children	5 th April 2013
12.	Ms. Pamela Rita Kiarie	CEC, Public and Administration	5 th April 2013

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Dr. John Njeru Njagi CPA (K)	CEC, Finance and Economic Planning
2.	Ms. Ruth Wambui Ndirangu CPA (K)	Chief Officer, Finance
3.	Mr. Pius Mukundi Njagi CPA (K)	Head of County Treasury

(d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2017 were:

- County Assembly of Embu County
- Audit Committee
- Budget and Appropriation Committee
- Finance Committee

(e) Entity Headquarters

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

(f) Entity Contacts

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

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Embu Branch
P.O. Box
Embu, Kenya
3. Co-operative Bank of Kenya
Embu Branch
Embu, Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
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

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I. FORWARD BY THE CEC

It is my pleasure to present the County Government of Embu financial statements for the year ended 30th June 2017. The financial statements present the financial performance of the 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 is currently testing, as a pilot, the viability of using E-Citizen as the revenue collection system;
- 2) 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 2017, the County had projected revenues of KShs 6,725,470,023 consisting of KShs 803,772,092 from own sources and KShs 5,921,697,931 from other sources.

CARA revenues continue to form the largest part of our revenue budget, contributing 88% towards our budget. Our own generated revenues formed 12% of our budget.

Out of the projected revenue, the County was able to realise KShs 6,316,598,649 in actual revenues, representing 94% 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	5,921,697,931	5,925,191,708	100%
Borrowings	0.000	0.000	0%
Own generated revenues	803,772,092	391,406,940	49%
Total	6,725,470,023	6,316,598,649	94%





Table 1: Revenue performance in FY 2016/2017

b) Payments

Our total expenditure for the year amounted to KShs 5,845,793,933. KShs 1,947,393,303 was spent on development expenditure while KShs. 3,898,400,630 was spent on recurrent expenditure representing a ratio of 33:67 respectively.

Some of the development projects in FY 2016/2017 included the following:

Some of the development projects in FY 2016/2017 included the following:

<p>Kiritiri Health Centre</p>  <p>Construction of modern operating theatre</p>	<p>Kiritiri Modern Market Shed</p>  <p>Construction and Rehabilitation of market</p>
<p>Katheru Modern ECDE Centre</p>  <p>Construction of a modern ECDE Centre</p>	<p>Muthangari Earthdam – Kiambere Ward</p>  <p>Rehabilitation of Earthdams</p>







<p>Kibugu Tarmac Road</p>  <p>Construction of Kibugu Circuit road</p>	<p>Milk Cooler at Ugweri</p>  <p>Installation of milk cooler at ugweri</p>
<p>Embu Level 5</p>  <p>Completion of Theatre and ICU block</p>	<p>Kairuri Health Centre</p>  <p>Construction of a theatre</p>
 <p>Ndatu market</p> <p>Construction of a market shed</p>	<p>Embu Stadium</p>  <p>Construction of VIP dias and changing rooms; Construction of abolition block</p>

Figure 2: County Government Flagship projects completed in FY 2016/2017

The County Government has upgraded over 20 km of access roads into bitumen standards over the past one year. Additionally, the County has hired more ECD teachers to bridge the gaps. An ultramodern ICU and Theatre was constructed at a cost of KShs 250 million. This will go a long way in transforming Embu Level 5 Hospital into a teaching and referral hospital serving the residents of Embu County and the neighbouring Counties.

Much of the recurrent budget was spent on compensation for employees. This was as a result of salary increments awarded to Doctors and Nurses over the past year. However, we appreciate that a well remunerated workforce is necessary for service delivery. As such, we are committed to improving the welfare of our staff.

c) Cash flows

In the FY 2016/2017, we have not had many liquidity disruptions. This was as a result of proper planning by the County and timely disbursements by the National Treasury. The cash and cash equivalents decreased from KShs 1,213,228,100 as at 30th June 2016 to KShs 522,421,435 as at 30th June 2017.

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 to get staff and the Honourable Members of County Assembly to account for their imprests on time. Going into FY 2017/2018, we will place more emphasis on complying with the PFM regulations with regards to imprests.

e) Pending bills

We have reduced the pending bills from KShs. 1,042,904,103 to KShs. 940,974,958. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

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 in FY 2017/2018. 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 which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergize. In the table below, we summarize the key activities carried out by each department during the year:

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Department	Key Activities
CEC, Health Services	<ul style="list-style-type: none"> • Completion of ultra-modern theatre and ICU • Diagnosis equipment in the Level 5 Hospital • Several dispensaries were upgraded and new ones constructed • Implementation of the Doctors' and the Nurses' CBA
CEC, Transport, housing and Infrastructure	<ul style="list-style-type: none"> • Upgrading of Embu-Kibugu road to Bitumen standards • Refurbishment and opening of access roads
CEC, Agriculture and Livestock	<ul style="list-style-type: none"> • Supply of certified seeds • Introduction of A.I. services • Provision of dairy goats • Construction of milk coolers
CEC, Lands and Water	<ul style="list-style-type: none"> • Provision of water tanks • Construction of earth dams
CEC, Education and Vocational Training	<ul style="list-style-type: none"> • Construction and equipping ECDE classrooms • Hiring of ECDE teachers
CEC, Finance and Economic Planning	<ul style="list-style-type: none"> • Preparation of ADP
CEC, Trade and Industrialization	<ul style="list-style-type: none"> • Construction of new markets • Training of drivers and riders
CEC, Youth and Sports	<ul style="list-style-type: none"> • Renovation of Moi stadium • Organizing football tournaments
CEC, Gender, Culture and Children	<ul style="list-style-type: none"> • Providing women groups with tents and chairs • Completion of Social Halls
CEC, Public Service and Administration	

Table 2: Departmental performance in FY 2016/2017

Despite the notable achievements, we have experienced some challenges during the year. These include:

- 1) Poor own revenue collection – the actual revenue collected during the year was 6% of the total revenues. We are exploring ways of boosting revenue collection as mentioned earlier;
- 2) We have also experienced challenges with IFMIS as a result of down time and poor internet connectivity. This has in some instance delayed payments to suppliers;
- 3) Political processes – there were delays in approving the budget for FY 2016/2017 due to disagreements between the MCAs. This delayed some development projects scheduled for FY 2016/2017;
- 4) Staff turnover – staff turnover was high in top management due to the august 2017 general election. This negatively affected leadership and policy guidance in key areas;
- 5) Industrial Action – Strikes by health workers during the year paralyzed provision of health services for the better part of the year.

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Conclusion

FY 2016/2017 was a good year in general. Good progress was made and the momentum has been created 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.



County Executive Committee Member for Finance and Economic Planning
County Government of Embu.

2. STATEMENT OF CORPORATE GOVERNANCE

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. Budget and Appropriations 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. Peter Ngari Makenge	Chairperson	8 th May, 2013 to 30th June 2017
2.	Hon. Robert Njiru Ileri	Vice chairperson	8 th May, 2013 to 30th June 2017
3.	Hon. Ibrahim Swaleh	Member	8 th May, 2013 to 30th June 2017
4.	Hon. Susan Wangari	Member	8 th May, 2013 to 30th June 2017
5.	Hon. Paul Muchangi Njiru	Member	8 th May, 2013 to 30th June 2017
6.	Hon. Joseph Mwaniki Nyaga	Member	8 th May, 2013 to 30th June 2017
7.	Hon. Nancy Wairimu Muriithi	Member	8 th May, 2013 to 30th June 2017
8.	Hon. Antony Njue Mugeru	Member	8 th May, 2013 to 30th June 2017
9.	Hon. Steve Munene Mugendi	Member	8 th May, 2013 to 30th June 2017

Table 3: Public accounts committee members

Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

No.	Name	Position	Period served
1.	Hon. Joseph Mwaniki Nyaga	Chairperson	8 th May, 2013 to 30th June 2017
2.	Hon. Michael Njeru Kariuki	Vice chairperson	8 th May, 2013 to 30th June 2017
3.	Hon. Ibrahim Swaleh	Member	8 th May, 2013 to 30th June 2017
4.	Hon. Andrew Muiya Mbithi	Member	8 th May, 2013 to 30th June 2017
5.	Hon. Paul Mucangi	Member	8 th May, 2013 to 30th June 2017
6.	Hon. Robert Ileri	Member	8 th May, 2013 to 30th June 2017
7.	Hon. Martin Mwangi	Member	8 th May, 2013 to 30th June 2017
8.	Hon. Winrose Ileri	Member	8 th May, 2013 to 30th June 2017
9.	Hon. Agatha Muthoni	Member	8 th May, 2013 to 30th June 2017

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 constituted in 2016. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held four meetings in FY 2016/2017. The committee members during FY 2016/2017 were:

No.	Name	Position	Period served
1.	Mr. Nicasio Ileri	Chairperson	5th April 2017 to 30th June 2017
2.	Ms. Catherine Ndegi	Vice chairperson	5th April 2017 to 30th June 2017
3.	Mr. Moses Mbogo	Member	5th April 2017 to 30th June 2017
4.	Mr. David Muchangi	Member	5th April 2017 to 30th June 2017
5.	Ms. Miriam Gicovi	Member	5th April 2017 to 30th June 2017

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. In this regard, the County held an Annual consultative meeting in February 2017 where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

3. STATEMENT OF COMPLIANCE

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

- a) **Financial reporting** – Section 166 of the PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), not later than one month after the end of each quarter. Embu County complied with this requirements and submitted the quarterly reports within the stipulated timelines.
- b) **Fiscal responsibilities** – Section 107 of the PFM Act (2012) stipulates the requirements of the County Treasury in enforcing fiscal responsibility.
 - “The county government’s recurrent expenditure shall not exceed the county government’s total revenue” – in FY 2016/2017, Embu County complied with this requirement whereby the recurrent expenditure was KShs. 3,898,400,630 against total revenues of KShs 6,316,598,649.
 - “A minimum of thirty percent of the county government’s budget shall be allocated to the development expenditure” – in FY 2016/2017, KShs 2,561,606,267 (38%) was allocated to development expenditure against a total budget of KShs 6,725,470,023.

III. 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.

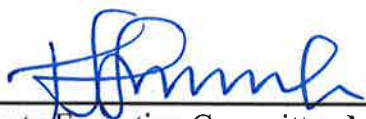
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2017, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the 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 Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on **30th September 2017**.



County Executive Committee Member – Finance

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON EMBU COUNTY EXECUTIVE FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of Embu County Executive set out on pages 17 to 45, which comprise the statement of assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation 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, because of the significance of the matters discussed in the Basis for Adverse Opinion Section of my report, the financial statements do not present fairly, the financial position of Embu County Executive as at 30 June 2017, 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 do not comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Presentation of Financial Statements

The International Public Sector Accounting Standards (Cash Basis) reporting template prescribed by the Public Sector Accounting Standards Board requires that a report on the follow up of previous year's audit recommendations be included as part of the annexures to the financial statements. However, the report on the follow up of previous year's audit recommendations at note VIII of the financial statements is just a template with no figures or actions taken by management as required.

In the circumstances, the presentation of the financial statements for the year ended 30 June 2017 do not comply with the prescribed format under the International Public Sector Accounting Standards (Cash Basis) as prescribed by the Public Sector Accounting Standards Board.

Report of the Auditor-General on the Financial Statements of Embu County Executive for the year ended 30 June 2017

2.0 Cash and Cash Equivalents

Note 12A of the financial statements states that during the year under review, the County Executive operated nineteen (19) main bank accounts with a total balance of Kshs.518,995,353 and fifty six (56) Danida Health facilities accounts with a total balance of Kshs.1,441,558 all totaling to Kshs.521,436,911 as detailed below;

Name of the Bank	Account Number	Purpose	Amount as at 30 June 2017 (Kshs.)
Central bank of Kenya	1000171014	Revenue account	370,932,893
Co-op Recurrent Account	1141408117000	Operational	771,891
Central bank of Kenya	1000170597	Development account	14,332,602
Central bank of Kenya	1000170581	Recurrent account	233
Kenya Commercial Bank	1178028569	Revenue collection account	43,712,500
Kenya Commercial Bank	1141517922	Exchequer revenue account	10,604,655
Co-operative Bank	01141408435600	Revenue account	-
Central Bank of Kenya	1000250372	Deposit	58,918,366
Co-op Alcoholic Control Board		Revenue	-550
KCB		Development	949,752
Co-op Mbeere District Hospital	1141569278801	Revenue	3,600
Co-op County Health Management Team	1141407087300	Revenue	250,170
Co-op Kianjokoma Sub-District Hospital	1141408461601	Revenue	156,035
Ishiara District Hospital	1141408211500	Revenue	427,818
Ishiara District Hospital	1141408211501	Revenue	18,580
Runyenjes District Hospital	1141408462201	Revenue	53,790
Embu County Salary	1141408453000	Operation	162,639
Embu Level 5 Hospital, KCB	1202479405	Revenue	18,648,698
Embu Level 5 Hospital, Co-op	1141408204800	Revenue	51,680
56 Danida Health Facilities Accounts	Various	Operations	1,441,558
Total			521,436,911

However, out of the nineteen (19) main bank accounts, fifteen (15) were commercial banks accounts; three (3) accounts in Kenya Commercial Bank and twelve (12) accounts in co-operative bank. The fifteen accounts in commercial banks were opened and operated against Section 82 of the Public Finance Management Regulations (County Government), 2015.

In the circumstance, the County Executive was in breach of the Public Finance Management Regulations (County Government), 2015 and no reason has been given for the anomaly.

Report of the Auditor-General on the Financial Statements of Embu County Executive for the year ended 30 June 2017

3.0 Revenue

3.1 Use of Multiple Revenue Collection Systems

During the year under review, the County Executive used various systems to account for and record revenue collected. The systems were; Local Authorities Integrated Financial Operations Management System (LAIFOMS), E revenue, MEDBOSS and manual systems. However, it was not clear why the County Executive was using the various systems whereas it had acquired an e-revenue collection system at a cost of Kshs.18,092,530 during the financial year 2015/2016.

3.2 Unbanked Revenue

During the year under review, the County Executive had targeted to raise Kshs.803,772,092 from local sources and Appropriation in Aid to supplement the national equitable share of revenue from the National Government and conditional grants. However, the LAIFOMS, manual and E-revenue systems show that the Executive raised Kshs.391,406,940 which was 48.7% of the annual local revenue target. Further, the County Executive's revenue collection systems reflected revenue collections totaling to Kshs.391,406,940 as at 30 June 2017 while the banking records reflected bankings totaling to Kshs.385,519,323 resulting into an unexplained and unreconciled variance of Kshs.5,887,617 as follows;

	Kshs.
Income as per LAIFOMS, Manual, E-revenue	391,406,940
Bankings	<u>385,519,323</u>
Revenue Under banked	<u>5,887,617</u>

In the circumstances, it was not possible to ascertain the accuracy and completeness of the Kshs.391,406,940 County own generated receipts as at 30 June 2017.

4.0 Acquisition of Assets

4.1 Non-current Assets

Annex 2 to the financial statements reflects various assets with a historical cost of Kshs.6,801,063,983. However, the County Executive did not maintain an updated fixed assets register. In addition, no register of parcels of land owned by the County Executive was made available for audit review. Further, the County Executive had grounded twenty-six (26) unserviceable vehicles that were continuously depreciating through wear and tear. Also, assets taken over from the defunct local authorities have not been incorporated in the asset register.

Consequently, it was not possible to ascertain the ownership, existence, security, valuation and location of fixed assets stated at Kshs.6,801,063,983 as at 30 June 2017.

4.2 Construction of Roads Using Unapproved Method

As previously reported in the financial year 2015/2016, the County Executive awarded a Contract for the design, building and upgrading to bitumen standards of 100kms of Roads in Embu County. This was as a result of tender number EBU/CNT/EOI/01/2015/2016 for expression of interest on consultancy and appropriate technology on road building materials and technology Supplier/Contractors. The County signed an agreement with the Contractor to carry out and bring to completion the works comprising the design, building and maintenance of the roads in two phases. Phase I was to be the Construction of the 12.2 Km Embu Town to Kibugu Town road which was to commence immediately at a cost of Kshs.389,754,106 while phase two was to be for construction of 87.8 Km of various roads at a cost to be determined later.

The bill of quantities for installation of Embu Kibugu Road were summarized as below:

Description	Amount (Kshs.)
Detailed Design, Specifications and Drawing	39,919,106
Preliminaries	37,515,000
Installation of TX-85 Soil Strengthener and SH-85 Soil Hardener	189,100,000
Spraying Double Layer PB-65 Water Proofing Soil Sealant & Dust Control	123,220,000
Total	389,754,106

The above products were to be used for stabilization of soil for the roads. However, as per Circular No. 1/2016 dated 15 June 2016 by the Ministry of Transport, Infrastructure, Housing and Urban Development, none of the proprietary products being promoted for stabilization of soils for road pavements construction had been approved for use on public roads. The County Executive followed up with the Ministry of Transport, Infrastructure, Housing and Urban Development to approve the use of the technology on the 12.2KM Embu/Kibugu road. The Ministry accepted with a condition that it was to monitor 5.8 KM section improved using probase as a research trail section while the remaining 6.4km of the road was to be improved using low volume seal standards using approved standards. Although the County Executive complied with the letter Ref: MOT/II/A.13/02 Vol. 1 dated 8 September 2016; there was no evidence of the Ministry monitoring the road.

In the circumstances, value for money for the Kshs.88,608,295.84 paid to the contractor during the financial year under review could not been ascertained.

4.3 Construction of Perimeter Walling at Umu Stadium

During the year under review, the County Executive Youth and Sports department awarded tender No. EBU/CNT/T/018/2016-2017 at a cost of Kshs.5,285,621 for perimeter wall fencing at Umu stadium. The contractor was paid Kshs.4,801,970 being work done as per certificate number one (1) and demand note number 11. However, a physical verification

Report of the Auditor-General on the Financial Statements of Embu County Executive for the year ended 30 June 2017

established that contrary to the certificate, the works indicated as having been completed had not been done and one side of the stadium was yet to be fenced due to land dispute.

In the circumstances, the Executive may not have received value for money equivalent to Kshs.4,801,970 expenditure.

4.4 Construction of Staff House at Mutuobare Dispensary

During the year under review, the County Executive advertised for the construction of staff house at Mutuobare dispensary through tender no. EBU/CNT/277881/2015-2016. The tender evaluation committee recommended the lowest evaluated responsive tenderer be considered for the award of tender at a total cost of Kshs.2,004,287. Although the staff house was complete the dispensary is not operational. Hence value for money for the project has not been realized to date.

4.5 Purchase of Land with Title Deed

During the year under review, the County Executive had an approved budget of Kshs.39,000,000 for acquisition of land under development expenditure for Lands Department. Out of this budget, the County Executive spent Kshs.37,500,000 being payments for parcels of land procured and valued through tender no. EBU/CNT/10B/2014-2015 dated 19 January 2015 and EBU/CNT/T/19/2015-2016 dated 26 October 2015. However, included in the Kshs.37,500,000 expenditure were four (4) parcels of land whose ownership documents were not availed for audit review. Further, the parcels of Land acquired had not been recorded in the assets register.

In the circumstances, it has not been possible to establish the security and ownership of the parcels of land valued at Kshs.37,500,000 as at 30 June 2017.

4.6 Construction of Earth Dams

During the year under review, the County Executive budgeted an expenditure of Kshs.55,617,042 for other infrastructure and Civil works. However, the actual expenditure was Kshs.40,489,336 which included Kshs.37,167,464.75 spent on construction of earth dams within the County for water use by the communities within the various earth dams' vicinity. In addition, although the earth dams had been constructed; there was no documentary evidence as to whether the dams were constructed on land owned by County Executive nor Memorandum of understanding between the County Executive and the private land owners on the utilization of earth dams.

Consequently, the security and ownership of the parcels of land where the earth dams were constructed including whether the Executive got value for money equivalent to the Kshs.37,167,465 could not be established.

