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 2018

RECEIVED
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COUNTY GOVERNMENT OF EMBU
EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

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

c)

	Name	Designation	Date of holding office
1.	H.E. Martin Nyaga Wambora	Governor	8th August 2017
2.	H.E. David Kariuki Njiru	Deputy Governor	8th August 2017
3.	Dr. John Njeru Njagi	CEC, Finance and Economic Planning	17th Oct. 2017
4.	Dr. Jamleck Muturi	CEC, Health Services	17th Oct. 2017
5.	Mr. Suleiman Kariuki Nthiga	CEC, Transport, housing and Infrastructure	17th Oct. 2017
6.	Ms. Ann Mukami Nyaga	CEC, Agriculture and Livestock	17th Oct. 2017
7.	Mr. Josphat Kithumbu Muriuki	CEC, Lands, Water and natural Resources	17th Oct. 2017
8.	Eng. Patrick N. Waganagwa	CEC, Water and Natural Resources	
9.	Mr. John Kiamati	CEC, Education, Vocational Training & Youth	17th Oct. 2017
10.	Mr. David G. Kariuki	CEC, Trade, Investments and Industrialization	17th Oct. 2017
11.	Dr. Joan Mwende	CEC, Gender, Culture and Children	17th Oct. 2017
12.	Ms. Justa Wawira Kiura	CEC, Gender, Culture and Children	17th Oct. 2017

d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance	Dr. John Njeru Njagi CPA (K)
2.	Chief Officer Finance	Ms. Ruth Wambui Ndirangu CPA (K)
3.	Head of Accounting Unit	Mr. Pius Mukundi Njagi CPA (K)

e) 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

f) Entity Headquarters

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

g) Entity Contacts

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

h) Entity Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya

2. Kenya Commercial Bank
   Co-operatice Bank of Kenya

i) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

j) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. FORWARD BY THE CEC

It is my pleasure to present the County Government of Embu financial statements for the year ended 30th June 2018. 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 piloting *embu pay*, A revenue collection software to seal loopholes in revenue collection

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 2018, the County had projected revenues of KShs 6,176,296,987 comprising of KShs 892,781,929 from own sources and KShs 5,276,296,987 from other sources.

CARA revenues continue to form the largest part of our revenue budget, contributing 85% towards our budget. Our own generated revenues formed 15% of our budget.

Out of the projected revenue, the County was able to realise KShs 5,644,792,343 in actual revenues, representing 91% performance with own generated revenues contributing 8% 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	5,283,515,058	5,207,408,527	99%
Borrowings	0.000	0.000	0%
Own generated revenues	892,781,929	437,383,816	49%
Total	**6,176,296,987**	**5,644,792,343**	**91%**

Table 1: Revenue performance in FY 2017/2018

Some of the development projects in FY 2017/2018 included the following:

Kiritiri Modern Market Shed

Milk Cooler at Ugweri

Kibugu Tarmac Road-completed

Badea ward at Embu Level 5 Hospital nearing completion

b) Payments

Our total expenditure for the year amounted to KShs 5,294,374,481. KShs 1,162,459,948 was spent on development expenditure while KShs. 4,131,914,533 was spent on recurrent expenditure representing a ratio of 22:78 respectively.

Much of the recurrent budget was spent on compensation for employees. Underutilisation on development budget was as a result prolonged political environment experienced in the country, which delayed constituting the new county government. This resulted in delays in procuring and approving development projects. 70% of recurrent expenditure is spent on salaries and wages. There were delays in disbursement of funds by the National Treasury.

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

c) Cash flows

In the FY 2017/2018, we have had liquidity disruptions. This was as a result of prolonged political environment, which made collection of local revenues a big challenge. Untimely disbursements by the National Treasury also contributed. The cash and cash equivalents stood at KShs 359,479,733 as at 30th June 2018.

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 the 4th Quarter of FY 2017/2018, we are placing more emphasis on complying with the PFM regulations with regards to imprests management.

e) Pending bills

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

f) Fixed assets

Embu County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council. We are in the process of developing a comprehensive asset management policy, which we hope to finalize by closure of FY 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 that 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:

Conclusion

FY 2017/2018 is a good year in general. Good progress has been 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.

CECM – Finance and Economic Planning
County Government of Embu

3. 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.

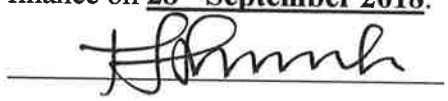
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2018. 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, 2018, 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 its 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 **28th September 2018**.



County Executive Committee Member – Finance

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF EMBU FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Embu set out on pages 1 to 37, which comprise the statement of assets and liabilities as at 30 June 2018, 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 County Executive of Embu as at 30 June 2018 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 County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0 Accuracy of the Financial Statements

1.1 Variances Between Financial Statements and Integrated Financial Management Information System (IFMIS) Figures

The financial statements for the year under review reflects balances that were at variance with those reflected in the IFMIS as summarized below;

Item	Financial Statements (Kshs)	IFMIS Amount (Kshs)	Variance (Kshs)
Receipts			
Proceeds From Domestic and Foreign Grants	115,698,201	143,381,603	-27,683,402

Item	Financial Statements (Kshs)	IFMIS Amount (Kshs)	Variance (Kshs)
Transfers From Other Government Entities	516,247,805	163,688,186	352,559,619
Receipts- Exchequer releases	5,642,866,231	2,732,162,936	2,910,703,295
Total Receipts	**6,274,812,237**	**3,039,232,725**	**3,235,579,512**
Payments			
Acquisition of Assets	1,162,459,948	1,077,916,853	84,543,095
Compensation of Employees	2,669,486,849	2,532,434,251	137,052,598
Other Grants and Transfers	215,065,510	79,600,500	135,465,010
Social Security Benefits	22,567,264	-	22,567,264
Transfers to Other Government Units	485,937,461	191,345,282	294,592,179
Use of Goods and Services	738,857,449	754,423,194	-15,565,745
Other Payments	-	2,304,730	-2,304,730
Total Payments	**5,294,374,481**	**4,638,024,810**	**656,349,671**
Statement of Assets and Liabilities			
Accounts Payables - Deposits and Retentions	83,742,122	17,072,559,835	-16,988,817,713
Accounts Receivables - Outstanding Imprest	82,040,660	-366,900,297	448,940,957
Bank Balances	358,563,651	3,601,546,942	-3,242,983,291
Cash Balances	916,082	15,188,974,567	-15,188,058,485
Fund Balance B/fwd	478,049,978	77,847,881	400,202,097
Prior year Adjustments	470,689,569	-	470,689,569
Payments	5,290,053,388	4,960,760,065	329,293,323
Cash and Bank	287,302,926	11,863,594,153	-11,576,291,227
Receivables	82,040,660	-208,187,684	290,228,344
Payables	9,170,335	17,542,739,408	-17,533,569,073

The County Executive has not explained or reconciled the variances in the two documents for the year ended 30 June 2018.

Consequently, the accuracy of the financial statements balances for the year ended 30 June 2018 could not be ascertained.

1.2 Variances Between the Financial Statements and Supporting Schedules Figures

The financial statements for the year under review reflects total payments of Kshs.5,294,374,481 as at 30 June 2018 which included Kshs.3,729,020,245 spent on seven items. However, the respective supporting schedules reflect a total figure of Kshs.3,234,765,437 resulting into a variance of Kshs.494,254,808 as shown below;

Item	Financial Statements Balance (Kshs.)	Schedule Balance (Kshs.)	Expenditure overstatement (Kshs.)
Purchase of certified seeds, breeding stock and live animals (Note 11)	2,191,626	1,883,846	307,780
Construction of Roads (Note 11)	243,331,067	65,501,116	177,829,951
Outstanding Imprest (Note 13)	82,040,660	35,988,623	46,052,037
Transfer to other Govt entities (Note 8)	485,937,461	459,909,489	26,027,972
Compensation of employees (Note 6)	2,669,486,849	2,621,943,256	47,543,593
Accounts payables –Deposits and retentions (Note 14)	83,742,122	9,170,335	74,571,787
Acquisition of Land (Note 11)	162,290,460	40,368,772	121,921,688
TOTAL	**3,729,020,245**	**3,234,765,437**	**494,254,808**

The County Executive has not reconciled or explained the cause of the variances.

In the circumstances, the validity and accuracy of the figures amounting to Kshs.3,729,020,245 as reflected in these financial statements for the year ended 30 June 2018 could not be confirmed.

1.3 Accuracy of the Net Financial Position Balance

The statement of assets and liabilities reflects net financial position of Kshs.357,778,271 during the year under review. However, the source of the Kshs.357,778,271 could not be ascertained as a manual addition of the respective components of the statement of assets and liabilities (fund balance, prior year adjustments and surplus of Kshs.478,049,978, Kshs.470,689,568 and Kshs.350,417,862) respectively gave a total of Kshs.1,299,157,408 and not Kshs.357,778,271 leading to a variance of Kshs.941,379,138.

In the circumstances, the accuracy of the net financial position of Kshs.357,778,271 as at 30 June 2018 could not be confirmed.

1.4 Inconsistencies in Budget Execution Report

The budget uploaded in the IFMIS reflects a total budget execution by programmes and sub-programmes of Kshs.6,205,791,902 while note 5.7 of the financial statement under budget execution by programmes and sub-programmes reflects a total of Kshs.6,176,296,987 thus leading to a variance of Kshs.29,494,915.

In addition, the budget execution by programmes and sub-programmes reflects actual payments of Kshs.5,062,193,144 while the statement of receipts and payments reflects total actual payments of Kshs.5,294,374,481 leading to an un-explained variance of Kshs.232,181,337.

In the circumstances, the budgeted figure reported in the financial statements for the financial year ending 30 June 2018 could not be confirmed.

1.5 Presentation and Disclosure of Financial Statements

The financial statements preparation template issued by the Public Sector Accounting Standards Board (PSASB) requires that an Inter-Entity Transfers/Bank Reconciliation Report be included at Annex 6 to the financial statements. However, this report was not included in the financial statements for the year under review.

In the circumstances, the presentation and disclosure of the financial statements for the year ended 30 June 2018 did not comply with the prescribed format.