5.0 Unaccounted for Tree Seedlings

During the year under review, the County Executive had an approved budget of Kshs.3,000,144 for Overhaul of Other Infrastructure and Civil Works under development

expenditure for Lands Department. However, included in the actual expenditure under this item was Kshs.17,500,000 spent on the supply of tree seedlings procured from Kenya Forest Services on 13 March 2017 as analyzed below;

P/Voucher	No. of Tree Seedlings	Amount (Kshs.)
150/03	80,000	2,000,000
148/03	80,000	2,000,000
149/03	120,000	3,000,000
152/03	80,000	2,000,000
151/03	120,000	3,000,000
157/03	80,000	3,000,000
156/03	80,000	2,500,000
Total	640,000	17,500,000

However, no documents were made available to show that there was an approved reallocation of funds from overhaul of other infrastructure and civil works to procurement of seedlings.

In addition, no records were made available to indicate how the purchased seedlings were issued out. Further, the budgeted provision for procurement of certified seeds was Kshs.14,499,856 while the actual expenditure was Kshs.17,500,000 resulting in an unapproved over-expenditure of Kshs.3,000,144.

In the circumstances, the propriety of the Kshs.17,500,000 excess expenditure could not be ascertained.

6.0 Unaccounted for Youth Funds

During the year under review, the County Executive transferred Kshs.25,700,000 from Embu County Treasury to Embu Youth Trust Fund account (0190264375530) at Equity Bank Embu branch comprising of Kshs.15,800,000 and Kshs.9,900,000 transferred on 9 November 2016 and 30 April 2017 respectively. However, although the Youth Trust Fund is an independent Fund Account which ought to have prepared separate Fund accounts, the respective Fund accounts were not made available for audit review as required by Section 116 (7) of the Public Finance Management Act, 2017 and Section 47 of the Public Audit Act, 2015 respectively.

In the circumstances, the Executive was in breach of the law and it was not possible to confirm whether the Kshs.25,700,000 transferred to the Youth Trust Fund account was utilized as appropriated and accounted.

7.0 Embu County Education Support Fund

Note 8 to the financial statements reflects a Kshs.170,517,265 Fund transfer to Embu County Education Support Fund A/C No 01141408639900 held at Cooperative Bank Embu Branch in respect to scholarship and bursaries. A review of the financial records revealed that at the beginning of the financial year, there was a Fund opening balance of Kshs.4,283,645 raising the total funds in this account to Kshs.174,800,910. However, the County spent Kshs.163,979,045 being 94% of the budgeted amount leaving out an unspent balance of Kshs.10,821,866. No separate financial statements have been prepared and submitted for audit on the fund.

In addition, although the Education Support Fund is an independent Fund Account, the respective Fund Accounts were not made available for audit review as required by Section 116 (7) of the Public Finance Management Act, 2012 and Section 47 of the Public Audit Act, 2015 respectively. The County Executive was therefore in breach of the law.

In the circumstances, the County Executive was in breach of the law and County residents did not get value for money equivalent to the undisbursed scholarship and bursaries totaling to Kshs.10,821,865.50.

8.0 Pending Bills

Annex 1 to the financial statements reflected pending bills totaling to Kshs.940,974,958 as at 30 June 2017 translating to approximately 14% of the County Executive's total budget. Further, the County Executive did not maintain a creditors/ pending bills ledger during the financial year under review. Hence the required supporting documents were not provided for audit verification.

In the circumstances, the existence, authenticity and accuracy of the pending bills balance of Kshs.940,974,958 could not be ascertained.

9.0 Outstanding Imprest

Note 13 to the financial statements reflect imprests totaling Kshs.14,546,909 that were outstanding for more than 6 Months Contrary to Section 93 (5) of the Public Finance Management Regulations (County Government), 2015 which requires imprest to be surrendered within 7 working days. No measures had been put in place to have the imprests surrendered as at 30 June 2017.

Consequently, the County Executive was in breach of the law and the recoverability of the imprests balance of Kshs.14,546,909 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Embu County Executive in accordance with ISSAI 30 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 adverse opinion.

Report of the Auditor-General on the Financial Statements of Embu County Executive for the year ended 30 June 2017

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, except for the matter described in the Basis for Adverse Opinion and Other Matter sections, I have determined that there are no key audit matters to communicate in my report.

Other Matter

1.0 Audit Findings on Lawfulness and Effectiveness (VFM) in Use of Funds

1.1 Late Submission of Financial statements

Section 164(4) (a) of the Public Finance Management Act, 2012 requires an entity's accounting officer to submit the entity's financial statements to the Auditor-General within three months after the end of each financial year. However, Embu County Executive submitted its financial statements for the year under review on 22 November 2017 which was over one month after the constitutional deadline.

In the circumstance, the County Executive was in breach of the Public Finance management act, 2012 and the Public Audit Act, 2015.

1.2 Shared Bank Accounts

A review of the payroll for Embu County Executive and the bank remittance payment schedule in the integrated Payroll and Personnel Database (IPPD) system revealed that twenty (20) employees shared Bank Accounts through which their salaries were paid. It was not clear how different employees shared bank accounts where the salaries were transmitted to.

In the circumstances, it was not possible to ascertain whether the twenty were genuine employees of the County Executive.

1.3 Non-operationalization of Emergency Fund

The County Executive budgeted an expenditure of Kshs.4,000,000 in respect to Emergency Fund as required by the Public Financial Management Act, 2012 Section 110 (1) and also as approved by the regulations that govern the Fund. However, the Fund was not operationalized by setting aside funds and opening a separate bank account as required by Section 111 (2) of the Public Finance Management Act, 2012.

In, the Circumstance, the County Executive was in breach of the Public Finance Management Act, 2012.

1.4 Budgetary Control and Performance

1.4.1 Revenue

The Embu County Executive had an approved revenue budget of Kshs.6,725,470,023 comprising of both development and recurrent expenditures of Kshs.2,561,606,267 and Kshs.4,163,863,756 respectively. However, out of the total approved revenue budget of Kshs.6,725,470,023, only Kshs.6,316,598,649 was realized resulting to a revenue short fall of Kshs.408,871,374 as follows;

Revenue Type	Budget (Kshs)	Actual (Kshs)	Variance (Kshs)	Percentage
Proceeds from Domestic and Foreign Grants	6,875,000	6,875,000	-	100%
Exchequer Releases	4,141,186,056	4,141,186,056	-	100%
Transfer from Other Gov't Entities	523,754,894	530,172,447	6,417,553	101%
Reimbursements & Refunds	1,249,881,981	1,246,958,206	(2,923,775)	96%
Other Receipts (Local Revenue)	803,772,092	391,406,940	(412,365,152)	54%
Total	6,725,470,023	6,316,598,649	(408,871,374)	94%

Out of the budgeted local revenue of Kshs.803,772,092 only, Kshs.391,406,940 was realized resulting to revenue shortfall of Kshs.412,365,152 (48.7%). It was therefore not possible to ascertain how the County would cover the Kshs.408,871,374 revenue shortfall which translates to a denial of an equivalent promised and expected services to the County residents.

1.4.2 Development Expenditure

Further, out of Kshs.2,561,606,267 development budget, only Kshs.1,947,393,237 (76%) was utilized resulting to an under expenditure of Kshs.614,213,030 as follows;

Department	Budget (Kshs)	Actual (Kshs)	Variance (Kshs)	Absorption %
Finance And Economic Planning	25,013,917	14,684,835	10,329,082	59%
Education, Science, Technology and ICT	146,604,645	98,102,501	48,502,144	67%
Health	355,989,364	224,379,648	131,609,716	63%
Infrastructure, Public Works, Housing And Energy	1,084,696,016	1,012,173,873	72,522,143	93%
Youth Empowerment And Sports	106,654,089	85,694,285	20,959,804	80%
Trade, Tourism, Investment And Industrialization	200,899,611	186,710,840	14,188,771	93%

Report of the Auditor-General on the Financial Statements of Embu County Executive for the year ended 30 June 2017

Agriculture, Livestock, Fisheries and Co-operative Development	139,584,486	112,467,891	27,116,595	81%
Lands, Water, Environment And Natural Resources	222,533,144	152,917,296	69,615,848	69%
Public Service And Administration	4,500,000	4,417,160	82,840	98%
Gender, Culture ,Children And Social Services	85,444,599	53,654,270	31,790,329	63%
Embu Level 5 Hospital	189,686,396	2,190,638	187,495,758	1%
Total	2,561,606,267	1,947,393,237	614,213,030	76%

The revenue short fall of Kshs.408, 871,374 and the development under expenditure of Kshs.614,213,030 renders the entire budget unrealistic.

In the circumstances, the development under—expenditure of Kshs.614,213,030 denied the residents of Embu County equivalent promised and expected services during the year under review.

2.0 Internal Control Weakness

2.1 Information, Communication and Technology (ICT) Environment

Review of the Country's ICT environment revealed that there was no formal approved ICT policy in place as at 30 June 2017 which includes data security policy and disaster recovery plans. Further, the ICT organization structure was not provided for review.

In the circumstance, the security and reliability of the County Executive's data including its Management Information System could not be ascertained.

2.2 Operations Without an Approved Staff Establishment

Records made available showed that the County Executive had 1,412 employees as at 30 June 2017, which excluded employees in the departments of lands, water, environment & natural resources and health whose number and other personnel details were not made available for audit. No explanation was given for the failure to present data on staff under the four departments for audit review. Further, the County Executive employed 226 casuals during the period under review, even though it did not have an approved staff establishment.

In the circumstances, the adequacy, appropriateness, existence and necessity to fill vacancies or the possibility of staff progression in the County Executive during the year ended 30 June 2017 could not be ascertained.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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 such 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.

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 the management either intends to liquidate the County Executive or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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.

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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the County Executive's internal control.

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

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

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



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 July 2018

EMBU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2017

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	6,875,000	-
Exchequer releases	2	4,141,186,056	3,511,510,477
Transfers from Other Government Entities	3	530,172,447	104,344,984
Returned CRF issues	4	1,246,958,206	-
County Own Generated Receipts	5	391,406,940	396,638,492
TOTAL RECEIPTS		6,316,598,649	4,012,493,953
PAYMENTS			
Compensation of Employees	6	2,396,484,902	2,115,983,487
Use of goods and services	7	672,952,695	454,321,727
Other grants and transfers	8	315,553,438	42,776,621
Social Security Benefits	9	9,694,008	-
Acquisition of Assets	10	1,947,393,303	990,786,856
Finance Costs, including Loan Interest	11	54,000	-
Transfers to other Government Entities	17	503,661,587	-
TOTAL PAYMENTS		5,845,793,933	3,603,868,691
SURPLUS /(DEFICIT)		470,804,717	408,625,262

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **30th September 2017** and signed by:



Chief Officer
Name: Ruth Wambui Ndirangu

ICPAK Member Number: 4384



Head of Treasury
Name: Pius Mukundi
ICPAK Member Number: 20125

EMBU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2017

I. STATEMENT OF ASSETS AND LIABILITIES

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12A	521,436,911	1,212,127,140
Cash Balances	12B	984,524	1,100,960
Total Cash and cash equivalent		522,421,435	1,213,228,100
Accounts receivables – Outstanding Imprests	13	14,546,909	-
TOTAL FINANCIAL ASSETS		536,968,344	1,213,228,100
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	14	58,918,366	-
NET FINANCIAL ASSETS		478,049,978	1,213,228,100
REPRESENTED BY			
Fund balance b/fwd	15	1,213,228,100	804,602,838
Prior year adjustments	16	1,205,982,839	-
Surplus/Deficit for the year		470,804,717	408,625,262
NET FINANCIAL POSITION		478,049,978	1,213,228,100

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **30th September 2017** and signed by:



Chief Officer

Name: Ruth Wambui Ndirangu

ICPAK Member Number: 4384



Head of Treasury

Name: Pius Mukundi

ICPAK Member Number: 20125

EMBU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2017

II. STATEMENT OF CASH FLOWS

		2016-2017	2015 - 2016
		Kshs	Kshs
Receipts from operating income			
Proceeds from Domestic and Foreign Grants	1	6,875,000	-
Exchequer Releases	2	4,141,186,056	3,511,510,477
Transfers from Other Government Entities	3	530,172,447	104,344,984
County Own Generated Receipts	5	391,406,940	396,638,492
Payments for operating expenses			
Compensation of Employees	6	2,396,484,902	2,115,983,487
Use of goods and services	7	672,952,695	454,321,727
Other grants and transfers	8	315,553,438	42,776,621
Social Security Benefits	9	9,694,008	-
Finance Costs, including Loan Interest	11	54,000	-
Transfers to other Government Entities	17	503,661,587	-
Adjusted for:			
Increase in accounts receivables	13	14,546,909	-
Increase in accounts payables	14	58,918,366	-
Adjustments during the year	16	1,246,958,206	-
Net cash flows from operating activities		2,462,569,477	1,399,412,118
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	(1,947,393,303)	(990,786,856)
Net cash flows from Investing Activities		(1,947,393,303)	(990,786,856)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		515,176,174	408,625,262
Cash and cash equivalent at BEGINNING of the year		1,213,228,100	804,602,838
Prior Year Adjustments	16	(1,205,982,839)	-
Cash and cash equivalent at END of the year		522,421,435	1,213,228,100

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **30th September 2017** and signed by:



Chief Officer - Finance
Name: Ruth Wambui Ndirangu
ICPAK Member Number: 4384



Head of Treasury Accounts
Name: Pius Mukundi
ICPAK Member Number: 20125

III. 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						
Proceeds from Domestic and Foreign Grants	6,875,000	-	6,875,000	6,875,000	-	100%
Exchequer releases	4,141,186,056	-	4,141,186,056	4,141,186,056	-	100%
Transfers from Other Government Entities	511,841,166	11,913,728	523,754,894	530,172,447	6,417,553	101%
Reimbursements and Refunds	1,249,881,981	-	1,249,881,981	1,246,958,206	2,923,775	100%
Other Receipts	803,772,092	-	803,772,092	391,406,940	412,365,152	49%
TOTAL	6,713,556,295	11,913,728	6,725,470,023	6,316,598,649	408,871,374	94%
PAYMENTS						
Compensation of Employees	2,400,524,367	62,000,000	2,462,524,367	2,396,484,968	66,039,399	97%
Use of goods and services	776,438,509	-47,644,048	728,794,461	672,952,695	55,841,766	92%
Other grants and transfers	1,595,850,987	-635,039,614	960,811,373	819,215,025	141,596,348	85%
Social Security Benefits	71,433,555	-60,000,000	11,433,555	9,694,008	1,739,547	85%
Finance Costs, including Loan Interest	-	300,000	300,000	54,000	246,000	18%
Acquisition of Assets	2,431,426,717	130,179,550	2,561,606,267	1,947,393,237	614,213,030	76%
Grand Total	7,275,674,135	550,204,112	6,725,470,023	5,845,793,933	879,676,090	87%

- (a) The adjustments in revenue is as a result of doctors' CBA funding by the National government and unspent funds from previous years swept back to CRF account.
- (b) The budget on finance costs was low as a result of lower interest rate and bank charges necessitated by interest rate capping in 2016;
- (c) The underperformance of other receipts was as a result of low actual revenue collections in key local revenue streams such as parking fee occasioned by matatu strike;
- (d) The budget on use of goods and services and acquisition of assets particularly on settling pending bills was also underutilised due to delay in passing the supplementary budget which was passed towards the end of May 2017.

EMBU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2017

The County Government of Embu financial statements were approved on **30th September 2017** and signed by:



Chief Officer - Finance
Name: Ruth Wambui Ndirangu
ICPAK Member Number: 4384



Head of Treasury Accounts
Name: Pius Mukundi
ICPAK Member Number: 20125

IV. 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						
Proceeds from Domestic and Foreign Grants	6,875,000	-	6,875,000	6,875,000	-	100%
Exchequer releases	4,141,186,056	-	4,141,186,056	4,141,186,056	-	100%
Transfers from Other Government Entities	511,841,166	11,913,728	523,754,894	530,172,447	6,417,553	101%
Reimbursements and Refunds	1,249,881,981	-	1,249,881,981	1,246,958,206	2,923,775	100%
Other Receipts	803,772,092	-	803,772,092	391,406,940	412,365,152	49%
TOTAL	6,713,556,295	11,913,728	6,725,470,023	6,316,598,649	408,871,374	94%
PAYMENTS						
Compensation of Employees	2,400,524,367	62,000,000	2,462,524,367	2,396,484,968	66,039,399	97%
Use of goods and services	776,438,509	-47,644,048	728,794,461	672,952,695	55,841,766	92%
Other grants and transfers	1,595,850,987	-635,039,614	960,811,373	819,215,025	141,596,348	85%
Social Security Benefits	71,433,555	-60,000,000	11,433,555	9,694,008	1,739,547	85%
Finance Costs, including Loan Interest	-	300,000	300,000	54,000	246,000	18%
TOTAL	4,844,247,418	-680,383,662	4,163,863,756	3,898,400,696	265,463,060	94%

- (a) The adjustments in revenue is as a result of doctors' CBA funding by the National government and unspent funds from previous years swept back to CRF account.
- (b) The budget on finance costs was low as a result of lower interest rate and bank charges necessitated by interest rate capping in 2016;
- (c) The underperformance of other receipts was as a result of low actual revenue collections in key local revenue streams such as parking fee occasioned by matatu strike;
- (d) The budget on use of goods and services and acquisition of assets particularly on settling pending bills was also underutilised due to delay in passing the supplementary budget which was passed towards the end of May 2017.

EMBU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2017

The County Government of Embu financial statements were approved on **30th September 2017** and signed by:



Chief Officer - Finance
Name: Ruth Wambui Ndirangu
ICPAK Member Number: 4384



Head of Treasury Accounts
Name: Pius Mukundi
ICPAK Member Number: 20125

V. 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						
Proceeds from Domestic and Foreign Grants	6,875,000	-	6,875,000	6,875,000	-	100%
Exchequer releases	4,141,186,056	-	4,141,186,056	4,141,186,056	-	100%
Transfers from Other Government Entities	511,841,166	11,913,728	523,754,894	530,172,447	6,417,553	101%
Reimbursements and Refunds	1,249,881,981	-	1,249,881,981	1,246,958,206	2,923,775	100%
Other Receipts	803,772,092	-	803,772,092	391,406,940	412,365,152	49%
TOTAL	6,713,556,295	11,913,728	6,725,470,023	6,316,598,649	408,871,374	94%
PAYMENTS						
Acquisition of Assets	2,431,426,717	130,179,550	2,561,606,267	1,947,393,237	614,213,030	76%
Grand Total	2,431,426,717	130,024,672	2,561,606,267	1,947,393,237	614,213,030	76%

- (a) The adjustments in revenue is as a result of doctors' CBA funding by the National government and unspent funds from previous years swept back to CRF account.
- (b) The budget on finance costs was low as a result of lower interest rate and bank charges necessitated by interest rate capping in 2016;
- (c) The underperformance of other receipts was as a result of low actual revenue collections in key local revenue streams such as parking fee occasioned by matatu strike;
- (d) The development budget particularly on settling pending bills was also underutilised due to delay in passing the supplementary budget which was passed towards the end of May 2017. As a result, commencement of some projects delayed.