2.0 Unsupported Cash and Bank Balances

Note 12A and 12B to the financial statements for the year under review reflects a cash and cash equivalents balance of Kshs.359,479,733 comprising of a bank balance of Kshs.358,563,651 held in thirty-two (32) main bank accounts and other unspecified DANIDA accounts and a cash in hand balance of Kshs.916,082. However, 28 cash books, 26 bank reconciliations statements and 6 bank confirmation certificates were not availed for audit review. In addition, the financial statements presented for audit review reflected a cash and cash equivalents balance of Kshs.359,479,733 which included an amount of Kshs.72,176,807 whose documentary evidence were not availed for audit review as at 30 June 2018. Further, a Central Bank of Kenya bank confirmation certificate availed for audit review incorporating nine (9) accounts reflected Embu County Polytechnic Project GR account which was not disclosed in the financial statements as part of the bank accounts held by the Executive. Also, no board of survey certificate was availed to support the cash in hand balances of Kshs.916,082.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.359,479,733 reflected in the financial statements as at 30 June 2018 could not be confirmed.

3.0 Prior Year Adjustments

Included in the statement of assets and liabilities is a prior year adjustments balance of Kshs.470,689,569 which appeared more like a balancing figure in the financial statements as the respective supporting documentary evidence were not availed for audit review. This is contrary to Regulation 103(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires adjustments to be supported by sufficient explanations, authorisations and documentation. The treatment is also not in accordance with the requirements of paragraph 1.5 of the International Public Sector Accounting Standard (Cash Basis Standard) which requires proper disclosure of the error and re-statement of comparative figures.

In the circumstances, the validity and accuracy of the Kshs.470,689,569 adjustments reflected in the financial statements as at 30 June 2018 could not be confirmed.

4.0 Revenue

4.1 Unsupported Receipts

The statement of receipts and payments for the year under review reflects receipts of Kshs.468,262,521 in respect to returned County Revenue Fund (CRF) issues. However, no supporting documents including bank statements were availed for audit review in support of the same.

In the circumstances, the accuracy and authenticity of the returned CRF issues balance of Kshs.468,262,521 for the year ended 30 June 2018 could not be confirmed.

4.2 Un-Reconciled Receipts

The separate summary statement of appropriation recurrent and summary statement of appropriation development reflects total actual receipts of Kshs.5,644,792,343 and Kshs.5,644,792,343 respectively both totaling to Kshs.11,289,584,686. However, the statement of receipts and payments reflects total actual receipts of Kshs.5,644,792,343 leading to an un-explained variance of Kshs.5,644,792,343.

Further, the separate summary statement of appropriation recurrent and summary statement of appropriation development reflects budgeted receipts of Kshs.6,176,292,987 and Kshs.6,176,292,987 respectively all totalling to Kshs12,352,585,974. However, the combined summary statement of appropriation recurrent development reflects total budgeted receipts of Kshs.6,176,292,987 leading to an un-explained variance of Kshs.6,176,292,987.

In the circumstances, the accuracy of the balances reflected in the various statements of appropriation for the year ended 30 June 2018 could not be confirmed.

5.0 Unsupported Payment of Salaries to Casual Employees

Note 6 to the financial statements reflects compensation of employees' balance of Kshs.2,669,486,849 which included Kshs.14,984,974 paid to casual employees during the year under review. However, no supporting documents including the master roll was availed in support of the Kshs.14,984,974.

In the circumstances, the accuracy and propriety of the Kshs.14,984,974 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

6.0 Use of Goods and Services

6.1 Unsupported Expenditure on Fuel, Oil and Lubricants

Note 7 to the financial statements reflects use of goods and services figure of Kshs.738,857,449 which included Kshs.33,712,332 in respect to fuel, oil and lubricants. However, included in this amount is fuel worth Kshs.19,352,325 whose records on usage including the fuel register for all departments, suppliers' reconciliation statements and other relevant supporting documents were not availed for audit review.

In the circumstances, the regularity and accountability of the Kshs.19,352,325 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

6.2 Unsupported Expenditure on Training and Workshop

Included in the use of goods and services balance of Kshs.738,857,449 is Kshs.28,802,361 for training expenses which further included Kshs.6,839,020 paid to various service providers for provision of training and whose supporting documents including attendance registers, certificates of attendance, approvals and invitation letters were not availed for audit review.

In the circumstances, the regularity and accountability of the Kshs.6,839,020 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

6.3 Unsupported Expenditure on Advertisements

Included in the use of goods and services balance of Kshs.738,857,449 is Kshs.7,899,830 for printing, advertising and information supplies and services which further included Kshs.2,287,786 paid to various suppliers for advertisement. However, needs assessment, invoices and copies of the advertisements were not availed for audit verification.

In the circumstances, the propriety and value for money of Kshs.2,287,786 expenditure for the financial year ended 30 June 2018 could not be confirmed.

6.4 Facilitation of Survey and Planning for Mwea Settlement Scheme

Included in the use of goods and services balance of Kshs.738,857,449 is Kshs.41,436,231 for domestic travel and subsistence which further included Kshs.22,960,000 paid as allowances to officers carrying out the survey and planning of Mwea Settlement Scheme. However, letters of appointment for the surveyors, dates the programme was to run, report of the survey and approvals for the process to commence were not availed for audit verification. Scrutiny of the bank statements revealed that the Kshs.22,960,000 was paid in cash to three individuals at a rate of Kshs.9,968,000, Kshs.6,608,000 and Kshs.6,384,000 respectively. However, it was not clarified who the payees were and reasons why the funds were not transferred to the specific officers' bank accounts.

In the circumstances, it was not possible to ascertain that the Kshs.22,960,000 expenditures reflected in the financial statements for the year ended 30 June 2018 was a proper charge to public funds and that it had an equivalent value for money.

6.5 Payment of Unsupported Penalty

Included in the use of goods and services balance of Kshs.738,857,449 is Kshs.249,475,379 for other operating expenses which further included Kshs.5,265,809 in respect to payment of outstanding amount for provision of security services. The services were provided at various stations during the period 1 July 2015 to 30 March 2016 as per the agreement renewal dated 2 February 2015. According to the analysis schedule supporting the payment, an amount of Kshs.2,016,103 was in respect to a 20% penalty on the outstanding amount which was allegedly stipulated by clause 8 of the agreement. However, no documents were availed in support of this penalty as the availed renewal agreement did not have the said clause while the original agreement was not availed for audit review.

In the circumstances, the accuracy and value for money of the Kshs.2,016,103 expenditure for security services reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

7.0 Fixed Assets

7.1 Fixed Assets Register and Grounded Vehicles

Annex 5 to the financial statements reflects various assets with a historical cost of Kshs.7,963,523,931 as at 30 June 2018. However, an updated fixed assets register was not maintained. Further, as reported in the previous year, twenty-six (26) unserviceable vehicles whose values could not be determined, had been grounded and were continuously depreciating through wear and tear and no explanation was given as to why

the vehicles had not been boarded and disposed. Also, assets taken over from the defunct local authorities had not been incorporated in the asset register.

Consequently, it was not possible to ascertain the accuracy, security, valuation and location of fixed assets worth Kshs.7,963,523,931 reflected in the financial statements for the year ended 30 June 2018.

7.2 Unsupported Acquisition of Strategic Stocks and Commodities

Included in the acquisition of assets balance of Kshs.1,162,459,948 is Kshs.36,020,209 for acquisition of strategic stocks and commodities. However, no supporting schedules and ledgers were availed for audit review.

In the circumstances, the accuracy and propriety of the Kshs.36,020,209 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

8.0 Pending Bills

Included in paragraph 1 of the other important disclosures to the financial statements for the year under review was a balance of Kshs.1,216,891,482 in respect to pending accounts payables which increased by Kshs.275,916,524 (29.3%) from Kshs.940,974,958 as at June 2017 to Kshs.1,216,891,482 as at 30 June 2018. Scrutiny of supporting documents availed for audit verification revealed that pending bills amounting to Kshs.949,482,371 were not supported by invoices, local purchase orders (LPO's), delivery notes and inspection and acceptance minutes while the creditor's ledgers and registers were not maintained. Further, included in the pending bills is Kshs.23,284,482 in respect to the Kenya Medical Supplies Agency (KEMSA). However, a statement from KEMSA reflected a balance of Kshs.10,672,646 resulting to un-reconciled variance of Kshs.12,711,836. In addition, the statements of assets and liabilities reflects an unsupported balance of Kshs.83,742,122 in respect to accounts payables (deposits and retentions) while the respective note 14 reflects a balance of Kshs.85,668,234 resulting again to a variance of Kshs.1,926,112.

In the circumstances, it has not been possible to confirm the existence, completeness and accuracy of the pending bills balance of Kshs.1,216,891,482 and Kshs.83,742,122 both totalling to Kshs.1,300,633,584 reflected in the financial statements as at 30 June 2018.

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

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 matters described in the Basis for Adverse Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1.0 Budgetary Control and Performance

1.1 Revenue Analysis

The combined summary statement of appropriation recurrent and development reflects an approved total revenue budget of Kshs.6,176,292,987. However, only Kshs.5,644,792,343 was realized resulting to a net revenue short fall of Kshs.531,504,644 comprising of an over-collection and under-collection of Kshs.52,383 and Kshs.531,557,027 respectively. The revenue analysis for the year is as shown below;

Item	Budget (Kshs)	Actual (Kshs)	Excess Receipts (Kshs.)	Shortfall (Kshs)	Percentage
Proceeds from Domestic and Foreign Grants	137,698,201	115,698,201	-	(22,000,000)	84%
Exchequer Releases	4,107,200,000	4,107,200,000	-	-	100%
Transfer from Other Government Entities	516,195,422	516,247,805	52,383		100%
Reimbursements & Refunds	522,421,435	468,262,521	-	(54,158,914)	90%
Other Receipts (Local Revenue)	892,781,929	437,383,816	-	(455,398,113)	49%
Total	**6,176,296,987**	**5,644,792,343**	**52,383**	**(531,557,027)**	

The Kshs.52,383 over collection may be a pointer to inefficient budgeting process while the Kshs.531,557,027 under collection translates to planned activities which were never met and projects that were not undertaken for the benefit of the people of Embu County. It was noted that most of the Kshs.531,557,027 under collection was from local revenue which had a budgeted revenue of Kshs.892,781,929 and actual receipts of Kshs.437,383,816 resulting to revenue shortfall of Kshs.455,398,113 (51%). There is need therefore for the County Executive to re-work its budgeting mechanism to only focus on priority areas and also tighten the internal controls systems on possible revenue leakages.