EMBU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2017

The County Government of Embu financial statements were approved on **30th September 2017** and signed by:



Chief Officer - Finance
Name: Ruth Wambui Ndirangu
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Head of Treasury Accounts
Name: Pius Mukundi
ICPAK Member Number: 20125

VI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

S/ N	Programme/Sub-programme	2016/2017 FY Original Budget (Kshs.)	2016/2017 FY Adjustments (Kshs.)	2016/2017 FY Final Budget (Kshs.)	Actual Expenditure on Comparable basis (Kshs.)	Budget utilization difference (Kshs.)
		Kshs	Kshs	Kshs	Kshs	Kshs
1	General Administration Planning and Support Services	213,949,099	-41,308,183	172,640,916	158,047,552	14,593,364
2	County Leadership and Coordination	114,106,186	17,100,910	131,207,096	120,116,140	11,090,956
3	County Government Advisory Services	28,526,546	12,907,273	41,433,820	37,931,412	3,502,407
4	General Administration Planning and Support Services	39,364,421	-17,393,667	21,970,755	6,205,870	15,764,885
5	Economic Policy and County Planning	62,878,974	-16,666,745	46,212,228	13,053,128	33,159,100
6	Financial Management Services	71,261,098	14,203,913	85,465,011	24,140,488	61,324,523
7	Monitoring and Evaluation	24,905,210	-1,799,096	23,106,114	6,526,564	16,579,550
8	Research and Statistics	18,986,882	6,316,308	25,303,190	7,147,151	18,156,039
9	E-PROMIS	9,810,960	7,839,287	17,650,248	4,985,497	12,664,750
10	General Administration Services	43,455,510	112,572,951	156,028,461	133,319,167	22,709,294
11	Quality Assurance & Standards	52,884,158	51,134,816	104,018,974	88,879,444	15,139,529
12	ECDE and Tertiary Education (Polytechnics)	395,624,606	-135,577,171	260,047,435	222,198,611	37,848,823

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S/ N	Programme/Sub-programme	2016/2017 FY Original Budget (Kshs.)	2016/2017 FY Adjustments (Kshs.)	2016/2017 FY Final Budget (Kshs.)	Actual Expenditure on Comparable basis (Kshs.)	Budget utilization difference (Kshs.)
13	General Administration Planning and Support Services	73,805,377	156,238,701	230,044,077	210,702,864	19,341,213
14	Roads Transport	935,877,281	-360,767,087	575,110,194	526,757,160	48,353,034
15	Street lighting	67,278,654	277,787,463	345,066,116	316,054,296	29,011,820
16	Administrative Support Services	52,951,874	21,335,046	74,286,920	67,783,559	6,503,361
17	Crop Development and Management	165,828,305	-54,397,925	111,430,379	101,675,338	9,755,041
18	Agribusiness and Information Management	47,253,329	8,461,861	55,715,190	50,837,669	4,877,520
19	Livestock Resources Management and Development	61,104,924	-20,247,118	40,857,806	37,280,957	3,576,848
20	Fisheries Development	36,348,715	794,745	37,143,460	33,891,779	3,251,680
21	Cooperative Development & Management		52,000,844	52,000,844	47,448,491	4,552,352
22	General Administration Planning and Support Services	10,404,012	13,225,998	23,630,010	18,430,844	5,199,167
23	Youth Development and Empowerment Services	58,722,866	-35,092,856	23,630,010	18,430,844	5,199,167
24	Management and development of Sport and Sport facilities	52,043,560	18,846,471	70,890,031	55,292,530	15,597,501
25	Policy and General administrative services	16,092,339	-5,779,113	10,313,226	5,903,490	4,409,736
26	Gender and Social Development	65,442,178	-34,502,500	30,939,678	17,710,470	13,229,207

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S/ N	Programme/Sub-programme	2016/2017 FY Original Budget (Kshs.)	2016/2017 FY Adjustments (Kshs.)	2016/2017 FY Final Budget (Kshs.)	Actual Expenditure on Comparable basis (Kshs.)	Budget utilization difference (Kshs.)
27	Children Services	11,801,048	8,825,403	20,626,452	11,806,980	8,819,471
28	Culture and Cultural Preservation	13,946,694	27,306,210	41,252,904	23,613,961	17,638,943
29	General Administration Planning and Support Services	773,826,949	-434,820,156	339,006,793	321,695,899	17,310,894
30	Curative Health Services	445,586,878	560,270,791	1,005,857,669	948,017,020	57,840,649
31	Preventive and Promotive Health Services	345,558,766	345,054,273	690,613,038	606,271,728	84,341,311
32	Administrative Support Services	17,408,859	45,736,505	63,145,364	54,044,532	9,100,832
33	Trade development and Promotion	106,740,215	-2,023,340	104,716,875	89,624,545	15,092,330
34	Industrial Development and Investment	45,521,327	-17,387,659	28,133,668	24,078,901	4,054,768
35	Tourism Development	37,244,722	1,474,493	38,719,215	33,138,805	5,580,411
36	General Administration, Planning and Support Services	32,080,150	-2,035,036	30,045,114	21,749,902	8,295,213
37	Water Supply and sewerage Services	148,512,132	51,788,630	200,300,762	144,999,344	55,301,417
38	Environment Management and Natural Resources Conservation	79,672,120	-16,243,546	63,428,575	45,916,459	17,512,116
39	Land Policy and Planning	86,754,801	-46,694,648	40,060,152	28,999,869	11,060,283
40	General Administration Planning and Support Services	317,007,777	-246,070,907	70,936,871	60,937,223	9,999,647

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S/ N	Programme/Sub-programme	2016/2017 FY Original Budget (Kshs.)	2016/2017 FY Adjustments (Kshs.)	2016/2017 FY Final Budget (Kshs.)	Actual Expenditure on Comparable basis (Kshs.)	Budget utilization difference (Kshs.)
41	Curative Health Services	89,775,158	193,972,324	283,747,482	243,748,893	39,998,589
42	Preventive and promotive Health Services	66,129,535	52,098,583	118,228,118	101,562,039	16,666,079
43	General Administration Planning and Support Services	38,372,326	275,981,522	314,353,848	290,419,230	23,934,618
44	Public Service management	986,093,767	-977,770,985	8,322,782	7,689,093	633,689
45	General Administration Planning and Support Services	143,539,484	-139,702,251	3,837,233	2,893,944	943,289
46	ICT Infrastructure	67,070,326	-67,070,326	0	0	0
47	Administration of Human Resources in Public Service	112,366,821	-77,831,727	34,535,093	26,045,492	8,489,602
48	General Administration, Planning and Support Services	231,052,496	-179,556,146	51,496,350	48,479,937	3,016,413
49	Legislation , Representation and Legislative Oversight	360,704,724	30,613,191	391,317,915	363,761,216	27,556,699
	TOTAL	7,275,674,135	550,204,112	6,725,470,023	5,845,793,933	879,676,090

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

VI. 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 Embu County. 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 Government. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 and comprises of (County Executive of Embu, County Assembly of Embu, and the Car loan and mortgage fund)

The consolidated financial statements include all budgetary entities controlled by the County Government. A detailed schedule of consolidated entities is included under appendix 4.

3. Basis of consolidation

This consolidation is based on unaudited financial statements submitted by the individual entities to the Office of the Auditor General as at 30th September 2017 with a copy to the Controller of Budget, the County Treasury and the Commission on Revenue Allocation.

The financial statements are aggregated on a line by line basis with the inter-entity transactions of receipts and payment being eliminated at consolidation level to avoid overstatement of receipts or payments. The entities' accounting policies have been adjusted to form a consistent basis, where their effect is deemed material to this consolidated financial statement.

4. Recognition of receipts and payments

a) Recognition of receipts

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

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

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.

5. In-kind contributions

In-kind contributions are donations that are made to the County in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment

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or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2017, this amounted to Kshs 58,918,366 compared to Kshs 0.00 in prior period as indicated on note 14.

There were no other restrictions on cash during the year.

7. Accounts Receivable

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

8. Accounts Payable

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Non-current assets

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

10. Pending bills

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

11. 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 Embu County'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 1st July 2016 for the period 1st July 2016 to 30 June 2017 as required by law. There was 2 supplementary budgets passed in the year. A high-level assessment of the Embu County's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

12. Comparative figures

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

13. 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.

14. 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.

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VII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

These refer to grants received from domestic and foreign donors. The funds include grants received directly by the county government and those that are received by the National Government first and disbursed to the County. Embu County received Kshs. 6,875,000 from Danida health funds.

Name of Donor	Date received	Amount in foreign currency	2016 - 2017	2015 - 2016
			Kshs	Kshs
Grants Received from Multilateral Donors (International Organisations)				
DANIDA Health Funds	4 th May 2017	-	6,875,000	-
Grants Received from other levels of government				
(Insert name of donor)				
(Insert name of donor)				
Total			6,875,000	-

2 EXCHEQUER RELEASES

Exchequer releases refer to funds disbursed by the National Treasury to the County Government from the Exchequer. These funds are part of the allocations stipulated in County allocation of Revenue Act (CARA) 2016.

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	704,001,630	192,637,761
Total Exchequer Releases for quarter 2	683,295,700	898,031,733
Total Exchequer Releases for quarter 3	1,036,730,041	1,239,687,247
Total Exchequer Releases for quarter 4	1,717,158,685	1,181,153,736
Total	4,141,186,056	3,511,510,477

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

These refer to funds disbursed to the County Government from other government entities. These transfers are part of the conditional allocations stipulated in CARA 2016. In FY 2017/2017, Embu County received funds from the National Government's Ministry of Health, State Department of Infrastructure and Coffee Cesses shown below:

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Coffee cess	7,278,841	-
Abolishment of User Fees in Health Centers and Dispensaries	10,776,608	12,032,884
Free Maternal Healthcare	50,917,500	43,557,500
Doctors' CBA	110,865,000	-
Level 5 Hospitals Funds	286,705,202	-
Road Maintenance Fuel Levy Fund	63,629,296	48,754,600
TOTAL	530,172,447	104,344,984

The above amount has been reconciled with the sending Government entity

4 REFUNDS TO CRF ACCOUNT

These are unspent funds as at 30th June 2016. The funds are returned to CRF account. It includes funds held in CBK, other commercial banks and cash in hand.

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Equitable Share	1,246,958,206	-
Total	1,246,958,206	-

Unspent funds from previous year which were swept back to CRF

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 COUNTY OWN GENERATED RECEIPTS

The balance relates to funds generated from the County's local sources.

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Rents	6,924,311	20,410,172
Receipts from Administrative Fees and Charges - Collected as AIA	174,263,155	180,135,919
Business Permits	89,090,299	58,079,141
Cesses	45,409,713	55,748,171
Plot Rents	13,753,276	-
Building Approval Fees	4,219,869	5,707,504
Advertisement Fees	896,280	-
Enforcement fees Fees	1,215,425	-
Other miscellaneous revenues	1,766,655	-
Market/Trade Centre fees	19,557,260	22,334,263
Vehicle Parking Fees	10,779,470	-
Bus Park Fees	16,930,003	32,245,595
Slaughter Houses Administration	2,466,415	-
Water Supply Administration	176,285	-
Other Receipts Not Classified Elsewhere	3,958,524	21,977,727
TOTAL	391,406,940	396,638,492

A small improvement due to implementation of e-revenue system.

6 COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Basic salaries of permanent employees	2,230,419,478	2,015,230,586
Basic wages of temporary employees	15,510,749	91,225,389
Personal allowances paid as part of salary	104,748,229	9,527,512
Personal allowances provided in kind	11,636,007	-
Pension and other social security contributions	33,774,392	-
Other personnel payments	396,113	-
Total	2,396,484,968	2,115,983,487

Implementation of Doctors CBA in the year 2016-17 has contributed to the increased expenditure on salaries.

The county continues to hire ECDE instructors to increase access to education.

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7 USE OF GOODS AND SERVICES

The balance relates to the cost incurred on general office supplies, subsistence allowances, cost of services, routine maintenance of assets and other expenditure incurred on recurring basis.

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Utilities, supplies and services	36,175,711	35,238,731
Communication, supplies and services	5,793,817	7,923,819
Domestic travel and subsistence	37,476,966	30,084,819
Foreign travel and subsistence	2,526,918	1,190,000
Printing, advertising and information supplies & services	10,958,455	17,221,395
Rentals of produced assets	4,764,661	617,930
Training expenses	12,199,504	11,996,207
Hospitality supplies and services	9,798,189	12,797,678
Insurance costs	14,818,145	5,989,282
Specialized materials and services	252,125,631	182,206,123
Office and general supplies and services	18,998,313	13,705,684
Other operating expenses	186,342,031	110,329,389
Routine maintenance – vehicles and other transport equipment	67,516,405	12,084,890
Routine maintenance – other assets	13,457,950	12,935,780
Total	672,952,695	454,321,727

8 OTHER GRANTS AND OTHER PAYMENTS

This refers to grants and other transfers made by the County Government. These grants and transfers are made for a specific purpose. They include scholarship and bursary grants, payments from the emergency fund and subsidies to youths, women and persons with disabilities.

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Scholarships and other educational benefits	170,517,265	6,500,000
Subsidies to small businesses, cooperatives, and self employed	145,036,173	36,276,621
Total	315,553,438	42,776,621

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 SOCIAL SECURITY BENEFITS

The balance relates to social security benefits contributed by the County Government on behalf of its employees. The benefits include employer contribution to NSSF.

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Government pension and retirement benefits	9,694,008	-
Total	9,694,008	-

10 ACQUISITION OF ASSETS

This refers to development expenditure incurred by the County Government. This has been classified in terms of the assets acquired by the County Government in the year.

	2016 - 2017	2015 - 2016
Non-Financial Assets	Kshs	Kshs
Construction of Buildings	359,746,980	259,651,850
Refurbishment of Buildings	70,306,874	32,715,915
Construction of Roads	462,568,439	270,534,734
Construction and Civil Works	464,592,305	167,374,834
Overhaul and Refurbishment of Construction and Civil Works	311,058,189	22,617,651
Purchase of Vehicles and Other Transport Equipment	1,758,693	30,900,000
Purchase of Household Furniture and Institutional Equipment	39,195,800	665,000
Purchase of Office Furniture and General Equipment	26,220,636	18,803,629
Purchase of Specialised Plant, Equipment and Machinery	38,547,299	12,350,805
Rehabilitation and Renovation of Plant, Machinery and Equip.	7,242,618	2,902,687
Purchase of Certified Seeds, Breeding Stock and Live Animals	10,492,640	7,193,650
Research, Studies, Project Preparation, Design & Supervision	17,945,450	90,643,642
Rehabilitation of Civil Works	103,767,762	58,132,470
Acquisition of Land	33,949,552	16,299,989
Total	1,947,393,237	990,786,856

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 FINANCE COSTS, INCLUDING LOAN INTEREST

Finance costs refer to bank charges incurred on the County's bank accounts.

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank Charges	54,000	-
Total	54,000	-

12A: Bank Accounts

The balances refer to cash and cash equivalent balances held as at 30th June 2017 in all the county's bank accounts.

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2016 - 2017	2015 - 2016
			Kshs	Kshs
County Revenue Fund Account, 1000171014	Revenue		370,932,893	1,149,882,280
Co-op. Recurrent Account, 1141408117000	Operational		771,891.2	-
Central Bank of Kenya, 1000170581	Recurrent		233.15	11,123
Central Bank of Kenya, 1000170597	Development		14,332,602	102,481
KCB Exchequer Account, 1141517922	Revenue		10,604,655.15	13,485,040
KCB E-Revenue Account, 1178028569	Revenue		43,712,500	43,899,142
Embu County Deposit Account, 1000250372	Deposit		58,918,366	-
Co-op. Alcoholic Control Fund	Revenue		-550	-
KCB Road maintenance Fund	Development		949,752.35	-
Mbeere District Hospital, 1141569278801	Revenue		3,600.01	-
County Health Management Team, 1141407087300	Revenue		250,170	-
Kianjokoma Sub-District Hospital, 1141408461601	Revenue		156,035.02	-
Ishiara District Hospital, 1141408211500	Revenue		427,818	-
Ishiara District Hospital, 1141408211501	Revenue		18,580	-
Runyenjes District Hospital, 1141408462201	Revenue		53,790	-
Embu County Revenue, 1141408435600	Revenue		-	4,747,074
Embu County Salary, 1141408453000	Operation		162,639	-
Embu Level 5 Hospital KCB, 1202479405	Revenue		18,648,698	-
Embu Level 5 Hospital Co-op, 1141408204800	Revenue		51,680	-
Various Danida funded Expenditure Accounts - Health Facilities	Operation		1,441,558	-
Total			521,436,911	1,212,127,140

EMBU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2017

*Amount is per amount in the cash book.

12B: CASH IN HAND – Certificates attached

Cash in hand refers to cash collected and not banked by close of business on 30th June 2017 at various stations in the County. The cash is confirmed by a board of survey that counts the cash held.

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	984,524	1,100,960
Cash in Hand – Held in foreign currency	-	-
Total	984,524	1,100,960

Cash in hand should also be analysed as follows:

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Mbeere South Sub-County	493,980	28,460
Mbeere North Sub-County	50,670	481,630
Runyenjes Sub-County	286,441	132,375
Manyatta Sub-County	153,433	458,495
Total	984,524	1,100,960

13: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS - Attached

Outstanding imprests refers to cash issued to members of staff to pay for goods and services in the County and remained un-surrendered on 30th June 2017.

<i>Description</i>	2016 – 2017	2015 – 2016
	Kshs	Kshs
Government Imprests	14,546,909	-
	-	
Total	14,546,909	-

EMBU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2017

14. ACCOUNTS PAYABLE

Accounts payable refers to monies withheld by the County Government from contractors as at 30th June 2017. These deposits are refundable upon completion of the projects and confirmation of making goods defects if any.

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Deposits and Retention	58,918,366	-
Total	58,918,366	-

15. FUND BALANCE BROUGHT FORWARD

Fund balance brought forward refer to the closing fund balance as at end of the previous year which is carried forward to the following year.

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Bank accounts	1,212,127,140	804,602,838
Cash in hand	1,100,960	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	1,213,228,100	804,602,838

16. PRIOR YEAR ADJUSTMENTS

Prior year adjustments refer to changes made to restate the fund carried forward in the year 2016-2017 to read as Return to CRF account for the money to be budgeted in the current year.

Description of the error	2016 – 2017	2015 – 2016
	Kshs	Kshs
Adjustments on Bank balances	1,204,881,879	-
Adjustments on Cash balance	1,100,960	-
Adjustments on Payables	-	-
Adjustments on Receivables	-	-
Other Adjustments	-	-
	1,205,982,839	-

OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Construction of buildings	191,007,575.75	-
Construction of civil works	177,855,032.05	-
Supply of goods	171,987,682.80	-
Supply of services	400,124,667.10	-
	940,974,957.70	-

17.0: TRANSFERS TO OTHER GOVERNMENT ENTITIES

	2016 – 2017	2015 – 2016
	Kshs	Kshs
County Assembly of Embu	503,661,587	-
Total	503,661,587	-

VIII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Embu County is yet to receive the audit report for FY. 2015-2016.			

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 entity 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.....

EMBU COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE - Attached

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	A	B	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

EMBU COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

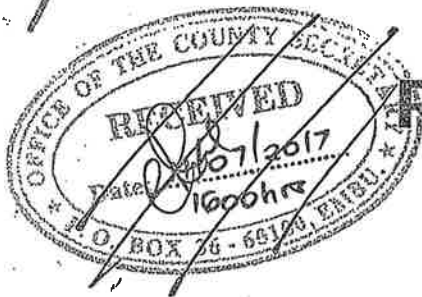
Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Land	3,570,955,909	33,949,552		3,604,905,461
Buildings and structures	534,828,175	1,772,040,615		2,306,868,790
Transport equipment	85,292,563	1,758,693		87,051,256
Office equipment, furniture and fittings	30,680,300	26,220,636		56,900,936
ICT Equipment, Software and Other ICT Assets	4,167,500	39,195,800		43,363,300
Other Machinery and Equipment	42,437,687	45,789,917		88,227,604
Heritage and cultural assets	18,753,900	10,492,640		29,246,540
Intangible assets	13,747,369	17,945,450		31,692,819
	552,807,276	-		552,807,276
Total	4,853,670,679	1,947,393,304		6,801,063,983

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 18 on acquisition of assets during the year.

EMBU COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 3 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)



REPUBLIC OF KENYA



EMBU COUNTY GOVERNMENT

Date: 5th JULY, 2017

THE CHIEF OFFICER,
DEPARTMENT OF FINANCE,
EMBU COUNTY GOVERNMENT.

Through,

THE DIRECTOR,
PUBLIC SERVICE AND ADMINISTRATION

*Forwarded
D. Muri
11/07/17*

Dear Sir,

**REF: REPORT ON BOARD OF SURVEY FOR MANYATTA
SUB COUNTY FOR THE YEAR ENDED ON 30TH JUNE 2017.**

The team of officers appointed via your letter of Ref EC/FIN/BO/SUR/1/12/3 dated 12th June 2017, was successful in undertaking the statutory duty. The team undertook the task as required in all the revenue collection reporting offices and cash offices and realized a report as summarized over leaf.

Yours faithfully,


ERICK IRERI
SUB COUNTY REVENUE OFFICER

SUMMARY OF BOARD OF SURVEY FOR MANYATTA SUB COUNT

DEPARTMENT	SECTION	CASH IN HAND AT 30/6/2017 IN KSH.
FINANCE AND PLANNING	REVENUE OFFICE TOWN HALL	24,5
HEALTH	EMBU LEVEL 5	79,42
	PUBLIC HEALTH OFFICE KAIRURI	2,60
	PUBLIC HEALTH OFFICE KIBUGU	50
AGRICULTURE	VETERINARY	2,17
	AGRICULTURE OFFICE (RUGURU NGANDORI WARD)	
LANDS	PHYSICAL PLANNING OFFICE	27,80
	DEPARTMENT OF SURVEY	15,90
TRADE	WEIGHTS AND MEASURES	50
TOTALS		153,43

Attached are F.O.51, for the department section concerned.