1.2 Development Expenditure Analysis

The summary statement of appropriation development reflects development budget of Kshs.1,838,033,435 while only Kshs.1,162,459,948 (63%) was utilized resulting to an under expenditure of Kshs.675,573,487 as follows;

Department	Budget (Kshs)	Actual (Kshs)	Variance (Kshs)	Absorption %
Finance and Economic Planning	84,500,000	47,850,597	36,649,403	57%
Education, Science, Technology and ICT	128,991,186	88,814,641	40,176,545	69%
Health	148,489,442	81,955,856	66,533,586	55%
Infrastructure, Public Works, Housing and Energy	694,609,665	443,378,149	251,231,516	64%
Youth Empowerment and Sports	84,649,912	55,731,216	28,918,696	66%
Trade, Tourism, Investment and Industrialization	53,614,974	37,750,761	15,864,213	70%
Agriculture, Livestock, Fisheries and Co-operative Development	89,067,427	53,252,238	35,815,189	60%
Lands, Water, Environment and Natural Resources	281,042,513	182,406,503	98,636,010	65%
Public Service and Administration	2,500,000	903,500	1,596,500	36%
Gender, Culture, Children and Social Services	53,795,970	39,333,114	14,462,856	73%
Embu Level 5 Hospital	216,772,346	131,083,373	85,688,973	60%
Total	**1,838,033,435**	**1,162,459,948**	**675,573,487**	**63%**

The under expenditure of Kshs.675,573,487 represents planned development projects that were not implemented for the benefit of people of Embu County in spite of the County Executive having cash at bank of Kshs.358,563,651 as at 30 June 2018.

1.3 Recurrent Expenditure Analysis

The summary statement of appropriation recurrent reflects final expenditure budget of Kshs.4,338,263,552 against an actual expenditure of Kshs.4,131,914,533 resulting to an under expenditure of Kshs.206,349,019 as follows;

Item	Budget (Kshs)	Actual (Kshs)	Under expenditure (Kshs.)	Percentage %
Compensation of Employees	2,686,986,235	2,669,486,849	17,499,386	99%
Use of goods and services	837,108,567	738,857,449	98,251,118	88%
Transfers to other Government units	510,937,461	485,937,461	25,000,000	95%
Other grants and transfers	274,032,681	215,065,510	58,967,171	78%
Social Security Benefits	29,198,608	22,567,264	6,631,344	77%
Total	**4,338,263,552**	**4,131,914,533**	**206,349,019**	

The under absorption of Kshs.206,349,019 is an indication of planned activities that were never implemented for the benefit of people of Embu County. Furthermore, the County Executive had cash at bank of Kshs.358,563,651 at the close of the financial year.

2.0 Failure to Prepare the Financial Statements for Various Funds of the County Executive

Included in other grants and other payments figure of Kshs.215,065,510 under note 9 of the financial statement is Kshs.25,465,010, Kshs.79,600,500 and Kshs.110,000,000 in respect to Embu Youth Trust Fund, Scholarship Fund, and Car loan and Mortgage Schemes respectively. Although the four (4) Funds are independent funds which ought to have prepared separate fund accounts, the respective fund financial statements were not prepared and submitted for audit review contrary to the requirements of Section 116 (7) (a) of the Public Finance Management Act, 2012 and Section 47 of the Public Audit Act, 2015 respectively.

Further, the County Executive transferred Kshs.25,465,010 to Embu Youth Trust Fund account at Equity Bank Embu branch in respect to Youth Fund Loan disbursements. A review of the financial statements revealed that the County spent Kshs.22,656,850 being 88.97% of the budgeted amount leaving out an unspent balance of Kshs.2,808,159.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Revenue Management

1.1 Revenue Collection Systems

During the year under review, the County Executive used various systems to account for and record revenue. The systems were; Local Authorities Integrated Financial Operations Management System *(LAIFOMS)*, electronic-revenue (E-Revenue), Medical Business and Office System Solutions (MEDBOSS), Jambo Pay and manual systems. Jambo Pay was acquired at a cost of Kshs.79,905,162 during the financial year under review while the E-Revenue that was acquired in the year 2015/2016 at a cost of Kshs.18.092.530 was discontinued due to failure to meet its objectives including failure to have real time transactions and cashless revenue collection as per the management explanation. However, management did not indicate why a system that was acquired at Kshs.18,092,530 failed to take off including who was to be responsible for the failure which led to the Kshs.18,092,530 expenditure that had no value for money.

Further, the combined statement of appropriation reflects budgeted own generated receipts of Kshs.892,781,929 and an actual collection of Kshs.437,383,816 and therefore no major achievements were noted in terms of increased revenue collection attributable to Jambo pay - a system that was bought at Kshs.79,905,162.

In the circumstances, the County Executive may not have obtained value for money for the Kshs.79,905,162 expenditure.

1.2 Un-Collected House and Stall Rent

Note 4 to the financial statements reflects Kshs.18,880,855in respect to rent receipts for the year ended 30 June 2018. However, the Executive's revenue return records made available for audit review reflects Kshs.337,918,970 uncollected rents from houses and stalls belonging to the County Executive. The rents have remained outstanding from the five (5) Sub Counties since the year 2015 and no measures appeared to have been undertaken by the County Executive in collecting the arrears.