Erick Ileri (chairperson) sign.....

Daisy Njeru (member) sign.....

Katana Ndune(member) sign.....



REPUBLIC OF KENYA



EMBU COUNTY GOVERNMENT

Date 5 JULY, 2017

THE CHIEF OFFICER,
DEPARTMENT OF FINANCE
EMBU COUNTY GOVERNMENT

Through,

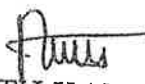
THE DIRECTOR,
PUBLIC SERVICE AND ADMINISTRATION.

Dear sir,

A REPORT ON BOARD OF SURVEY FOR RUNYENJES SUB
COUNTY FOR THE YEAR ENDED ON 30TH JUNE 2017.

The team of officers appointed vide your letter Ref EC/FIN/BO/SUR/1/12/37 dated 12th June 2017, was successful in undertaking the statutory duty. The team undertook the task as required in all revenue collection reporting offices and cash offices and realised a report as summarised over leaf.


Yours faithfully,

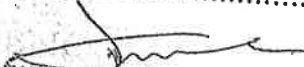

RUTH KANINI KISISYO
ACCOUNTANT

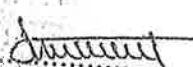
SUMMARY OF BOARD OF SURVEY FOR RUNYENJES SUB COUNTY

DEPARTMENT	SECTION	CASH IN HAND AS AT 30/6/2017 KSH.
FINANCE AND PLANNING	REVENUE OFFICE RUNYENJES	91,
HEALTH	RUNYENJES LEVEL 4	8,1
	KARURUMO LEVEL 4	3,6
	KIANJOKOMA LEVEL 4	4,0
	PUBLIC HEALTH OFFICE	25,20
AGRICULTURE	LIVESTOCK	154,14
TOTALS		286,44

Attached are F.O.51, for the department section concerned.

Ruth kanini Kisisyo (chairperson) sign.....

Sammy Mwangi (member) sign.....

Justine Fundi (member) sign.....



REPUBLIC OF KENYA



EMBU COUNTY GOVERNMENT

Date: 5th JULY, 2017

THE CHIEF OFFICER,
DEPARTMENT OF FINANCE
EMBU COUNTY GOVERNMENT

Through,

THE DIRECTOR,
PUBLIC SERVICE AND ADMINISTRATION

Forwarded
Daguer
11/07/17

Dear Sir,

**REF: A REPORT ON BOARD OF SURVEY FOR MBEERE
SOUTH SUB COUNTY FOR THE YEAR ENDED ON 30TH JUNE
2017.**

The team of officers appointed via your letter of Ref EC/FIN/BO/SUR/1/12/37 dated 12th June 2017, was successful in undertaking the statutory duty. The team under took the task as required in all the revenue collection reporting and cash offices and realized a report as summarized over leaf.

Yours faithfully,

PETER MURINGI
DEPUTY DIRECTOR ADMINISTRATION

SUMMARY OF BOARD OF SURVEY FOR MREERE SOUTH SUB COUNTY

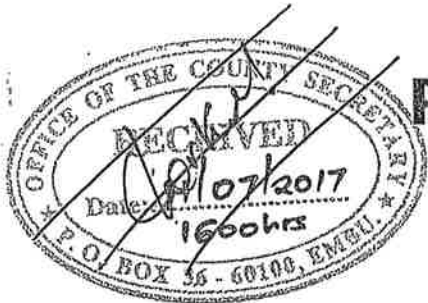
DEPARTMENT	SECTION	CASH IN HAND AS AT 30/6/2017 IN KSH.
FINANCE AND PLANNING	REVENUE OFFICE KIRITIRI	458,620
HEALTH	KIRITIRI HEALTH CENTRE	13,660
	PUBLIC HEALTH OFFICE	0
AGRICULTURE	EMS MACHANGA	0
	LIVESTOCK	21,700
TOTALS		493,980

Attached are F.O.51, for the department section concerned.

Peter Muringi (Chairperson): Sign.....

Dorcas Githaiga (Member): Sign.....

John Kariuki Ireri (Member): Sign.....



REPUBLIC OF KENYA



EMBU COUNTY GOVERNMENT

Date 5 JULY, 2017

THE CHIEF OFFICER,
DEPARTMENT OF FINANCE
EMBU COUNTY GOVERNMENT

Through,

THE DIRECTOR,
PUBLIC SERVICE AND ADMINISTRATION.

Dear sir,

A REPORT ON BOARD OF SURVEY FOR MBEERE NORTH
SUB COUNTY FOR THE YEAR ENDED ON 30TH JUNE 2017.

The team of officers appointed vide your letter Ref EC/FIN/BO/SUR/1/12/37 dated 12th June 2017, was successful in undertaking the statutory duty. The team undertook the task as required in all revenue collection reporting offices and cash offices and realised a report as summarised over leaf.

Yours faithfully,

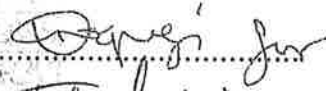

JEMIMAH NYAGA
DIRECTOR PUBLIC SERVICE

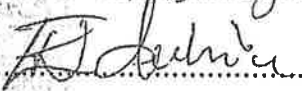
Forwarded
Wagari
11/07/17

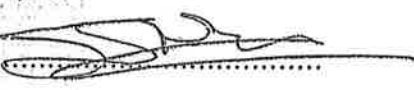
SUMMARY OF BOARD OF SURVEY FOR MBEERE NORTH SUB
COUNTY.

DEPARTMENT	SECTION	CASH IN HAND AS AT 30/6/2017 KSH.
FINANCE AND PLANNING	REVENUE	39,3
HEALTH	SIAKAGO LEVEL 4	5,3
	ISHIARA LEVEL 4	5,9
AGRICULTURE	VETERINARY	
	LIVESTOCK	
	FISHERIES	
	COOPERATIVE	
LANDS	PHYSICAL PLANNING	
TOTALS		50,6'

Attached are F.O.51, for the department section conserved.

Jemimah Nyaga (chairperson) sign.....

Elizabeth Nduhiu (member) sign.....

Simeon M. Irina. (member) sign.....

COUNTY GOVERNMENT OF EMBU

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE FOR YEAR 2016-17

Supplier of Goods and Services	Department	Original Amount a	Date Contracted b	Amount Paid to Date c	Outstanding Balance d=a-c	2015-16	Comments
Constuction of buildings							
Muthatari Gen Contractors	Agriculture, Livestock & Fisheries	443,688.00	2/5/2017	-	443,688.00		Repair of kibugu slaughter house
Arams limited	Agriculture, Livestock & Fisheries	475,000.00	31/5/2017	-	475,000.00		Construction of Kathuriri Tea buying shed
Njiru building contractor ltd	Agriculture, Livestock & Fisheries	9,641,862.00	31/5/2017	5,000,000.00	4,641,862.00		Construction of Kithimu Grain store
Njiru building contractor ltd	Agriculture, Livestock & Fisheries	2,000,000.00	2/5/2017	-	2,000,000.00		Construction of Kararitiri milk cooler
Raven Ridge Ltd	Education, Science & Technology	1,199,822.80	31/12/2016	-	1,199,822.80		Classroom construction at Kikumini mwea
Afrocrest Energy Ltd	Education, Science & Technology	1,199,822.80	19/05/2017	-	1,199,822.80		Classroom construction at Wakalia
Afrocrest Energy Ltd	Education, Science & Technology	1,199,872.80	19/05/2017	-	1,199,872.80		Classroom construction at Kaseveni
Gatoori Contractors	Education, Science & Technology	1,199,691.00	2016/2017	500,000.00	699,691.00	699,691.00	Construction of Kamumu workshop
Jimmex construction company ltd	Education, Science & Technology	703,580.00	31/05/2017	-	703,580.00		Construction of Gikuru ECDE at Gikuru centre
Pilot glassmart contractors	Education, Science & Technology	1,200,000.00	31/05/2017	-	1,200,000.00		Construction of Nguthiru ecde centre
Bagik Enterprises	Education, Science & Technology	4,960,461.00	31/05/2017	-	4,960,461.00		Construction of Nembure dormitory
Brakajo General Contractors	Education, Science & Technology	994,897.20	31/05/2017	-	994,897.20		Construction of Nduuri workshop Phase 1
JoeLeave Merchants	Education, Science & Technology	658,240.90	31/05/2017	-	658,240.90		Completion of Kangondi ECDE centre
Rockstay Company Ltd	Education, Science & Technology	533,750.00	31/05/2017	-	533,750.00		Completion of Kathugu ECDE centre
Cosmplan Investments	Education, Science & Technology	457,239.60	31/05/2017	-	457,239.60		Completion of Kangondi ECDE centre
Rianjeru Logistics	Education, Science & Technology	1,199,145.35	31/05/2017	-	1,199,145.35		Construction of ECDE class at St. Marks Kilia
Jufex Autohardware	Education, Science & Technology	1,198,529.00	31/05/2017	-	1,198,529.00		Construction of Kathambaiconi ecde centre
Njiru Building Contractors Ltd	Education, Science & Technology	2,454,299.00	31/05/2017	-	2,454,299.00		Construction of extension block at Karurumo VTC
Rujam Investments Ltd	Education, Science & Technology	1,197,659.40	31/05/2017	-	1,197,659.40		Construction of classroom at Katuanyaga
Rujam Investments Ltd	Education, Science & Technology	1,197,959.40	31/05/2017	-	1,197,959.40		Construction of classroom at Kiambere ecde centre
Harads Consultants	Education, Science & Technology	1,100,086.00	30/06/2016	800,000.00	300,086.00	300,086.00	Constructin of classroom at Makawani ecde centre
Jufex Autohardware	Education, Science & Technology	1,047,364.00	31/05/2017	-	1,047,364.00		Construction of classroom at Ndutori ECDE Centre
Rujam Investments Ltd	Education, Science & Technology	492,420.00	31/05/2017	-	492,420.00		Renovation of Ikomenie ecde centre
Dapalin Agency Ltd	Education, Science & Technology	484,665.40	31/05/2017	-	484,665.40		Renovation of Mariari ecde centre
Rujam Investments Ltd	Education, Science & Technology	607,932.80	31/05/2017	-	607,932.80		Completion of Ntharawe ecde centre
Munyambo Enterprises Ltd	Education, Science & Technology	508,524.30	31/05/2017	-	508,524.30		Completion of Ngambari ecde centre
Rugari Comer	Education, Science & Technology	399,980.00	31/05/2017	-	399,980.00		Construction of ecde Kitchen at Ovarire
Far Beyond Solution	Education, Science & Technology	2,098,836.70	31/05/2017	-	2,098,836.70		Construction of 2 classroom at Mavuria ward (Kamutuaniru, gatururi and Kathuri)
Brivi Enterprises	Education, Science & Technology	729,970.00	31/05/2017	-	729,970.00		Renovation of Kogari ecde classroom
Njiru Building Contractors Ltd	Education, Science & Technology	2,999,064.00	31/05/2017	-	2,999,064.00		Construction of dormitory at Kibugu VTC-Ph.1
Jimmex construction company	Education, Science & Technology	298,682.60	31/05/2017	-	298,682.60		Completion of Kamwimbi Ecde centre
Victorian Investments	Education, Science & Technology	1,199,962.00	31/05/2017	-	1,199,962.00		Construction of ecde class at Wandigi
Ripana Contractors & C=designers Ltd	Education, Science & Technology	419,915.40	31/05/2017	-	419,915.40		Construction of toilet at Kigaa VTC
Ramex Investments Ltd	Education, Science & Technology	1,199,834.40	31/05/2017	-	1,199,834.40		Construction classroom at Ndithiri centre
Rollis Consultants Ltd	Education, Science & Technology	1,199,980.40	31/05/2017	-	1,199,980.40		Construction of ecde classroom at Kariari pri.-Kiambere
Njiru Building Contractors Ltd	Education, Science & Technology	699,567.00	31/05/2017	-	699,567.00		Renovation of ecde classroom at Kianjuki/Kianjokoma Gaturi North
Eastwood Construction & Supplies Ltd	Education, Science & Technology	1,449,442.00	31/05/2017	-	1,449,442.00		Construction of ecde class at Karundori/ Kyeni North
Eastwood Construction & Supplies Ltd	Education, Science & Technology	989,709.00	31/05/2017	-	989,709.00		Construction of ecde class at Iriai-Kyeni North
Kem Contractors Ltd	Health Administration	787,790.90	6/4/2017	-	787,790.90		Roofing Health Facilities
Jufex Auto Hardware Co. Ltd	Health Administration	6,691,561.00	28/03/2016	3,420,976.90	3,270,584.10	3,270,584.10	Theatre Construction
Dylux Co. Ltd	Health Administration	2,999,017.60	23/01/2017	-	2,999,017.60		Hospital refurbishments
Njeka Construction and Gen. Suppliers Ltd	Health Administration	7,286,879.00	31/03/2016	5,831,987.60	1,454,891.40	1,454,891.40	Theatre construction at Kairuri
Keysmatt Enterprises	Health Administration	727,738.00	27/06/2016	-	727,738.00	727,738.00	Hospital rehabilitation
Njiru Building Contractors	Health Administration	2,374,036.60	19/05/2017	1,624,406.00	749,630.60	749,200.00	Outpatient Block at Ciakanthuku
Jufex Auto Hardware	Health Administration	2,381,244.00	19/06/2016	1,038,800.00	1,342,444.00	1,342,444.00	Renovation at Kathanjuri
Njiwa Technologies	Health Administration	2,275,102.80	26/07/2016	-	2,275,102.80	-	Maternity at Makima
Jufex Auto Hardware	Health Administration	2,288,194.00	19/06/2016	1,850,000.00	438,194.00	437,204.00	Renovation at Kathanjuri
Harken Enterprises Ltd- box 169 Embu	Health Administration	1,005,812.00	28/02/2017	-	1,005,812.00		Construction of mungano disp
Klunga building& Construction Co.	Health Administration	6,627,284.15	30/06/2016	3,479,617.20	3,147,666.95	3,147,666.95	const of theatre at kiritiri health centre
Arid Contractors and general suppliers Ltd	Health Administration	373,264.80	31/01/2017	-	373,264.80		const of toilet at Gikilro disp
Tanshaul Building Contractors LTD	Health Administration	1,862,797.60	31/05/2017	-	1,862,797.60		Construction of maternity at Kathangariri dispensary
Karua Concrete works ltd	Health Administration	2,267,359.20	30/06/2016	-	2,267,359.20		Refurbishment of kabuguri staff houses
Kem Contractors Ltd	Health Administration	1,985,552.25	31/12/2016	1,394,946.10	590,606.15		Const of kitchen at kibugu H/c
Nyalic contractors and Gen supplies ltd	Health Administration	2,328,465.10	31/05/2016	1,290,998.00	1,037,467.10	1,037,467.10	Improvement karurumo RTHC
Jufex Auto hardware co ltd	Health Administration	1,995,513.00	31/05/2017	-	1,995,513.00		Proposed partial maternity finishes at Mbita Health Centre
Vomic investment company tid	Health Administration	1,998,868.50	31/05/2017	-	1,998,868.50		Proposed maternity at Machanga disp
Afrocrest Energy ltd	Health Administration	3,799,761.50	30/04/2017	-	3,799,761.50		Proposed maternity at Malikini disp
Dylux Company Ltd	Health Administration	3,862,811.00	31/03/2017	-	3,862,811.00		completion of mbondoni maternity disp
Bremen ltd	Health Administration	4,693,070.00	31/05/2017	2,721,012.00	1,972,058.00		const of mortuary phase I kiritiri H/C
Sofina contractors ltd	Health Administration	749,872.70	28/02/2017	-	749,872.70		Repair works karura Disp
Afrocrest Energy ltd	Health Administration	2,998,031.00	31/05/2017	-	2,998,031.00		Proposed OPD block at Gategi Disp
Kenster Electricals and hardware ltd	Health Administration	1,999,666.00	31/05/2017	-	1,999,666.00		Staff houses at mulukusi disp.