In the circumstances, the recoverability of the amount could not be confirmed.

1.3 Failure to Operationalize the Embu Revenue Authority

The Embu County Revenue Authority was enacted into law on 13 April 2017 by the Embu County Assembly. The Authority once operationalized is to assess, collect and account for all revenues in accordance with the County and National laws related to revenue. The commencement period was supposed to be on 5 May 2017. The Governor subsequently appointed an implementation committee on 12 September 2017 comprising of 7 members to look into ways and means of implementing the Authority and the team was to be in office until a board for the Authority was put in place. However, the board had not been put in place as at 30 June 2018.

In the circumstances, the County Executive's failure to operationalize the authority may lead to the County Executive not improving its revenue collections.

2.0 Irregular and Wasteful Expenditure

2.1 Irregular Payment of Allowances on Foreign Travel

Note 7 to the financial statements reflected use of goods and services expenditure of Kshs.738,857,449 which included Kshs.14,018,464 in respect to foreign travel and subsistence. Records made available reflected an additional foreign travel expenditure of Kshs.1,962,960 incurred by the County Executive on behalf of the County Assembly thereby increasing the foreign travel to Kshs.15,981,424. The Kshs.15,981,424 was spent by fifty three (53) persons from both the County Executive and Assembly while on a seven days County budget process course, induction and bench marking in Arusha, Tanzania.

However, the supporting documents including copies of stamped passports, work tickets/boarding passes, signed attendance list and certificates of attendance were not made available for audit review. Further, no explanation was given as to why the County Executive facilitated the MCAs who were supposed to be catered for by the County Assembly. In addition, it was not clear why the induction was held in Arusha while the same would have been undertaken in Embu Town.

In the circumstances, the regularity and value for money for the Kshs.14,018,464 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

2.2 Irregular Expenditure on Legal Fees

Included in the use of goods and services balance of Kshs.738,857,449 is Kshs.249,475,379 for other operating expenses which further includes Kshs.74,751,870 for legal fee paid to law firms who were appointed to represent the County Executive in various cases during the year. However, Included in the figure of Kshs.74,751,870 was Kshs.13,209,560 paid to a law firm that had not been prequalified. Further, there were no instructions from the County Executive to the firm to represent it in the various cases. In addition, a review of the staff establishment showed that the Executive had a County

Attorney, County legal officer, a legal advisor to the Governor and a legal panel appointed by the Governor to deal with legal matters. However, it was not possible to ascertain their role including why they could not represent the Executive on legal issues.

In the circumstances, the County Executive did not obtain value for money for the Kshs.74,751,870 expenditure.

2.3 Unsupported Expenditure on 2nd Investors' Conference

Included in the use of goods and services balance of Kshs.738,857,449 is Kshs.249,475,379 for other operating expenses which further included Kshs.6,498,720 spent on preparation of the 2nd Investors' conference. However, out of this, an expenditure of Kshs.2,600,000 in respect to the Disk Jockey (DJ), sound system, photography, department documentary, event management and coordination did not have supporting documents including attendance list of the participants and inspection and acceptance reports.

In the circumstances, the regularity and value for money of the Kshs.2,600,000 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

3.0 Human Resource Management

3.1 Chief Officers Without Professional Registration Documents

During the financial year under review, the County Public Service Board for Embu Executive advertised vacancies for chief officers in its various departments. In the advertisement, one of the key requirements for the appointment was that the applicants must have been members of professional bodies relevant to the position applied for and in good standing. However, a review of personal files for two chief officers for Planning and Health departments respectively revealed that no certificates of registration to any professional body were attached as required.

In the circumstances, the County did not comply with the recruitment requirements as per the advertisement during the year and therefore it was not possible to confirm whether the best employees were recruited.

3.2 Operations Without an Approved Staff Establishment

The County Executive's staff establishment reflects 1,554 employees as at 30 June 2018, which excludes employees in the departments of Health whose number and other personnel details were not made available for audit. Further, the Integrated Payroll and Personnel database (IPPD) reflected a total of 3,115 employees as at 30 June 2018 leading to an unexplained variance of 1,561 employees. This is contrary to the requirements of Section 59 (1) (a) of the County Government Act, 2012 which states that the County Public Service Board shall on behalf of the County Government establish and abolish offices in the County Public Service.

In the circumstances, the County Executive is in breach of the law.

3.3 Payment of Salaries by Use of Manual Payroll

Note 6 to the financial statements reflects compensation of employees balance of Kshs.2,669,486,849 which includes Kshs.20,803,232 paid to various officers through the manual payroll instead of the Integrated Payroll and Personnel Database (IPPD). However, management explanation that newly recruited employees normally experience delays in obtaining personal numbers was not supported.

In the circumstances, it was not possible to ascertain that the Kshs.20,803,232 paid through manual payroll during the year ended 30 June 2018 was paid to genuine employees and therefore the propriety of the expenditure could not be ascertained.