Sherimu enterprises	Health Administration	4,700,000.00	30/06/2017	3,275,612.85	1,424,387.15		Proposed completion maternity at kathangari phase3
Sherimu enterprises	Health Administration	2,958,661.20	30/06/2017	2,350,000.00	608,661.20		const of maternity block at makengi phase1
Njiru building contractors Ltd	Health Administration	2,000,000.00	30/06/2017	-	2,000,000.00		Completion of Ugweri disp
Njiru building contractors Ltd	Health Administration	1,892,797.60	31/05/2017	-	1,892,797.60		Const of maternity at Kathangariri dispensary
Afrocrest Energy Ltd	Health Administration	3,799,761.50	30/06/2017	1,531,734.00	2,268,027.50		malikini disp
Kamuti building contractor	Health Administration	3,098,124.50	30/06/2017	-	3,098,124.50		Minor theatre at Karau dispensary
Afrocrest Energy Ltd	Health Administration	1,692,058.20	30/06/2017	1,392,999.00	299,059.20		kiambere health centre
Njiwa Technologies	Health Administration	3,987,500.00	30/06/2017	-	3,987,500.00		Installation and commissioning of armoured at ELSH
Ramex Contractors Ltd	Health Administration	2,000,000.00	30/06/2017	-	2,000,000.00		Completion of Staff houses at Mutuobare
Arams Ltd	Health Administration	697,653.00	30/06/2017	-	697,653.00		Completion of kevete dispensary
Njiwa Technologies	Health Administration	1,970,284.00	30/06/2017	1,004,570.00	965,714.00		Completion of makima maternity
Mawoni site const	Health Administration	3,040,012.00	30/06/2017	2,300,000.00	740,012.00		proposed opd block at kithimu H/C
Njiru building contractors Ltd	Health Administration	3,997,569.00	30/06/2017	-	3,997,569.00		Rehabilitation of septic tank and wetland fencing at Ishiara
Starken suppliers and contractors Ltd	Health Administration	1,993,411.85	31/05/2017	-	1,993,411.85		hospital
Bremen Ltd	Health Administration	3,992,540.20	3/5/2017	-	3,992,540.20		Building construction management
Njiru Building Contractors Ltd	Embu Level 5 Hospital	3,800,000.00	2/6/2017	-	3,800,000.00		Re-roofing of various blocks at Ishiara hospital
Njiru Building Contractors Ltd	Embu Level 5 Hospital	4,800,000.00	16/6/2017	-	4,800,000.00		OPD renovation to create casualty
Njiwa Technology	Embu Level 5 Hospital	45,900,000.00	13/2/2017	18,500,000.00	27,400,000.00		Molecular lab. Phaes 1
Sericho	Embu Level 5 Hospital	2,800,000.00	25/3/2016	-	2,800,000.00		Badea Phase 2
Toniac Enterprises	Embu Level 5 Hospital	520,000.00	2/6/2017	-	520,000.00		Nyayo ward 9
Kamuti Building Contractors Ltd	Embu Level 5 Hospital	245,787,878.70	20/10/2015	234,250,454.90	11,537,423.80		MRI Pavement
Koireri general contractors Ltd	Gender, Culture & Social Services	3,793,501.60	2/6/2016	2,918,908.00	874,593.60	874,593.60	New Theatre/ICU construction
Kibetu general builders	Gender, Culture & Social Services	3,000,000.00	31/5/2017	-	3,000,000.00		Construction of social hall at Gategi
Kibetu general builders	Gender, Culture & Social Services	3,799,999.80	31/3/2016	2,990,000.00	809,999.80	809,999.80	Construction of social hall at Mufu phase 2
Nimu Agencies	Gender, Culture & Social Services	5,923,065.00	31/3/2016	2,236,125.05	3,686,939.95	3,686,939.95	Construction of kitchen, ablution, shades and footpaths at the cultural centre
Space Geo Enterprises Ltd	Lands, Water, & Natural Resources	3,996,200.00	5/31/2017	-	3,996,200.00		Construction of children rescue centre at Majengo
Midspan Utilities Co. Ltd	Trade and Tourism	499,947.25	24/06/2015	-	499,947.25	499,947.25	Construction of Kikumini borehole at Karaba - Mwewa
Trade and Tourism	Trade and Tourism	360,000.00	31/5/2017	-	360,000.00		Toilet Block
Trade and Tourism	Trade and Tourism	360,000.00	31/5/2017	-	360,000.00		Construction of 2 boda boda shed at Evurori
Trade and Tourism	Trade and Tourism	610,000.00	31/5/2017	-	610,000.00		Construction of 2 boda boda shed at Mbeti north
Trade and Tourism	Trade and Tourism	2,539,000.00	31/5/2017	-	2,539,000.00		Construction of bus stage shed at Ishiara market
Trade and Tourism	Trade and Tourism	2,499,684.00	31/5/2017	-	2,499,684.00		Construction of market shed at Ishiara
Trade and Tourism	Trade and Tourism	500,000.00	31/5/2017	-	500,000.00		Construction of Kirimari mitumba sheds phase 2
Trade and Tourism	Trade and Tourism	500,000.00	31/5/2017	-	500,000.00		Construction of boda boda sheds at Mavuria ward
Mbeere Warriors Building & Const. Ltd	Trade and Tourism	499,925.00	21/06/2017	-	499,925.00		Construction of Makutano ESP market phase 2
							Construction of Muraru Market Toilets-Phase 2
Sub-Total		492,710,723.35		301,703,147.60	191,007,575.75	19,038,453.15	
Construction of civil works							
Jufex Auto Hardware Co. Ltd	Infrastructure and Public Works	3,109,347.50	8/3/2017	-	3,109,347.50	-	Opening & grading roads
Kamuhuri Gen. Merchants Ltd	Infrastructure and Public Works	3,487,621.20	19/01/2017	1,988,147.20	1,499,474.00	-	Grading & gravelling roads
Clearmark Solutions Ltd	Infrastructure and Public Works	2,927,260.00	10/3/2017	-	2,927,260.00	-	Murraming Roads
Fapac Bldg & General contractors Ltd	Infrastructure and Public Works	1,081,571.00	31/05/2017	-	1,081,571.00	-	Gravelling roads
Carmar Contractors Ltd	Infrastructure and Public Works	1,197,597.90	31/01/2017	-	1,197,597.90	-	Drift Construction
Gelly Enterprise	Infrastructure and Public Works	3,078,856.20	8/2/2017	-	3,078,856.20	-	Opening & grading roads Mwendu road
Makage General Enterprises	Infrastructure and Public Works	2,887,353.65	6/6/2017	-	2,887,353.65	-	Gravelling roads
Phencon Contractors Ltd	Infrastructure and Public Works	17,793,523.05	6/1/2017	7,283,978.70	10,509,544.35	-	Construction of Rupingazi Bridge
Enserve Holding Ltd	Infrastructure and Public Works	67,742,976.30	17/02/2017	37,633,590.00	30,109,386.30	-	Up grading of Bitumen Standard Mbiruri-Nduuri Road
Isaac & Timothy Company	Infrastructure and Public Works	17,791,752.30	30/06/2017	-	17,791,752.30	-	Up grading of Kiritiri Town roads to Bitumen Standard Phase II
Arid contractors Ltd	Infrastructure and Public Works	22,849,593.00	5/1/2017	16,283,947.00	6,565,646.00	-	Up grading of Kiritiri Town roads to Bitumen Standard Phase I
Isaac & Timothy Company	Infrastructure and Public Works	2,534,253.75	-	-	2,534,253.75	-	Gravelling and Grading of Embu High School Air road
Ndush Works Co. Ltd	Infrastructure and Public Works	1,730,554.30	26/06/17	-	1,730,554.30	-	Opening and Grading of kwa Musili Mavian Maintenance of Kathayoni roads
Greentent Enterprises	Infrastructure and Public Works	3,037,897.45	26/06/17	-	3,037,897.45	-	Maintenance of Kirathe-Ntharawe and Ngambari Kirathe road
Rorick Contractors Limited	Infrastructure and Public Works	847,710.00	26/06/17	-	847,710.00	-	Maintenance of Gatakari-Gangara road
Jekaga Enterprise Ltd	Infrastructure and Public Works	1,999,258.00	8/2/2017	-	1,999,258.00	-	Installation of Culvert Mbeti South
Nepal Suppliers Ltd	Infrastructure and Public Works	2,714,165.70	31/05/16	1,805,419.00	908,746.70	908,748.70	Maintenance of Kangaara Kiangondi Kithimu road
Kamuhuri General Merchants	Infrastructure and Public Works	996,463.20	26/06/17	-	996,463.20	-	Gravelling and Grading of Kavurukori-Kavara road
Kamuhuri General Merchants	Infrastructure and Public Works	1,204,388.40	8/2/2017	-	1,204,388.40	-	Gravelling and Grading of Rupingazi Inn-werus road
Kamuhuri General Merchants	Infrastructure and Public Works	1,206,748.00	8/2/2017	-	1,206,748.00	-	Gravelling and Grading of Don Bosco-werus road
Joeleave Merchants Ltd	Infrastructure and Public Works	3,070,636.00	8/2/2017	-	3,070,636.00	-	Opening and Grading of Ithira-Ndutori-Gangara Road
Greentent Enterprises	Infrastructure and Public Works	675,659.40	21/06/2017	-	675,659.40	-	Maintenance of Ngambari-Kirathe road
Greentent Enterprises	Infrastructure and Public Works	1,686,579.70	20/06/2017	-	1,686,579.70	-	Maintenance of Kirathe-Ntharawe road
Gakono Electrical Services	Infrastructure and Public Works	7,500,000.00	22/06/2015	4,000,000.00	3,500,000.00	3,500,000.00	Installation of solar street lighting
Iconet Solutions Ltd	Infrastructure and Public Works	41,306,300.00	22/06/2015	39,646,300.00	1,660,000.00	1,660,000.00	Installation of solar street lighting & CCTV surveillance system
Nubi Company Ltd	Infrastructure and Public Works	2,998,584.00	30/01/2017	-	2,998,584.00	-	Construction of Kinyu Bridge

Gatoori Enterprises And General Suppliers Co. L	Infrastructure and Public Works	1,974,992.45	18/01/2017	-	1,974,992.45	-	Maintenance of Katharane road
Nyaribo general contractors ltd	Agriculture, Livestock and Fisheries	500,000.00	31/05/2017	-	500,000.00	-	Construction of weigh bridge at Kavutiri
Munyambo enterprises	Agriculture, Livestock & Fisheries	1,600,000.00	31/5/2017	-	1,600,000.00	-	Completion of stalled dam at Mavuria ward
Delta Ayeman contractors ltd	Agriculture, Livestock & Fisheries	1,000,000.00	4/2/2016	500,000.00	500,000.00	-	Construction of Kavutiri weigh bridge
Kinwan Gen. contractors	Agriculture, Livestock & Fisheries	4,350,550.00	13/6/2017	-	4,350,550.00	-	Construction of Ngerwe intake
Kinsam investment ltd	Agriculture, Livestock & Fisheries	2,400,000.00	31/5/2017	-	2,400,000.00	-	Construction of Gacuriri Dam
Babylon contractors ltd	Agriculture, Livestock & Fisheries	1,100,000.00	31/4/2016	-	1,100,000.00	-	Construction of New kithimu intake
Munyambo enterprises	Agriculture, Livestock & Fisheries	1,600,000.00	31/5/2017	-	1,600,000.00	-	Desilting of Kanganangu Dam
Mawoni site contractors	Agriculture, Livestock & Fisheries	700,000.00	31/5/2017	-	700,000.00	-	Installation of Pellets at mbonzuzi cereals store
Kibetu Gen.Builders Ltd	Health Administration	299,802.00	24/03/2017	-	299,802.00	299,802.00	Electrical installation
Njeka Construction and Gen. Suppliers Ltd	Health Administration	3,000,000.00	31/07/2016	-	3,000,000.00	-	Electrical installation
Brakanjo Enterprises	Embu Level 5 Hospital	3,450,000.00	22/11/2016	2,750,000.00	700,000.00	-	Perimeter wall phase 3
Spotlight	Embu Level 5 Hospital	3,400,000.00	5/10/2016	-	3,400,000.00	-	Perimeter wall phase 4
Njiwa Technology	Embu Level 5 Hospital	3,000,000.00	23/6/2017	-	3,000,000.00	-	Medical gas piping and accessories
Njiwa Technology	Embu Level 5 Hospital	3,300,000.00	15/6/2017	-	3,300,000.00	-	BADEA gate 2 no sentry
Rorick Contractors Ltd	Trade and Tourism	499,960.00	9/6/2017	-	499,960.00	-	Market completion
Midspan Utilities Co. Ltd	Trade and Tourism	488,376.25	26/05/2015	-	488,376.25	488,376.25	Floodlights Installation
Richboss Engineering Co. Ltd	Trade and Tourism	560,000.00	16/06/2017	-	560,000.00	-	Construction of shed
Smartnet Logistics Ltd	Trade and Tourism	1,200,000.00	21/06/2017	-	1,200,000.00	-	Construction of perimeter wall at Kirtiri market
Trade and Tourism	Trade and Tourism	450,000.00	31/05/2017	-	450,000.00	-	Electrical installation at Gategi and Makutano markets
Ulam Construction Ltd	Lands, water and Natural Resources	1,999,581.45	9/3/2017	-	1,999,581.45	-	Mansory for water tanks
popcorn construction	Lands, water and Natural Resources	249,151.75	5/16/2017	-	249,151.75	-	Construction of well
Nepal Enterprises	Lands, water and Natural Resources	399,999.00	3/22/2017	-	399,999.00	-	Rehabilitation of Borehole
Plan C Engineering	Lands, water and Natural Resources	276,590.50	5/16/2017	-	276,590.50	-	Rehabilitation of Spring
Mumus Company Limited	Lands, water and Natural Resources	689,652.70	3/1/2017	-	689,652.70	-	Platforms for tanks
Kep Engineering Limited	Lands, water and Natural Resources	1,998,633.60	3/16/2017	-	1,998,633.60	-	Fencing Dumpsite
Kisman Investment	Lands, water and Natural Resources	558,500.00	3/16/2017	-	558,500.00	-	Rehabilitation of Borehole
Kinwan General Contractors	Lands, water and Natural Resources	558,250.00	4/18/2017	-	558,250.00	-	Rehabilitation of Borehole
Oriental Wise Autogarage ltd	Lands, water and Natural Resources	544,492.00	5/31/2017	-	544,492.00	-	Irrigation Water Project
Njagofarm Ventures	Lands, water and Natural Resources	2,695,434.00	5/30/2017	-	2,695,434.00	-	Mansory for water tanks
Spacegeo Ltd	Lands, water and Natural Resources	900,000.00	5/30/2017	-	900,000.00	-	Drilling of boreholes
Capren Investments	Lands, water and Natural Resources	749,946.95	3/28/2017	-	749,946.95	-	Rehabilitation of Borehole
Rudisho Road Construction	Lands, water and Natural Resources	4,000,000.00	5/30/2017	-	4,000,000.00	-	Road Construction
Jufex Auto Hardware Co. Ltd	Youth Empowerment and Sports	1,948,220.00	4/1/2017	-	1,948,220.00	-	Grading & Levelling stadium
Njiru Building Contractors Ltd	Youth Empowerment and Sports	4,000,000.00	4/1/2017	-	4,000,000.00	-	Playground Dais at Nembure
Jufex Auto Hardware Co. Ltd	Youth Empowerment and Sports	3,098,893.30	15/06/2016	2,495,880.00	603,013.30	-	Gachoka Stadium complete
Kem Contractors Ltd	Youth Empowerment and Sports	647,860.00	31/05/2017	-	647,860.00	-	Kairuri septic tank
Capren Contractors	Youth Empowerment and Sports	2,499,818.00	22/03/2017	1,800,000.00	699,818.00	-	Siakago Stadium
Eastman Driving School	Youth Empowerment and Sports	2,400,000.00	20/06/2017	-	2,400,000.00	-	Youth training
Embu University	Youth Empowerment and Sports	1,386,850.00	29/12/2016	-	1,386,850.00	-	Stadium equipment
Mutahi Engineering Services	Youth Empowerment and Sports	5,967,218.80	20/06/2016	5,000,000.00	967,218.80	967,218.80	Drilling stadium borehole
Standard Group Media	Youth Empowerment and Sports	116,000.00	8/4/2016	-	116,000.00	-	Project publicity
Jufex Hardware	Youth Empowerment and Sports	1,948,220.00	9/1/2017	-	1,948,220.00	-	Gachoka Stadium lavelling
Njiru Building Contractors Ltd	Youth Empowerment and Sports	4,000,000.00	1/7/2016	-	4,000,000.00	-	Nembure pavilion
Ramex Contractors	Youth Empowerment and Sports	5,285,621.20	26/04/2017	4,801,970.00	483,651.20	-	Umu Stadium
Melly & Nelly Contractors	Youth Empowerment and Sports	57,000,000.00		54,500,000.00	2,500,000.00	2,500,000.00	Embu Stadium
Athletics Kenya	Youth Empowerment and Sports	95,000.00	30/05/2017	-	95,000.00	-	Sports development
Sub-Total		358,344,263.95		180,489,231.90	177,855,032.05	10,324,145.75	
Supply of goods							
Clemson Agencies Ltd	Agriculture, Livestock and Fisheries	254,500.00	9/6/2017	-	254,500.00	-	Supply of Vet Lab equipments
Mbeere worriors	Agriculture, Livestock and Fisheries	3,010,500.00	13/6/2017	-	3,010,500.00	-	Supply of irrigation pipes
Rianjeru logistics	Agriculture, Livestock and Fisheries	1,500,000.00	31/5/2017	-	1,500,000.00	-	Supply of dairy Goats
Tashly contractors	Agriculture, Livestock and Fisheries	2,000,000.00	31/5/2017	-	2,000,000.00	-	Supply of dairy Goats
Maspad General suppliers	Agriculture, Livestock and Fisheries	200,000.00	31/5/2017	-	200,000.00	-	Supply of stationary
Jufex auto Hardware	Agriculture, Livestock and Fisheries	97,500.00	31/5/2017	-	97,500.00	-	Supply of tyres
Animal Genetic Resource center	Agriculture, Livestock and Fisheries	1,100,000.00	5/4/2017	-	1,100,000.00	-	Supply of Bull semen
Nechal Enterprises	Agriculture, Livestock and Fisheries	382,000.00	2/5/2017	-	382,000.00	-	Supply of stationary
Mig Gen suppliers	Agriculture, Livestock and Fisheries	300,000.00	2/6/2017	-	300,000.00	-	Supply of green house at Macumo
Jufex Auto Hardware	Agriculture, Livestock and Fisheries	97,000.00	18/05/2017	-	97,000.00	-	Tyres and Batteries
Mbogo E. Simba	Finance and Planning	21,720.00	21/05/2017	-	21,720.00	-	Newspapers
Mbogo E. Simba	Finance and Planning	16,800.00	2/5/2017	-	16,800.00	-	Newspapers
Quick kobil Service station	Finance and Planning	3,389,275.00	17/08/2015	-	3,389,275.00	3,389,275.00	Fuel
Nyalic Contractors and General Supplies	Finance and Planning	172,500.00	7/6/2017	-	172,500.00	-	Supply of tyres
Maspads Computer Systems	Gender, Culture & Social Services	47,000.00	16/04/2016	-	47,000.00	47,000.00	Multifunctional printer
Cabera Solutions Ltd	Gender, Culture & Social Services	37,180.00	20/06/2017	-	37,180.00	-	supply of Stationery
Joyri Solutions Ltd	Gender, Culture & Social Services	996,650.00	31/05/2017	-	996,650.00	-	Plastic Chairs at Kyeni North
Tashly general supplies	Gender, Culture & Social Services	39,200.00	20/06/2017	-	39,200.00	-	Supply of cabinets and desks
Jima 345 Investments	Gender, Culture & Social Services	600,000.00	20/06/2017	-	600,000.00	-	Fuel
County Zone General Suppliers Ltd	Education, Science & Technology	2,276,300.00	31/05/2017	-	2,276,300.00	-	Purchase of various Equipment for VCTs.
Here and Beyond Kenya	Education, Science & Technology	1,500,000.00	31/05/2017	-	1,500,000.00	-	Purchase of weaving machine at Muvandori VTC