4.0 Imprest Management

Note 13 to the financial statements reflect imprests totalling Kshs.82,040,660 that were outstanding for more than 6 months contrary to Regulation 93 (5) of the Public Finance Management (County Governments) Regulations, 2015 which requires imprest to be surrendered within 7 working days. The recoverability of these imprests is in doubt as no measures had been put in place to have the imprests surrendered as at 30 June 2018. Further, the accuracy of the Kshs.82,040,660 could not be ascertained as the imprest were not analysed and no imprest register was availed for audit review.

Consequently, the County Executive was in breach of the law.

5.0 Non-Operationalization of Emergency Fund

As reported in the previous year (2016/2017) the County Executive budgeted for an expenditure of Kshs.2,500,000 during the year under review in respect to Emergency Fund as required by the Public Finance 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 is in breach of the law.

6.0 Operation of Unauthorised Bank Accounts

Note 12 A to the financial statements for the year ended 30 June 2018 reflects a balance of Kshs.358,563,651 held in thirty-two (32) main bank accounts and other various unspecified DANIDA accounts. However, out of the thirty-two (32) main bank accounts, twenty (20) were commercial bank accounts comprising of five (5) accounts in Kenya Commercial Bank and fifteen (15) accounts in Co-operative Bank of Kenya. The twenty accounts in commercial banks were opened and operated contrary to the requirements of Section 82(1) (b), (2) of the Public Finance Management (County Government)

Regulations, 2015 which requires all County's accounts to be operated in Central Bank of Kenya except the imprest account.

In the circumstance, the County Executive is in breach of the law.

7.0 Acquisition of Assets

7.1 Construction of Rupingazi Bridge

Included in the acquisition of assets balance of Kshs.1,162,459,948 is Kshs.174,669,114 for construction of civil works which further includes Kshs.17,810,295 paid to a contractor for the construction of Rupingazi bridge. A physical verification carried out in the month of October 2018 revealed that although the works had been completed, an un-quantified number of guard rails of undetermined value on a section of one side of the bridge was not done. Further, no inspection and acceptance report and taking over certificate were availed for audit review.

In the circumstances, the value for money for the Kshs.17,810,295 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

7.2 Rehabilitation of Kibugu Road

Included in the acquisition of assets balance of Kshs.1,162,459,948 is Kshs.243,331,067 for construction of roads which further includes Kshs.3,828,000 paid for the rehabilitation of Kibugu road to Rupingazi bridge which had been awarded in the previous year at a contract sum of Kshs.45,739,793. A review of the procurement process revealed that the tenders were not advertised in at least two dailies of nationwide circulation as required by Section 96(2) of the PPAD Act, 2015. Further, although the tender document required the bidders to attach certified financial statements for three years and certified copies of log books for current lease agreements of appropriate equipment and tender security, the documents were not attached. Also costed works, provisional sums and payment certificates in support of the Kshs.3,828,000 were not availed for audit review.

In the circumstances, the County Executive was in breach of the law and value for money for the Kshs.45,739,793 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

7.3 Construction of Kavutiri Coffee Factory Road

Included in the acquisition of assets balance of Kshs.1,162,459,948 is Kshs.243,331,067 for construction of roads which further includes Kshs.9,971,364 being the contract sum paid to a contractor for the construction of Kavutiri coffee factory road vide contract agreement dated 3 May 2018. A physical verification done in the month of October 2018 revealed that the construction had stalled as the contractor was not on site and it was not possible to confirm the percentage of works done as no certificate of completion was availed for audit review in support of the Kshs.9,971,364. Further, it was observed that out of the three bidders who responded, two did not attach any documents that were

required, one of whom had won other contracts with the County Executive where the firm had attached the necessary documents. It was therefore not clear why the firm failed to attach the necessary documents while bidding for the contract which may suggest a possible collusion between the bidders.

In the circumstances, value for money for the Kshs.9,971,364 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

7.4 Upgrading of Uchumi-Mini Inn Road to Bitumen Standard

Included in the acquisition of assets balance of Kshs.1,162,459,948 is Kshs.243,331,067 for construction of roads which further includes Kshs.19,248,663 for the upgrading of Uchumi-Mini Inn road to bitumen standard vide contract agreement dated 4 May 2018. A physical verification done in the month of October, 2018 revealed that the works were on going. However, it was not possible to ascertain the distance of the road that was to be upgraded as it was not indicated in the tender documents.

In the circumstances, value for money for the Kshs.19,248,663 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

7.5 Upgrading to Bitumen Standards of Mbiruri Nduuri Junction Road

Included in the acquisition of assets balance of Kshs.1,162,459,948 is Kshs.243,331,067 for construction of roads which further includes Kshs.19,684,040 for the upgrading to bitumen standards of Mbiruri Nduuri Junction road. The contract had been awarded to a contractor in the previous year at a contract sum of Kshs.54,944,049 while the engineer's estimate was Kshs.47,723,610 leading to a variance of Kshs.7,220,439 (15%). No documents were made available to show why the contract was awarded at a sum above the engineer's estimate. Further, the advertisements were carried in one newspaper instead of the required two as per Section 96 of the Public Procurement and Asset Disposal Act, 2015. There was no documentary proof of submission of the mandatory conditions which included 3 years certified financial statements, copies of log books for equipment and tender security but which were indicated as submitted in the evaluation exercise.