Smartnet Logistics Ltd	Education, Science & Technology	499,728.00	31/05/2017	-	499,728.00	-	Supply of hairdressing equipment to VCTs
Githunguri Dairy Farmers Co-op. Society Ltd	Education, Science & Technology	12,102,300.00	31/05/2017	-	12,102,300.00	-	Supply of processed and packed milk
Sherimu Enterprises	Education, Science & Technology	199,080.00	31/05/2017	-	199,080.00	-	Supply of furniture at Kyeni North ecde's
Issa Nthiga Company Ltd	Education, Science & Technology	99,990.00	31/05/2017	-	99,990.00	-	Purchase of furniture for shauri ecde centre
Daaves Logistics	Education, Science & Technology	99,990.00	31/05/2017	-	99,990.00	-	Purchase of furniture for Dallas ecde centre
Rollis Consultants Ltd	Education, Science & Technology	1,998,000.00	31/05/2017	-	1,998,000.00	-	Supply and delivery of furniture for Kiambere ward ecde's
Bioline Agency Ltd	Health Administration	1,846,139.00	30/05/2017	-	1,846,139.00	-	Supply of Drugs
Embu Children's Clinic	Health Administration	150,450.00	10/2/2016	-	150,450.00	150,450.00	Lab materials supplied
Felix Mwirigi	Health Administration	84,400.00	30/06/2009	-	84,400.00	84,400.00	Foodstuffs
Wandutah Bidii Agencies	Health Administration	14,470.00	30/07/2015	-	14,470.00	14,470.00	Cleaning items
Sarah Wangari	Health Administration	87,495.00	27/03/2015	-	87,495.00	87,495.00	Vegetables
Njiwa Technologies	Health Administration	3,987,500.00	1/3/2017	-	3,987,500.00	-	Armored cable
Sambeat Investment Ltd	Health Administration	4,000,000.00	6/3/2017	-	4,000,000.00	-	Generator
Nechal Enterprises	Health Administration	170,180.00	6/5/2016	-	170,180.00	170,180.00	Stationeries
Nechal Enterprises	Health Administration	80,808.00	29/01/2016	-	80,808.00	80,808.00	Stationeries
Joseph Mwaniki Njeru	Health Administration	215,800.00	30/11/2015	-	215,800.00	215,800.00	Food and Ration
Concord Medva Health Services	Health Administration	330,000.00	20/03/2017	-	330,000.00	-	BCG'S Syringes
Antony Njeru Nyaga	Health Administration	12,000.00	10/1/2017	-	12,000.00	-	Liquid Soap
Felix Mwirigi	Health Administration	80,320.00	30/01/2017	-	80,320.00	-	Foodstuffs
Josphat Nthiga Mbui	Health Administration	30,000.00	2/2/2017	-	30,000.00	-	Supply of foodstuffs
Antony M. Njeru	Health Administration	26,510.00	4/2/2017	-	26,510.00	-	Supply of foodstuffs
Stephen Wachira Mwangi	Health Administration	53,800.00	2/2/2017	-	53,800.00	-	Supply of foodstuffs
Stephen Wachira Mwangi	Health Administration	50,900.00	2/2/2017	-	50,900.00	-	Supply of foodstuffs
Peterson Kinyua Nthiga	Health Administration	15,200.00	28/1/2017	-	15,200.00	-	Supply of foodstuffs
Stephen Wachira Mwangi	Health Administration	36,000.00	2/2/2017	-	36,000.00	-	Supply of foodstuffs
Stephen Wachira Mwangi	Health Administration	50,900.00	30/1/2017	-	50,900.00	-	Supply of foodstuffs
Stephen Wachira Mwangi	Health Administration	50,900.00	30/1/2017	-	50,900.00	-	Supply of foodstuffs
Peterson Kinyua Nthiga	Health Administration	74,400.00	20/3/2017	-	74,400.00	-	Supply of foodstuffs
Stephen Wachira Mwangi	Health Administration	28,200.00	7/2/2017	-	28,200.00	-	Supply of foodstuffs
Stephen Wachira Mwangi	Health Administration	23,400.00	7/2/2017	-	23,400.00	-	Supply of foodstuffs
Antony M. Njeru	Health Administration	38,736.00	8/2/2017	-	38,736.00	-	Supply of foodstuffs
Josphat Nthiga Mbui	Health Administration	20,000.00	8/2/2017	-	20,000.00	-	Supply of foodstuffs
Antony M. Njeru	Health Administration	46,768.00	8/2/2017	-	46,768.00	-	Supply of foodstuffs
Josphat Nthiga Mbui	Health Administration	22,500.00	2/2/2017	-	22,500.00	-	Supply of foodstuffs
Stephen Wachira Mwangi	Health Administration	47,000.00	1/2/2017	-	47,000.00	-	Supply of foodstuffs
Rosam Stores	Health Administration	64,680.00	8/2/2017	-	64,680.00	-	Supply of foodstuffs
Peterson Kinyua Nthiga	Health Administration	28,800.00	2/2/2017	-	28,800.00	-	Supply of foodstuffs
Peterson Kinyua Nthiga	Health Administration	7,200.00	1/2/2017	-	7,200.00	-	Supply of foodstuffs
Antony M. Njeru	Health Administration	38,532.00	31/3/2009	-	38,532.00	38,532.00	Supply of foodstuffs
Felix Mwirigi	Health Administration	44,640.00	31/8/2009	-	44,640.00	44,640.00	Supply of foodstuffs
Brejoy Supplies	Health Administration	333,200.00	9/5/2017	-	333,200.00	-	Supply of foodstuffs
Samuel N. Nthiga	Health Administration	446,464.00	28/6/2017	-	446,464.00	-	Supply of foodstuffs
Muthatari Supplies	Health Administration	491,750.00	19/6/2017	-	491,750.00	-	Supply of foodstuffs
Brejoy Supplies	Health Administration	626,620.00	9/5/2017	-	626,620.00	-	Supply of foodstuffs
Nechal Enterprises	Health Administration	653,250.00	21/6/2016	-	653,250.00	-	Supply of foodstuffs
Siakago Filling Station	Health Administration	100,000.00	25/11/2015	-	100,000.00	-	Fuel
Siakago Filling Station	Health Administration	50,000.00	25/11/2015	-	50,000.00	50,000.00	Fuel
Dimutz Investment Ltd	Health Administration	33,235.00	30/4/2016	-	33,235.00	33,235.00	Supply of foodstuffs
Antony M. Njeru	Health Administration	38,433.00	30/7/2009	-	38,433.00	38,433.00	Supply of foodstuffs
Nyaga Mugane	Health Administration	24,000.00	4/8/2009	-	24,000.00	24,000.00	Supply of foodstuffs
Nyaga Mugane	Health Administration	26,875.00	4/8/2009	-	26,875.00	26,875.00	Supply of foodstuffs
Nyaga Mugane	Health Administration	24,625.00	4/8/2009	-	24,625.00	24,625.00	Supply of foodstuffs
Nyaga Mugane	Health Administration	23,936.00	23/3/2009	-	23,936.00	23,936.00	Supply of foodstuffs
Nyaga Mugane	Health Administration	57,736.00	19/2/2010	-	57,736.00	57,736.00	Supply of foodstuffs
Nyaga Mugane	Health Administration	25,312.00	30/4/2009	-	25,312.00	25,312.00	Supply of foodstuffs
Travotech Agencies Ltd	Health Administration	9,440.00	29/11/2016	-	9,440.00	-	Supply of foodstuffs
Siakago Filling Station	Health Administration	100,000.00	14/10/2015	-	100,000.00	100,000.00	Fuel
BOC Gases Kenya Ltd	Health Administration	2,900.00	29/5/2017	-	2,900.00	-	Supply of oxygen
Felix Mwirigi	Health Administration	44,640.00	31/5/2009	-	44,640.00	44,640.00	Supply of foodstuffs
Felix Mwirigi	Health Administration	90,140.00	5/8/2009	-	90,140.00	90,140.00	Supply of foodstuffs
Felix Mwirigi	Health Administration	94,560.00	31/3/2010	-	94,560.00	94,560.00	Supply of foodstuffs
Felix Mwirigi	Health Administration	66,874.00	28/3/2010	-	66,874.00	66,874.00	Supply of foodstuffs
Felix Mwirigi	Health Administration	133,400.00	20/8/2012	-	133,400.00	133,400.00	Supply of foodstuffs
Sarah Wangari	Health Administration	120,315.00	29/1/2014	-	120,315.00	120,315.00	Supply of foodstuffs
Felix Mwirigi	Health Administration	153,240.00	31/2/2014	-	153,240.00	153,240.00	Supply of foodstuffs
Celestino Mugo Njuno	Health Administration	49,805.00	20/8/2012	-	49,805.00	49,805.00	Supply of foodstuffs
Kemsa	Health Administration	17,041,098.50	3/5/2017	-	17,041,098.50	-	Supply of drugs
Kemsa	Health Administration	11,932,919.00	31/5/2017	-	11,932,919.00	-	Supply of drugs
Nairobi medical stores	Health Administration	83,500.00	19/05/2017	-	83,500.00	-	Supply of non pharms
Samtech Diagnostics Ltd	Health Administration	171,250.00	28/06/2017	-	171,250.00	-	Supply of lab reagents
Jaytton Enterprise Ltd	Health Administration	2,000,000.00	31/05/2017	-	2,000,000.00	-	Supply of lab reagents

Multi brands international ltd	Health Administration	1,347,500.00	3/5/2017	-	1,347,500.00	-	Supply of lab equipment
Lean projects Ltd	Health Administration	50,000.00	8/5/2017	-	50,000.00	-	Purchase of coldroom systems at siakago hospital
Faram E.A Ltd	Health Administration	212,896.00	28/04/2017	-	212,896.00	-	Supply of lab reagents
Maspad Computer Systems	Health Administration	149,500.00	13/03/2017	-	149,500.00	-	Supply of computer accessories
Jaza E. Africa Ltd	Health Administration	1,698,600.00	17/05/2017	-	1,698,600.00	-	Supply of Non-Pharms
Medtronic Healthcare Ltd	Health Administration	322,740.00	16/06/2017	-	322,740.00	-	Supply of Lab Reagents
Nechal Enterprises	Health Administration	945,200.00	19/10/2016	-	945,200.00	-	Supply of Stationeries
Multi brands international ltd	Health Administration	2,776,000.00	5/11/2017	-	2,776,000.00	-	Supply of Lab Equipments
Sarah Wangari	Health Administration	46,929.00	30/04/2014	-	46,929.00	46,929.00	Supply of foodstuffs
Samuel N. Nthiga	Health Administration	178,565.00	17/10/2016	-	178,565.00	-	Supply of foodstuffs
Nechal Enterprises	Health Administration	781,650.00	10/5/2016	-	781,650.00	781,650.00	Supply of Stationeries
Josenje Investment	Health Administration	70,800.00	16/06/2016	-	70,800.00	70,800.00	Supply of foodstuffs
Josenje Investment	Health Administration	151,730.00	15/06/2016	-	151,730.00	151,730.00	Supply of foodstuffs
Josenje Investment	Health Administration	205,600.00	15/06/2016	-	205,600.00	205,600.00	Supply of foodstuffs
Josphat Nthiga Mbui	Health Administration	28,500.00	28/02/2016	-	28,500.00	28,500.00	Supply of foodstuffs
Nechal Enterprises	Health Administration	92,250.00	29/02/2017	-	92,250.00	92,250.00	Supply of Stationeries
Concord Medva Health Services Ltd	Embu Level 5 Hospital	2,597,390.00	6/6/2017	-	2,597,390.00	-	Supply of non pharm
Everfortune Ltd	Embu Level 5 Hospital	3,500,000.00	14/03/2017	-	3,500,000.00	-	Supply of medical equipments
Exact Hospital Supplies	Embu Level 5 Hospital	619,000.00	11/1/2017	-	619,000.00	-	Supply of non pharm
Exact Hospital Supplies	Embu Level 5 Hospital	310,000.00	11/1/2017	-	310,000.00	-	Supply of non pharm
Acon medical supplies	Embu Level 5 Hospital	1,050,000.00	11/1/2017	-	1,050,000.00	-	Supply of non pharm
Acon medical supplies	Embu Level 5 Hospital	190,000.00	11/1/2017	-	190,000.00	-	Supply of non pharm
Bonmed Systems	Embu Level 5 Hospital	470,400.00	11/1/2017	-	470,400.00	-	Supply of non pharm
Bonmed Systems	Embu Level 5 Hospital	46,900.00	11/1/2017	-	46,900.00	-	Supply of non pharm
Stanka Tech Services	Embu Level 5 Hospital	54,000.00	14/06/2016	-	54,000.00	54,000.00	Linens
Allied Medical Supplies Ltd	Embu Level 5 Hospital	54,000.00	16/10/2016	-	54,000.00	-	Lab items
Cytolab Enterprises	Embu Level 5 Hospital	10,500.00	11/1/2016	-	10,500.00	10,500.00	Lab items
G North and Son Ltd	Embu Level 5 Hospital	2,364,341.00	2/5/2017	-	2,364,341.00	-	Washer Extractor
Prison Industries Funds	Embu Level 5 Hospital	7,200.00	16/02/2016	-	7,200.00	7,200.00	Vegetables
Gee Tech Systems Ltd	Embu Level 5 Hospital	991,850.00	3/3/2017	-	991,850.00	-	Dental Supplies
Stemur Agencies	Embu Level 5 Hospital	64,000.00	17/05/2017	-	64,000.00	-	Music System
Penta Medical Ltd	Embu Level 5 Hospital	134,000.00	17/05/2017	-	134,000.00	-	Hospital machines
Finescope Systems Ltd	Embu Level 5 Hospital	517,000.00	17/03/2017	-	517,000.00	-	Medical equipment supplied
Surigipham Ltd	Embu Level 5 Hospital	87,000.00	22/6/2015	-	87,000.00	87,000.00	Supply of Steranious
Highridge Pharmaceuticals	Embu Level 5 Hospital	180,000.00	17/6/2015	-	180,000.00	180,000.00	Supply of non pharm
A One Health Care Ltd	Embu Level 5 Hospital	585,000.00	22/5/2015	-	585,000.00	585,000.00	Supply of non pharm
A One Health Care Ltd	Embu Level 5 Hospital	1,485,000.00	14/7/2015	-	1,485,000.00	1,485,000.00	Supply of non pharm
A One Health Care Ltd	Embu Level 5 Hospital	2,150,000.00	3/6/2015	-	2,150,000.00	2,150,000.00	Supply of non pharm
A One Health Care Ltd	Embu Level 5 Hospital	500,000.00	19/5/2015	-	500,000.00	500,000.00	Supply of non pharm
A One Health Care Ltd	Embu Level 5 Hospital	224,000.00	15/6/2016	-	224,000.00	224,000.00	Supply of non pharm
Micro Biology and Allied Supplies	Embu Level 5 Hospital	47,000.00	10/2/2014	-	47,000.00	47,000.00	Supply of Lab Consumables
Medipham East Africa	Embu Level 5 Hospital	20,696.00	5/5/2016	-	20,696.00	20,696.00	Supply of Lab Consumables
Highridge Pharmaceuticals	Embu Level 5 Hospital	143,440.00	22/5/16	-	143,440.00	143,440.00	Supply of Lab Consumables
Highridge Pharmaceuticals	Embu Level 5 Hospital	22,000.00	14/10/14	-	22,000.00	22,000.00	Supply of Lab Consumables
Hemocue Kenya Ltd	Embu Level 5 Hospital	106,952.00	11/1/2016	-	106,952.00	106,952.00	Supply of Lab Consumables
Highridge Pharmaceuticals	Embu Level 5 Hospital	25,520.00	28/10/16	-	25,520.00	-	Supply of Lab Consumables
A One Health Care Ltd	Embu Level 5 Hospital	165,000.00	5/5/2015	-	165,000.00	165,000.00	Supply of Lab Consumables
Medix East Africa Ltd	Embu Level 5 Hospital	113,250.00	29/10/2015	-	113,250.00	113,250.00	Supply of Lab Consumables
Faram East Africa	Embu Level 5 Hospital	31,200.00	29/10/2015	-	31,200.00	31,200.00	Supply of Lab Consumables
Faram East Africa	Embu Level 5 Hospital	75,744.00	4/11/2015	-	75,744.00	75,744.00	Supply of Lab Consumables
Chemlabs	Embu Level 5 Hospital	36,102.00	12/5/2016	-	36,102.00	36,102.00	Supply of Lab Consumables
Chemlabs	Embu Level 5 Hospital	407,656.00	15/4/2016	-	407,656.00	407,656.00	Supply of Lab Consumables
Kenmax Supplies Ltd	Embu Level 5 Hospital	1,500,000.00	31/03/2017	-	1,500,000.00	-	Supply of non pharm-1574
Faram East Africa	Embu Level 5 Hospital	54,868.00	29/10/2015	-	54,868.00	54,868.00	Supply of Lab Consumables
Chemlabs	Embu Level 5 Hospital	881,268.00	28/3/2017	-	881,268.00	-	Supply of Lab Consumables
Liste Products	Embu Level 5 Hospital	97,000.00	11/4/2016	-	97,000.00	97,000.00	Supply of drugs
Ace Pharmaceuticals	Embu Level 5 Hospital	600,200.00	22/5/2015	-	600,200.00	600,200.00	Supply of drugs
Pharma Specialists	Embu Level 5 Hospital	1,204,000.00	22/5/2015	-	1,204,000.00	1,204,000.00	Supply of drugs
Nila Pharmaceuticals	Embu Level 5 Hospital	376,680.00	22/5/2015	-	376,680.00	376,680.00	Supply of drugs
Brejoy Supplies	Embu Level 5 Hospital	470,000.00	28/10/2015	-	470,000.00	470,000.00	Supply of foodstuffs
Jamerlink Services	Embu Level 5 Hospital	228,000.00	15/6/2016	-	228,000.00	228,000.00	Supply of foodstuffs
Bricokes	Embu Level 5 Hospital	456,000.00	20/7/2016	-	456,000.00	-	Supply of foodstuffs
Bricokes	Embu Level 5 Hospital	23,900.00	19/10/2015	-	23,900.00	23,900.00	Supply of foodstuffs
Zuyami Enterprises	Embu Level 5 Hospital	48,000.00	15/7/2015	-	48,000.00	48,000.00	Supply of foodstuffs
Universal Link Enterprises	Embu Level 5 Hospital	125,085.00	16/06/2016	-	125,085.00	125,085.00	Supply of foodstuffs
Mune	Embu Level 5 Hospital	250,000.00	4/4/2017	-	250,000.00	-	Supply of foodstuffs
Josewa	Embu Level 5 Hospital	200,000.00	21/4/2017	-	200,000.00	-	Supply of foodstuffs
Diamond Speare	Embu Level 5 Hospital	400,000.00	12/4/2017	-	400,000.00	-	Supply of foodstuffs
Cow and Gate Limited	Embu Level 5 Hospital	436,000.00	6/5/2017	-	436,000.00	-	Therapeutic foods
Brad supplies and logistics Ltd	Embu Level 5 Hospital	431,000.00	9/1/2017	-	431,000.00	-	Therapeutic foods
Mutema Murage	Embu Level 5 Hospital	10,000.00	13/11/14	-	10,000.00	10,000.00	Supply of foodstuffs

Runyenjes Drapers	Embu Level 5 Hospital	26,000.00	25/1/2016	-	26,000.00	26,000.00	Building repairs
Runyenjes Drapers	Embu Level 5 Hospital	11,260.00	25/1/2016	-	11,260.00	11,260.00	Building repairs
Runyenjes Drapers	Embu Level 5 Hospital	48,400.00	1/2/2016	-	48,400.00	48,400.00	Building repairs
Crown Motors	Embu Level 5 Hospital	7,663,275.00	14/3/2017	-	7,663,275.00	-	Purchase of ambulance
Victory Bookshop	Embu Level 5 Hospital	920,000.00	20/08/2016	-	920,000.00	-	Supply of maternity files
Victory Bookshop	Embu Level 5 Hospital	470,000.00	20/08/2016	-	470,000.00	-	Supply of stationery
Nechal Enterprises	Embu Level 5 Hospital	441,000.00	23/6/2017	-	441,000.00	-	Supply of stationery
Copycat Ltd	Embu Level 5 Hospital	800,000.00	29/5/2017	-	800,000.00	-	Supply of photocopy machine
Mawoni Site Cnstruction Ltd	Embu Level 5 Hospital	2,538,000.00	20/5/2017	-	2,538,000.00	-	Supply of theatre equipments
Gakono Electrical Services	Embu Level 5 Hospital	1,990,800.00	2/5/2017	-	1,990,800.00	-	Supply of washingmachine cap. 20kg
Sherimu Enterprises	Embu Level 5 Hospital	500,000.00	16/01/2017	-	500,000.00	-	Refrigeration spareparts
Sherimu Enterprises	Embu Level 5 Hospital	318,000.00	19/5/2017	-	318,000.00	-	Supply of electrical appliances
Gakono Electrical Services	Embu Level 5 Hospital	990,000.00	21/6/2016	-	990,000.00	-	Biometric equipments
Melly and Lelly	Embu Level 5 Hospital	114,000.00	21/6/2016	-	114,000.00	-	Kitchen equipments
Jufex Auto Hardware Ltd	Embu Level 5 Hospital	29,000.00	22/11/2016	-	29,000.00	-	Supply of car batteries
Bashete Co. Ltd	Embu Level 5 Hospital	400,075.00	14/06/2017	-	400,075.00	-	Supply of milk
Gelly enterprises	Embu Level 5 Hospital	114,000.00	28/04/2017	-	114,000.00	-	Supply of kitchen items
Lenio Supplies	Embu Level 5 Hospital	276,100.00	28/04/2017	-	276,100.00	-	Supply of eye unit consumables
County Zone General Supplies	Embu Level 5 Hospital	3,300,000.00	31/05/2017	-	3,300,000.00	-	Supply of stationery
Jabez Pharmacy Ltd	Embu Level 5 Hospital	291,000.00	3/5/2016	-	291,000.00	291,000.00	Supply of non pharm
Prison Industries Fund	Embu Level 5 Hospital	35,200.00	6/1/2017	-	35,200.00	-	Supply of foodstuffs
KEMSA	Embu Level 5 Hospital	3,034,980.00	4/1/2017	-	3,034,980.00	-	Supply of non pharm
New Uhuru Garage Ltd	Embu Level 5 Hospital	2,365.00	3/2/2016	-	2,365.00	2,365.00	Repair of GKA 125N
Acon Medical Supplies	Embu Level 5 Hospital	170,420.00	2/28/2017	-	170,420.00	-	Supply of dental items
Trinity Petroleum Ltd	Embu Level 5 Hospital	750,000.00	1/25/2017	-	750,000.00	-	Supply of lpg cooking gas
Harleys Limited	Embu Level 5 Hospital	148,800.00	4/9/2015	-	148,800.00	148,800.00	Supply of non pharm
Sai Pharmaceuticals Ltd	Embu Level 5 Hospital	679,450.00	5/22/2015	-	679,450.00	679,450.00	Supply of medical drugs
Faram E.A Ltd	Embu Level 5 Hospital	419,648.00	1/11/2016	-	419,648.00	419,648.00	Supply of lab items
Angelica Medical Supplies	Embu Level 5 Hospital	21,500.00	8/15/2016	-	21,500.00	-	Supply of non pharm
Allied Medical Supplies Ltd	Embu Level 5 Hospital	544,000.00	4/18/2017	-	544,000.00	544,000.00	Supply of cidex
Ever Fortune Co.	Embu Level 5 Hospital	3,550,000.00	3/31/2017	-	3,550,000.00	-	Supply, Installation & comissioning of gas scavaging machine
Jovo Commercial Agency	Embu Level 5 Hospital	400,000.00	5/29/2017	-	400,000.00	-	Supply of fungicides
Steljak Gen Supplies	Embu Level 5 Hospital	42,570.00	2/17/2017	-	42,570.00	-	Supply of foodstuffs
Exact Hospital Suppliers	Embu Level 5 Hospital	619,750.00	2/28/2017	-	619,750.00	-	Supply of dental items
Icon Pharmacy	Embu Level 5 Hospital	713,500.00	3/7/2017	-	713,500.00	-	Supply of non pharm
Exact Hospital Suppliers	Embu Level 5 Hospital	310,800.00	3/3/2017	-	310,800.00	-	Supply of dental items
Bob Morgan Services	Embu Level 5 Hospital	28,079.95	5/3/2016	-	28,079.95	28,079.95	Provision of cash in transit
Cytolab Enterprises	Embu Level 5 Hospital	27,580.00	1/11/2016	-	27,580.00	27,580.00	Supply of lab items
New Uhuru Garage Ltd	Embu Level 5 Hospital	11,716.00	8/5/2015	-	11,716.00	11,716.00	Repair of GK A125N
New Uhuru Garage Ltd	Embu Level 5 Hospital	319,232.00	6/19/2015	-	319,232.00	319,232.00	Repair of GK A335C
Bob Morgan Services	Embu Level 5 Hospital	21,839.35	3/1/2016	-	21,839.35	21,839.35	Provision of cash in transit
Skill Park Company Ltd	Embu Level 5 Hospital	847,150.00	4/28/2017	-	847,150.00	-	Supply of Orthopaedic items
Embu Children Hospital	Embu Level 5 Hospital	42,700.00	3/14/2016	-	42,700.00	42,700.00	Supply of non pharm
Colour International Ltd	Embu Level 5 Hospital	172,658.00	6/17/2015	-	172,658.00	172,658.00	Supply of X-ray materials
EWASCO	Embu Level 5 Hospital	2,317,421.00	3/22/2017	-	2,317,421.00	-	Water Bill
New Uhuru Garage Ltd	Embu Level 5 Hospital	9,570.00	1/25/2016	-	9,570.00	9,570.00	Repair of GKA 335C
County Zone General Supplies Ltd	Embu Level 5 Hospital	30,000.00	11/4/2016	-	30,000.00	-	Supply of Stationeries
Allied Medical Supplies Ltd	Embu Level 5 Hospital	225,456.00	6/24/2016	-	225,456.00	225,456.00	Supply of lab items
New Uhuru Garage Ltd	Embu Level 5 Hospital	4,640.00	10/25/2015	-	4,640.00	4,640.00	Repair of GKA 335C
New Uhuru Garage Ltd	Embu Level 5 Hospital	175,244.00	1/20/2016	-	175,244.00	-	Repair of GKA 558F
New Uhuru Garage Ltd	Embu Level 5 Hospital	1,914.00	10/12/2015	-	1,914.00	1,914.00	Repair of GKA 558F
Prison Industries Fund	Embu Level 5 Hospital	14,400.00	10/19/2015	-	14,400.00	14,400.00	Supply of foodstuffs
Sherimu Enterprises	Embu Level 5 Hospital	479,500.00	1/10/2017	-	479,500.00	-	Supply of refrigeration items
Bio Line Agency	Embu Level 5 Hospital	74,000.00	10/31/2014	-	74,000.00	74,000.00	Supply of lab items
Sherimu Enterprises	Embu Level 5 Hospital	782,500.00	1/20/2017	-	782,500.00	-	Supply of office furnitures
Embu Children Hospital	Embu Level 5 Hospital	21,500.00	4/26/2016	-	21,500.00	21,500.00	Supply of non pharm
Telkom (Kenya)	Embu Level 5 Hospital	5,684.00	1/25/2017	-	5,684.00	-	Telephone bill
New Uhuru Garage Ltd	Embu Level 5 Hospital	77,256.00	7/9/2015	-	77,256.00	77,256.00	Repair of GKA 558F
New Uhuru Garage Ltd	Embu Level 5 Hospital	89,378.00	7/16/2015	-	89,378.00	89,378.00	Repair of GKA 368Y
Angelica Medical Supplies	Embu Level 5 Hospital	677,500.00	10/13/2016	-	677,500.00	-	Supply of X-ray materials
Embu Children Hospital	Embu Level 5 Hospital	26,600.00	9/17/2015	-	26,600.00	26,600.00	Supply of non pharm
Paluma Ltd	Infrastructure and Public Works	999,932.00	31/05/2017	-	999,932.00	-	Fuel
Maspads Computer Systems	Lands, water and Natural Resources	75,000.00	16/05/2017	-	75,000.00	-	Desktop Computer
Quick kobil Service station	Lands, water and Natural Resources	276,000.00	28/04/2017	-	276,000.00	-	Fuel
Jufex Auto Hardware Co. Ltd	Lands, water and Natural Resources	250,000.00	8/5/2017	-	250,000.00	-	Supply of Tyres
Tiles and carpets	Lands, water and Natural Resources	10,900,000.00	30/06/2017	-	10,900,000.00	-	Purchase of plastic tanks
Achelis Material Handling	Lands, water and Natural Resources	3,936,800.00	30/06/2017	-	3,936,800.00	-	Skid loader
County Zone General Supplies	Lands, water and Natural Resources	82,360.00	30/06/2017	-	82,360.00	-	purchase of stationery
Bicore Limited	Lands, water and Natural Resources	149,400.00	30/06/2017	-	149,400.00	-	Cleaning material
Maspads Computer Systems	Lands, water and Natural Resources	459,600.00	30/06/2017	-	459,600.00	-	Computer Accessories
Tashly general suplies	Lands, water and Natural Resources	13,500.00	19/05/2017	-	13,500.00	-	Purchase of UPS 12v-TAH

Maspad Computer Systems	Lands, Water & Natural Resources	134,250.00	2/21/2017	-	134,250.00	-	Supply of tonners, computers desktop hp & laptop
Automodel Motors Service	lands, Water & Natural Resources	123,424.00	12/2/2016	-	123,424.00	-	Supply of Spare parts for KAN 046P
Mesflis Ltd	Lands, Water & Natural Resources	78,000.00	5/17/2017	-	78,000.00	-	Supply of desktop computer
Smartnet Logistic Ltd	Youth Empowerment and Sports	2,736,000.00	18/05/2017	-	2,736,000.00	-	Stadium equipment
Quick kobil Service station	Youth Empowerment and Sports	30,000.00	15/06/2017	-	30,000.00	-	Supply of fuel - KBW 280V
Quick kobil Service station	Youth Empowerment and Sports	30,000.00	15/06/2017	-	30,000.00	-	Supply of fuel - KBW 280V
Jufex Auto Hardware	Public Service & Administration	135,000.00	22/05/2017	-	135,000.00	-	Yana Tyres
Maspads Computer Systems	Public Service & Administration	100,000.00	8/9/2015	-	100,000.00	100,000.00	Stationery
Recksars Gen. Suppliers	Public Service & Administration	300,000.00	23/02/2016	100,000.00	200,000.00	200,000.00	Computers
Quick Kobil Service Station	Public Service & Administration	1,000,000.00	12/5/2017	-	1,000,000.00	-	Fuel
Seantam and Associates Co. Ltd	Trade and Tourism	255,200.00	20/06/2017	-	255,200.00	-	Supply of promotional materials
Quick kobil Service station	Trade and Tourism	45,133.00	16/05/2017	-	45,133.00	-	Fuel
Globetech Agencies	Trade and Tourism	3,000.00	22/05/2017	-	3,000.00	-	Live Box Internet
Brakajo General Contractors Co. Ltd	Trade and Tourism	98,000.00	23/01/2017	-	98,000.00	-	Supply of Tyres
Jufex Auto Hardware Co. Ltd	Trade and Tourism	140,000.00	19/02/2016	-	140,000.00	140,000.00	Supply of Tyres
Quick kobil Service station	Trade and Tourism	205,133.00	-	-	205,133.00	-	Fuel
Sub-Total		177,905,103.80		100,000.00	177,805,103.80	20,326,640.30	
Supply of services							
Michael Githiaka	Trade and Tourism	16,000.00	19/06/2017	-	16,000.00	-	Compound clearing
Michael Githiaka	Trade and Tourism	20,000.00	20/06/2017	-	20,000.00	-	Cabinets & chairs repair
Maspads Computer Systems	Trade and Tourism	26,000.00	30/05/2017	-	26,000.00	-	Software installation
Embu Water and Sanitation Co. Ltd	Trade and Tourism	61,851.80	23/05/2017	-	61,851.80	-	Water bill - Embu Trade Dev
Kenya Power & Lighting Co. Ltd	Trade and Tourism	141,994.00	13/04/2017	-	141,994.00	-	Electricity Connection
Kenya Power & Lighting Co. Ltd	Trade and Tourism	18,936.55	16/05/2017	-	18,936.55	-	Electricity Bill
Kenya Power & Lighting Co. Ltd	Trade and Tourism	17,008.00	25/05/2017	-	17,008.00	-	Electricity Connection
Maspads Computer Systems	Trade and Tourism	26,000.00	30/05/2017	-	26,000.00	-	Windows Xp
Kenya Power & Lighting Co. Ltd	Trade and Tourism	24,000.00	21/02/2017	-	24,000.00	-	Electricity Connection
Telkom Kenya Ltd	Trade and Tourism	1,426.00	31/05/2017	-	1,426.00	-	Landline relocation
Rirac Driving School	Trade and Tourism	1,190,000.00	31/05/2017	-	1,190,000.00	-	Training bodaboda Riders from Kyeni South Ward
Rirac Driving School	Trade and Tourism	994,000.00	31/05/2017	-	994,000.00	-	Training bodaboda Riders from Mbeti North Ward
Trade and Tourism	Trade and Tourism	500,000.00	31/05/2017	-	500,000.00	-	Training of BCE classes at Mavuria ward
Trade and Tourism	Trade and Tourism	1,500,000.00	31/05/2017	-	1,500,000.00	-	Training bodaboda Riders from Gaturi south Ward
Nation Media Group Ltd	Trade and Tourism	239,076.00	31/05/2017	-	239,076.00	-	Advertisement
Mbugi Television Network	Trade and Tourism	46,400.00	26/01/2017	-	46,400.00	-	Advertisement
Commercial Embu Motor Garage	Trade and Tourism	238,959.00	19/06/2017	-	238,959.00	-	GKA 552T
ICPAK	Trade and Tourism	17,900.00	7/6/2017	-	17,900.00	-	MT. Kenya IPSAS Workshop
Chuka University College	Trade and Tourism	130,000.00	5/5/2015	-	130,000.00	130,000.00	Staff Training
Telkom Kenya Ltd	Trade and Tourism	61,352.00	25/01/2017	-	61,352.00	-	Telephone expenses
Postal corporation of Kenya	Trade and Tourism	21,920.00	31/01/2017	-	21,920.00	-	Annual rental fee for box 278 Embu
Kenya Power	Youth Empowerment and Sports	12,000.00	25/05/2017	-	12,000.00	-	Electricity Bill - Director NYS HQS
kenya power and lighting company	Youth Empowerment and Sports	6,340.00	27/01/2017	-	6,340.00	6,340.00	Power supply
University of Embu	Youth Empowerment and Sports	1,400,000.00	31/12/2016	-	1,400,000.00	-	Youth mentorship programme
Kenya School of Government	Youth Empowerment and Sports	70,000.00	18/04/2017	-	70,000.00	-	Youth training
Quick kobil Service station	Youth Empowerment and Sports	60,000.00	5/6/2017	-	60,000.00	-	Fuel
Kenya Power and Lighting Company Ltd	Infrastructure and Public Works	6,856.70	6/4/2017	-	6,856.70	-	Electricity Bill
Kenya School of Government	Infrastructure and Public Works	109,000.00	3/2/2017	-	109,000.00	-	Catering Services
CMC Motors Goup Ltd	Infrastructure and Public Works	223,615.00	17/02/2017	-	223,615.00	-	motor vehicle service
Commercial embu Motor Garage	Infrastructure and Public Works	227,682.00	29/03/2017	-	227,682.00	-	Motor vehicle service
Automodel Motor Services Ltd	Infrastructure and Public Works	67,300.00	31/05/2017	-	67,300.00	-	Repair of GK A497T
Kenya Power	Infrastructure and Public Works	1,405,628.20	30/06/2017	-	1,405,628.20	-	Electricity bills
kenya Power	Infrastructure and Public Works	4,462,165.60	30/06/2017	-	4,462,165.60	-	Street Lighting bills
Automodel Motors Service	Infrastructure and Public Works	67,300.00	12/6/2017	-	67,300.00	-	Repair of GKA 497T
Kenya Orient Insurance Ltd	Infrastructure and Public Works	22,601.00	2/3/2017	-	22,601.00	-	Insurance
Africa Merchants Assurance Co. Ltd	Infrastructure and Public Works	15,148.00	13/06/2017	-	15,148.00	-	Insurance
Ewasco	Agriculture, Livestock & Fisheries	15,000.00	18/04/2017	-	15,000.00	-	Water Bill - Provincial Co-op. Officer
Kenya power and lighting company	Agriculture, Livestock & Fisheries	20,500.00	22/04/2017	-	20,500.00	20,500.00	Electricity Bill
Auto model services	Agriculture, Livestock & Fisheries	400,000.00	31/5/2017	-	400,000.00	-	Repair of motor vehicle
Sanlam Gen Insurance co.	Agriculture, Livestock & Fisheries	181,754.00	5/4/2017	-	181,754.00	-	Insurance cover for KAW 278V
AMACO Insurance	Agriculture, Livestock & Fisheries	493,837.00	31/5/2017	-	493,837.00	-	Insurance Cover for Farm Tractors
Sanlam General Insurance Co. Ltd	Agriculture, Livestock & Fisheries	181,754.00	22/09/2016	-	181,754.00	-	Tractor Insurance
EWASCO	Agriculture, Livestock & Fisheries	67,000.00	5/19/2017	-	67,000.00	-	Water Bill
Ngandori-Nginda Water Consumers	Agriculture, Livestock & Fisheries	5,000.00	6/14/2017	-	5,000.00	-	Water Bill SCAO Embu North
EWASCO	Agriculture, Livestock & Fisheries	62,849.00	4/25/2017	-	62,849.00	-	Water Bill - Agricultural Training Center
AMACO	Agriculture, Livestock & Fisheries	147,285.00	6/21/2017	-	147,285.00	-	Insurance Premium-KBW 278V
Kenya Veterinary Vaccines Production Institute	Agriculture, Livestock & Fisheries	73,300.00	6/16/2017	-	73,300.00	-	Payment of vaccines
EWASCO	Agriculture, Livestock & Fisheries	42,166.00	4/3/2017	-	42,166.00	-	Water Bill - Agricultural Training Center
Nawiri Sacco Society Ltd	Agriculture, Livestock & Fisheries	91,085.20	5/1/2017	-	91,085.20	-	Payment of Machanga AMS & showground watchmen casuals
Eastman Driving College	Education, Science & Technology	1,500,000.00	31/07/2016	-	1,500,000.00	-	Training course for FG Class-Bodaboda at Gaturi north
Kenya School of Government	Education, Science & Technology	2,296,845.00	31/07/2016	459,360.00	1,837,485.00	-	Designing of master plan
CIC General Insurance	Education, Science & Technology	169,549.35	31/07/2016	-	169,549.35	-	Motor vehicle insurance
Bin point General Cleaning Services	Embu Level 5 Hospital	26,000.00	9/13/2016	-	26,000.00	26,000.00	Change & service of sanitary bins

Sherimu Enterprises	Embu Level 5 Hospital	2,995,000.00	5/30/2017	-	2,995,000.00		Supply & installation of washing machine
Neru (K) Ltd	Embu Level 5 Hospital	1,160,000.00	5/31/2015	-	1,160,000.00	1,160,000.00	Cleaning Services
Neru (K) Ltd	Embu Level 5 Hospital	1,160,000.00	5/31/2017	-	1,160,000.00		Cleaning Services
Medso Enterprises	Embu Level 5 Hospital	290,000.00	6/1/2017	-	290,000.00		Service of Anaesthesia machine
Kenya Medical Training College	Embu Level 5 Hospital	107,200.00	4/5/2016	-	107,200.00		Tuition Fee
Kenya Medical Training College	Embu Level 5 Hospital	155,500.00	7/4/2017	-	155,500.00		Tuition Fee
Ambam Investments	Embu Level 5 Hospital	60,310.00	27/03/2017	-	60,310.00	60,310.00	Sign post
New Embu Uhuru Garage	Embu Level 5 Hospital	9,976.00	20/01/2016	-	9,976.00	9,976.00	Vehicle service
New Embu Uhuru Garage	Embu Level 5 Hospital	5,500.00	25/01/2016	-	5,500.00	5,500.00	Vehicle service
Great Lakes University of Kisumu	Embu Level 5 Hospital	66,700.00	7/9/2016	-	66,700.00	-	School fee
Nation Media Group Ltd	Embu Level 5 Hospital	239,076.00	29/07/2015	-	239,076.00	239,076.00	Advertisement
Debra LTD	Embu Level 5 Hospital	278,980.00	10/3/2016	-	278,980.00	278,980.00	Electrical installation
Babs security services Ltd	Embu Level 5 Hospital	452,200.00	11/7/2016	-	452,200.00	452,200.00	Security service
Pulse Health Care Ltd	Embu Level 5 Hospital	108,000.00	3/1/2017	-	108,000.00	-	Equipment servicing
Kenya school of Government	Embu Level 5 Hospital	167,620.00	17/11/2016	-	167,620.00	-	School fee
Kenya school of Government	Embu Level 5 Hospital	123,553.90	12/10/2015	-	123,553.90	123,553.90	School fee
Kenya school of Government	Embu Level 5 Hospital	111,953.90	12/10/2015	-	111,953.90	111,953.90	School fee
Kenya school of Government	Embu Level 5 Hospital	111,953.90	12/10/2015	-	111,953.90	111,953.90	School fee
New Embu Uhuru Garage	Embu Level 5 Hospital	16,820.00	20/1/2016	-	16,820.00	16,820.00	Repair of GK A865D
New Embu Uhuru Garage	Embu Level 5 Hospital	4,060.00	29/10/2016	-	4,060.00	-	Repair of GK U105
Binpoint general supplies	Embu Level 5 Hospital	39,000.00	7/4/2017	-	39,000.00	-	Sanitary Services
Plenser Ltd	Embu Level 5 Hospital	800,000.00	9/5/2017	-	800,000.00	-	Incenerator service
Faram Ltd	Embu Level 5 Hospital	400,000.00	15/5/2017	-	400,000.00	-	Lab. Equipment service
Mediquip Global Ltd	Embu Level 5 Hospital	210,440.00	28/04/2017	-	210,440.00	-	Service anaesthetic machines
Embu Water & Sanitation Co. Ltd.	Embu Level 5 Hospital	17,600,000.00	11/1/2017	-	17,600,000.00	-	Water Bill - Level 5 Hospital
New Embu Uhuru Garage	Embu Level 5 Hospital	2,865.20	8/2/2016	-	2,865.20	-	Repairs GK A125N
Kenya Power	Health Administration	511,760.00	11/6/2017	-	511,760.00	-	Water Bill - Ishiara Hospital
Ngagaka Water and Sanitation Company	Health Administration	42,340.00	28/02/2017	-	42,340.00	-	Water Bill - Muchagori Health Centre
Ngagaka Water and Sanitation Company	Health Administration	65,407.00	31/05/2017	-	65,407.00	-	Water Bill - Kianjokoma Level 4 Hospital
Ngagaka Water and Sanitation Company	Health Administration	25,190.00	24/02/2017	-	25,190.00	-	Water Bill - Kathangari Dispensary
Embu Water And Sanitation Co. (EMBEWASCO)	Health Administration	250,000.00	11/6/2017	-	250,000.00	-	Water Bill-Ishiara Market
Embu Water And Sanitation Co. (EMBEWASCO)	Health Administration	26,540.00	7/6/2017	-	26,540.00	-	Water Bill-Siakago Market
Embu Water & Sanitation Co. Ltd.	Health Administration	67,010.00	6/2/2017	-	67,010.00	-	Water Connection-Kithegi Dispensary
Ngagaka Water and Sanitation Company	Health Administration	8,910.00	15/06/2017	-	8,910.00	-	Water Bill - Kibugu Market
Kithimu Kithegi Water Society	Health Administration	3,300.00	9/2/2017	-	3,300.00	-	Water Bill - Kithegi Dispensary
Ngagaka Water and Sanitation Company	Health Administration	15,270.00	31/01/2017	-	15,270.00	-	Water Bill - Kianjokoma Level 4 Hospital
Ngagaka Water and Sanitation Company	Health Administration	2,457.00	31/01/2017	-	2,457.00	-	Water Bill - Kianjokoma Level 4 Hospital-Hostel
Kenya Power	Health Administration	81,203.95	6/5/2017	-	81,203.95	-	Electricity Bill - Kianjokoma Level 4 Hospital
Kenya Power	Health Administration	7,264.00	6/4/2017	-	7,264.00	-	Electricity Bill - Dallas Stadium SHG
Kenya Power	Health Administration	9,124.00	3/5/2017	-	9,124.00	-	Electricity Bill - Muchonoke Dispensary
Kenya Power	Health Administration	187,586.30	24/05/2017	-	187,586.30	-	Electricity Bill - Runyenjes Dispensary
Ngagaka Water and Sanitation Company	Health Administration	64,837.00	30/04/2017	-	64,837.00	-	Water Bill - Kianjokoma Level 4 Hospital
Embu Water and Sanitation Co. (EWASCO)	Health Administration	4,040.00	9/2/2017	-	4,040.00	-	Water Bill - Kilrie Dispensary
Embu Water and Sanitation Co. (EWASCO)	Health Administration	20,220.00	27/04/2017	-	20,220.00	-	Water Bill - Kangaru Dispensary
Ngandori-Nginda Water Consumers	Health Administration	7,755.00	27/01/2017	-	7,755.00	-	Water Bill- Nembure Health Centre
Postal corporation of Kenya	Health Administration	6,960.00	9/5/2017	-	6,960.00	-	Postal Box Rent
Africa Merchants Assurance Co. Ltd	Health Administration	904,090.00	14/02/2017	-	904,090.00	-	Insurance Premium-KCF 271D
Kenya Power	Health Administration	11,946.70	29/03/2017	-	11,946.70	-	Electricity Bill - Riandu Dispensary
Kenya Power	Health Administration	6,925.00	29/04/2017	-	6,925.00	-	Electricity Bill - Dallas Dispensary
Ngagaka Water and Sanitation Company	Health Administration	71,029.00	31/05/2017	-	71,029.00	-	Water Bill - Kianjokoma Level 4 Hospital
Ngagaka Water and Sanitation Company	Health Administration	43,570.00	15/06/2017	-	43,570.00	-	Water Bill - Kibugu Health Centre
Ngagaka Water and Sanitation Company	Health Administration	510.00	30/04/2017	-	510.00	-	Water Bill - Nduuri Dispensary
Telkom Kenya Ltd	Health Administration	34,800.00	8/6/2017	-	34,800.00	-	Internet connection
Kenya Power	Health Administration	187,586.30	14/06/2017	-	187,586.30	-	Electricity bill- Runyenjes District Hospital
Kyeni Water and Sewarage Co. Ltd	Health Administration	12,320.00	20/06/2017	-	12,320.00	-	Water Bill - Rukuriri dispensary
Kenya Power	Health Administration	2,075.00	15/06/2017	-	2,075.00	-	Electricity Bill
Total Hospital Solutions Ltd	Health Administration	101,460.00	2/9/2016	-	101,460.00	-	Machine servicing
Automodel motor services Ltd	Health Administration	188,780.00	21/11/2016	-	188,780.00	188,780.00	Vehicle service
Babs security services Ltd	Health Administration	47,600.00	2/8/2016	-	47,600.00	47,600.00	Security service
Automodel motor services Ltd	Health Administration	302,148.00	28/01/2017	-	302,148.00	302,148.00	Vehicle service
Slopes villa hotel	Health Administration	82,000.60	3/12/2015	-	82,000.60	82,000.00	Meals
kenya power and lighting company	Health Administration	29,762.00	16/03/2017	-	29,762.00	29,762.00	Electricity Bill-Kangungi Dispensary

The Star Newspaper	Health Administration	63,336.00	4/1/2017	-	63,336.00	63,336.00	Advertisement
Ngagaka Water and Sanitation Company	Health Administration	42,767.00	28/03/2017	-	42,767.00	42,767.00	Water Bill - Kianjokoma L4 Hospital
Commissioner of Domestic Taxes	Health Administration	1,114.00	19/04/2017	-	1,114.00	-	P.A.Y.E
KRA	Health Administration	1,859.00	8/3/2017	-	1,859.00	-	P.A.Y.E
Commissioner of Domestic Taxes	Health Administration	14,609.00	20/12/2016	-	14,609.00	-	P.A.Y.E
KRA	Health Administration	32,761.00	29/03/2017	-	32,761.00	-	P.A.Y.E
ST JOHN Council for Kenya Eastern	Health Administration	20,500.00	29/5/2017	-	20,500.00	-	Training fee
Plans Online (K) Ltd	Health Administration	184,000.00	29/5/2017	-	184,000.00	-	Internet connection
Huduma Motor Garage	Health Administration	494,515.00	30/06/2016	-	494,515.00	494,515.00	Motor vehicle repairs
Huduma Motor Garage	Health Administration	1,287,049.00	30/06/2016	-	1,287,049.00	1,287,049.00	Motor vehicle repairs
Kenya School of Government	Health Administration	1,190,000.00	29/5/2017	-	1,190,000.00	-	Training fee
Kenya Power and Lighting Ltd	Health Administration	158,366.50	29/5/2017	-	158,366.50	-	Electricity bill
Karatiri Joint Water	Health Administration	4,500.00	29/5/2017	-	4,500.00	-	water bill
Plans Online (K)	Health Administration	32,000.00	29/5/2017	-	32,000.00	-	Internet connection
Kyeni Water and Sewerage Services	Health Administration	66,000.00	29/5/2017	-	66,000.00	-	water bill
Embu Children Clinic	Health Administration	8,000.00	11/5/2017	-	8,000.00	-	Lab services
Kithunguthia Water Association	Health Administration	2,000.00	9/5/2018	-	2,000.00	2,000.00	Water bill
NSSF	Gender, Culture, Children and social services	960.00	7/2/2017	-	960.00	-	Monthly contribution
NSSF	Gender, Culture, Children and social services	960.00	5/6/2017	-	960.00	-	Monthly contribution
NHIF	Gender, Culture, Children and social services	800.00	5/6/2017	-	800.00	-	Monthly contribution
NHIF	Gender, Culture, Children and social services	1,200.00	30/12/2016	-	1,200.00	-	NHIF
BinPoint Gen. Cleaning Services	Gender, Culture, Children and social services	1,500.00	31/03/2017	-	1,500.00	-	Bin Services
BinPoint Gen. Cleaning Services	Gender, Culture, Children and social services	1,500.00	6/6/2017	-	1,500.00	-	Bin Services
BinPoint Gen. Cleaning Services	Gender, Culture, Children and social services	1,500.00	10/5/2017	-	1,500.00	-	Bin Services
BinPoint Gen. Cleaning Services	Gender, Culture, Children and social services	1,500.00	6/6/2017	-	1,500.00	-	Bin Services
BinPoint Gen. Cleaning Services	Gender, Culture, Children and social services	1,500.00	10/5/2017	-	1,500.00	-	Bin Services
Ewasco	Gender, Culture, Children and social services	20,000.00	31/03/2017	-	20,000.00	-	Water bill
Kenya Power	Gender, Culture, Children and social services	12,000.00	31/03/2017	-	12,000.00	-	Electricity bill
Telkom Kenya Ltd	Gender, Culture, Children and social services	34,800.00	31/03/2017	-	34,800.00	-	Internet connection
Telkom Kenya Ltd	Gender, Culture, Children and social services	31,000.00	31/03/2017	-	31,000.00	-	Telephone expenses
BinPoint Services Ltd	Gender, Culture, Children and social services	1,500.00	31/03/2017	-	1,500.00	-	Change of bins
Amaco	Gender, Culture, Children and social services	346,542.00	30/06/2016	-	346,542.00	346,542.00	Motor vehicle insurance
Kenya School of Government	Gender, Culture, Children and social services	48,000.00	31/03/2017	-	48,000.00	-	Training expenses
Kenya School of Government	Gender, Culture, Children and social services	210,000.00	28/04/2017	-	210,000.00	-	Training expenses
New Embu Uhuru Garage	Gender, Culture, Children and social services	197,142.00	31/03/2017	-	197,142.00	-	Motor vehicle maintenance
The Standard Group Ltd	Finance and Planning	244,296.00	21/04/2016	-	244,296.00	244,296.00	Advertisement
CMC Motors Goup Ltd	Finance and Planning	123,241.45	12/1/2016	-	123,241.45	123,241.45	Motor vehicle service
Nation Media Group Ltd	Finance and Planning	549,144.00	11/8/2015	-	549,144.00	549,144.00	Advertisement
Marb Cleaning Services	Finance and Planning	42,000.00	26/05/2017	-	42,000.00	-	Cleaning
Riverbank Solutions Limited	Finance and Planning	1,038,797.00	30/06/2017	-	1,038,797.00	-	Revenue Software
Kenya Power	Finance and Planning	171,952.60	6/12/2016	-	171,952.60	-	Electricity Bill-Town Hall
Kenya Power	Finance and Planning	9,313.10	5/12/2016	-	9,313.10	-	Electricity Bill-Runyenjes
Kenya Power	Finance and Planning	202,645.75	23/01/2017	-	202,645.75	-	Electricity Bill-Kenyatta Highway
Kenya Power	Finance and Planning	102,762.30	30/10/2016	-	102,762.30	-	Electricity Bill-Bonanza Academy- Street Lighting
Kenya Power	Finance and Planning	31,587.10	29/04/2017	-	31,587.10	-	Electricity Bill-Embu Municipal- Street Lighting
Kenya Power	Office of the Governor	44,648.40	9/5/2017	-	44,648.40	-	Electricity Bill-Jehovah Witness Hall- Street Lighting
Commercial Embu Motor Garage	Office of the Governor	242,550.00	25/04/2017	-	242,550.00	-	Repair of motor vehicle
Commissioner of Domestic Taxes	Office of the Governor	19,530.00	14/06/2017	-	19,530.00	-	KRA Returns
Commissioner of Domestic Taxes	Office of the Governor	69,003.80	21/06/2017	-	69,003.80	-	KRA Returns
Commissioner of Domestic Taxes	Office of the Governor	28,757.70	21/06/2017	-	28,757.70	-	KRA Returns
Commissioner of Domestic Taxes	Office of the Governor	621,283.55	16/06/2017	-	621,283.55	-	Payroll Deduction
NSSF	Office of the Governor	8,800.00	14/06/2017	-	8,800.00	-	Payroll Deduction
Fortune SACCO	Office of the Governor	44,498.00	23/06/2017	-	44,498.00	-	Payroll
Fosa-Ukullima	Office of the Governor	89,355.30	23/06/2017	-	89,355.30	-	Manual Payment
Faulu Microfinance Bank	Office of the Governor	8,649.50	16/06/2017	-	8,649.50	-	Payroll
Lunar Credit Ltd	Office of the Governor	5,100.00	16/06/2017	-	5,100.00	-	payroll Deduction
Magereza SACCO	Office of the Governor	21,233.90	20/01/2017	-	21,233.90	-	payroll Deduction
Director of Pension	Office of the Governor	72,937.70	22/05/2017	-	72,937.70	-	Pension
Kangaru School	Office of the Governor	516,000.00	27/03/2017	-	516,000.00	-	Accommodation expenses
Njeru Ithiga & Co. Advocates	Office of the Governor	195,750.00	22/04/2014	-	195,750.00	195,750.00	Motor Vehicle Tyres & Service
National Industrial Training Authority	Office of the Governor	114,037.00	28/07/2015	-	114,037.00	-	Industrial Training Levy
Commissioner of Domestic Taxes	Office of the Governor	9,312.90	9/3/2017	-	9,312.90	-	Payroll Deduction
Image Bright Production	Office of the Governor	30,000.00	15/03/2017	-	30,000.00	-	Video & Audio Production
NHIF	Office of the Governor	8,500.00	15/06/2017	-	8,500.00	-	Manual Payroll
National Nurses Association of Ken	Office of the Governor	61,100.00	16/06/2017	-	61,100.00	-	Payroll Deduction
Huduma Motor Garage	Office of the Governor	8,200.00	19/11/2015	-	8,200.00	8,200.00	motor vehicle service
Rugaita & Co. Advocates	Office of the Governor	136,000.00	14/03/2016	-	136,000.00	136,000.00	Civil Suit
Marb Cleaning Services	Office of the Governor	38,000.00	13/05/2017	-	38,000.00	38,000.00	Cleaning
MCE Self-help group	Office of the Governor	51,700.00	30/06/2017	-	51,700.00	-	Salaries
Huduma Motor Garage	Office of the Governor	158,340.00	19/04/2016	-	158,340.00	158,340.00	Motor vehicle repairs
Kenya Scouts Association	Office of the Governor	204,800.00	24/09/2016	-	204,800.00	-	Accommodation expenses

The Standard Group Ltd	Office of the Governor	468,756.00	8/8/2016	-	468,756.00	-	Advertisement
The Standard Group Ltd	Office of the Governor	184,788.00	20/06/2016	-	184,788.00	-	Advertisement
The Standard Group Ltd	Office of the Governor	127,600.00	22/8/2016	-	127,600.00	-	Advertisement
Safaricom Ltd	Office of the Governor	132,147.00	1/7/2016	-	132,147.00	-	Internet & Loop Payment
Joseph Komu Iguku	Office of the Governor	520,908.30	31/03/2017	-	520,908.30	-	Lapfund Dues
Local Authorities Pensions Trust	Office of the Governor	19,624,088.70	30/06/2017	-	19,624,088.70	-	Pension contribution debt
N.S.S.F	Office of the Governor	8,921,180.00	27/9/2016	-	8,921,180.00	-	Pension Funds
UAP Insurance	Office of the Governor	3,314,890.00	1/4/2016	-	3,314,890.00	3,314,890.00	Insurance Cover
Legal Fee	Office of the Governor	100,138,338.00	30/06/2017	-	100,138,338.00	-	Court Awards, Judgements & Rulings
Britam	Office of the Governor	12,841,437.00	28/02/2017	-	12,841,437.00	-	Gratuity for state officers for period July 2016 to feb 2017
Royal Media Services Ltd	Office of the Governor	1,581,482.75	9/8/2016	-	1,581,482.75	-	Advertisement - Public participation
Council of Governor	Office of the Governor	38,796,277.00	30/06/2017	-	38,796,277.00	26,296,277.00	Intergovernmental contributions
Intercity Secure Homes Ltd	Public Service & Administration	673,553.70	30/06/2015	-	673,553.70	673,553.70	Security services
CMC Motors Group Ltd	Public Service & Administration	6,544,828.00	30/06/2015	-	6,544,828.00	6,544,828.00	Supply of motor vehicles
CMC Motors Group Ltd	Public Service & Administration	253,448.30	7/11/2013	-	253,448.30	253,448.30	Supply of Ford Ranger-KBW
CMC Motors Group Ltd	Public Service & Administration	139,537.00	25/11/2014	-	139,537.00	139,537.00	Vehicle repairs - KBW 952V
CMC Motors Group Ltd	Public Service & Administration	509,422.75	10/7/2015	-	509,422.75	509,422.75	Vehicle repairs
UpCountry Guards	Public Service & Administration	5,265,809.00	22/5/2017	-	5,265,809.00	-	Security Services
Jufex Auto Hardware	Public Service & Administration	1,639,000.00	26/5/2017	-	1,639,000.00	-	Supply of Tyres
Kenya Scouts Association	Public Service & Administration	249,000.00	30/11/2016	-	249,000.00	-	Training Enforcement officers
Galilee Institute	Public Service & Administration	590,100.00	9/5/2016	-	590,100.00	590,100.00	Training
Kangaru School	Public Service & Administration	516,000.00	27/3/2017	-	516,000.00	-	Training Enforcement officers
Nawiri Sacco Society	Public Service & Administration	729,567.40	28/4/2017	-	729,567.40	-	Office rent
Amaco Insurance	Public Service & Administration	7,281,505.00	10/5/2017	-	7,281,505.00	-	Vehicle Insurance
Nation Media Group	Public Service & Administration	239,076.00	12/8/2016	-	239,076.00	-	Advertising Services
Kenya Power Co. Ltd	Public Service & Administration	90,106.30	27/6/2017	-	90,106.30	-	Power Supply
Kenya School of Government Nairobi	Public Service & Administration	92,220.00	3/7/2016	-	92,220.00	-	Training
Graphics Explorer	Public Service & Administration	9,500.00	23/9/2016	-	9,500.00	-	Stationery
Bin Point General Cleaning Services	Public Service & Administration	19,320.00	6/7/2016	-	19,320.00	-	Sanitation Services
Embu Water & Sanitation Co. Ltd.	Public Service & Administration	7,110.00	4/7/2016	-	7,110.00	-	Provision of water
Oil Libya	Public Service & Administration	980,000.00	30/06/2015	-	980,000.00	980,000.00	Fuel
Telkom Kenya Ltd	Public Service & Administration	4,038.00	30/06/2017	-	4,038.00	-	Telephone expenses
Kenya School of Government	Public Service & Administration	4,605,760.00	20/03/2017	-	4,605,760.00	-	Workshops and Trainings
Kenya School of Government	Public Service & Administration	1,633,280.00	1/7/2016	-	1,633,280.00	-	Training fee-Admin.
Embu Water and Sanitation Co. Ltd	Public Service & Administration	1,703,541.10	1/7/2016	-	1,703,541.10	-	Water Bills-Office
The Star Publications Ltd	Lands, water and Natural Resources	135,488.00	16/02/2017	-	135,488.00	135,488.00	Advertisement
The Star Publications Ltd	Lands, water and Natural Resources	135,488.00	22/02/2017	-	135,488.00	-	Advertisement
The Star Publications Ltd	Lands, water and Natural Resources	131,544.00	1/2/2017	-	131,544.00	-	Advertisement
Nation Media Group	Lands, water and Natural Resources	122,148.00	11/4/2017	-	122,148.00	-	Advertisement
Rujam Investments Ltd	Lands, water and Natural Resources	340,000.00	20/05/2015	-	340,000.00	-	Emptying Septic Tank
Caanan Gardens Ltd	Lands, water and Natural Resources	59,050.00	26/08/2015	-	59,050.00	59,050.00	Catering Services
Caanan Gardens Ltd	Lands, water and Natural Resources	10,920.00	7/12/2016	-	10,920.00	10,920.00	Meals
Mutahi Engineering Services	Lands, water and Natural Resources	90,000.00	4/22/2017	-	90,000.00	90,000.00	Lowloader service
Associated Motors	Lands, water and Natural Resources	444,523.60	1/7/2016	-	444,523.60	-	Repair of GK A102L
Africa Merchants Assurance	Lands, water and Natural Resources	375,240.00	4/22/2017	-	375,240.00	-	Vehicle insurance cover
Automodel Motor Service	Lands, water and Natural Resources	339,648.00	7/18/2016	-	339,648.00	-	Maintenance of GK vehicle
Jubilee Insurance Company of Kenya Ltd	Lands, water and Natural Resources	650,454.00	2/15/2017	-	650,454.00	-	Insurance for KCD 144G, 14CG 002A & 14CG 001A
EWASCO	Lands, water and Natural Resources	2,633.50	4/22/2017	-	2,633.50	-	Water Bill
Divas Express	Lands, water and Natural Resources	4,000,000.00	4/5/2017	-	4,000,000.00	-	Refurbishment of offices
Njeru Ithiga and Co. Advocates	Lands, water and Natural Resources	23,000,000.00	6/3/2017	-	23,000,000.00	-	Land Acquisition
Kamunda Njue and Co. Advocates	Lands, water and Natural Resources	650,000.00	30/01/2017	-	650,000.00	-	Land Acquisition
Kamunda Njue and Co. Advocates	Lands, water and Natural Resources	7,000,000.00	1/2/2016	-	7,000,000.00	7,000,000.00	Land Acquisition
Njeru Ithiga and Co. Advocates	Lands, water and Natural Resources	250,000.00	1/3/2017	-	250,000.00	-	Land Acquisition
Njeru Ithiga and Co. Advocates	Lands, water and Natural Resources	23,000,000.00	30/06/2017	-	23,000,000.00	-	Embu/Mwea Scheme Parcel 4531
Kamunda Njue and Co. Advocates	Lands, water and Natural Resources	52,029,376.00	5/5/2016	-	52,029,376.00	52,029,376.00	Purchase of parcel of land no. Embu/Mwea/4045
Sub-Total		394,766,606.10		459,360.00	394,307,246.10	105,719,524.90	
Grand Total		1,423,726,697.20		482,751,739.50	940,974,957.70	155,408,764.10	

AUTHORISED SIGNATORY

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