In the circumstances, the County Government was in breach of the law and the value for money for the Kshs.54,944,049 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

7.6 Maintenance of Muraru- Kanyariri Road

Included in the acquisition of assets balance of Kshs.1,162,459,948 is Kshs.243,331,067 for construction of roads which further includes Kshs.3,867,089 spent on the maintenance of Muraru- Kanyariri Road in Mbeti South Ward. However, the quotation availed for audit review reflected Gachoka Gachuriri Road while the invoice was for Muraru-Kanyariri road. It was not clear when and why the contract was changed and whether the

specifications were the same. The change was not supported by a supplementary budget or a reallocations approval. The inspection certificate was for Gachoka - Gachuriri road and the inspection was done by two officers instead of at least three as per the requirements of Section 48 (2) of the Public Procurement and Assets Disposal Act, 2015. The works included provision and erecting of 2 signboards, heavy grading, light grading and gravelling. However, it was not possible to ascertain where the light grading, heavy grading and gravelling started and ended in the absence of physical marking on the site by the contractor.

In the circumstances, the regularity and value for money for the Kshs.3,867,089 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

7.7 Hire of Equipment for the Maintenance of Muvuria Ward Roads

Included in the acquisition of assets balance of Kshs.1,162,459,948 is Kshs.243,331,067 for construction of roads which further includes Kshs.6,000,000 spent on hire of equipment for the maintenance of Muvuria ward roads. However, no procurement documents were availed for audit review. Further, Kshs.487,200 was paid for a water bowser but the relevant supporting documents were not availed. In addition, physical verification could not be carried out as the specific roads maintained by the hired machinery were not individually identified.

In the circumstances, the propriety and value for money of the Kshs.6,000,000 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

7.8 Upgrading to Bitumen Standards of Kiritiri Town Roads

Included in the acquisition of assets balance of Kshs.1,162,459,948 is Kshs.243,331,067 for construction of roads which further includes part payment of Kshs.3,610,186 for the upgrading to bitumen standards of Kiritiri town roads whose contract sum was Kshs.18,353,346. A review of the procurement process revealed that tenders were advertised in one newspaper on 7 December 2016 instead of 2 newspapers of nationwide circulation as required by Section 96(2) of the Public Procurement and Assets Disposal Act, 2015. Further, the contractor's certified financial statements for three years, certified copies of log books for current lease agreements of appropriate equipment and minimum average annual construction works for the last five years' worth Kshs.75,000,000 which were mandatory conditions in the advertisement were not availed for audit verification. In addition, variations amounting to Kshs.3,112,230 were awarded escalating the project cost to Kshs.21,465,576 but the same were neither signed by the project engineer nor authorized by the tender processing committee. Further, the bill of quantities had a contingency sum of Kshs.1,438,350 whose supporting documents were not availed for audit review. An inspection and acceptance committee meeting was held on 17 January 2017 and signed in the month of January 2018 while the contract was to start on 27 January 2017.

The contractor had been paid a total of Kshs.20,523,290 comprising of 3 certificates totaling to Kshs.19,301,126 and an additional payment of Kshs.1,222,164 that was not supported by a completion certificate. Further, the status of the project was indicated as on-going but the contractor was not on site at the time of physical verification done on 3 October 2018. In addition, sign boards totalling Kshs.100,000, a walk way costing Kshs.1,123,200 and maintenance of sign barriers and lights at a cost of Kshs.30,000 all totaling Kshs.1,253,200 were not done as per the bill of quantities.

In the circumstances, the propriety and value for money of Kshs.20,523,290 expenditure reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

7.9 Maintenance of Gitumbi VCT – Kiandundu Access Road

Included in the acquisition of assets balance of Kshs.1,162,459,948 is Kshs.243,331,067 for construction of roads which further includes Kshs.2,388,166 for the maintenance of Gitumbi VCT- Kiandundu access road and which included erection of 2 sign boards at Kshs.30,000 each, heavy grading, gravelling, installation of culverts and dozing for 80 hours. Records made available showed that on 19 June 2018, the contractor requested for works inspection which was undertaken the same day. However, the hand writing on the two documents (request for inspection and inspection report) was similar and were signed by the same people who are County officials whereas the request letter ought to have been written by the contractor. Letters appointing the members of the inspection and acceptance committee were not made available. Further, the contractor's financial statements which should have been part of the tender documents were not availed for audit review. A physical verification done in the month of October 2018 revealed that the two (2) sign boards at a total cost of Kshs.60,000 were not erected.

In the circumstances, the propriety and value for money for the expenditure of Kshs.2,388,166 reflected in the financial statements for the year ended 30 June 2018 could not be confirmed.

8.0 Ethnic Balance

A scrutiny of members of staff appointed by the County Executive in the financial year under review revealed that out of the total 338 recruited employees in the financial year, 254 employees were from the dominant ethnic community translating to 75% contrary to Section 65(1) of the County Government Act No. 17 of 2012 which stipulates that not more than 70% of the employees shall be from one ethnic community in the County.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0 Lack of Audit Committee

During the year under review, the County Executive did not have an audit committee in place as required by Section 167 (1) and 172 (1) of the Public Finance Management (County Government) Regulations, 2015 which states that each County Government entity shall establish an audit committee and the audit committee shall meet at least once in every three months.

The audit committee would have ensured existence of effective internal controls.

In the circumstances, the County Executive is in breach of the law.

2.0 Lack of Independence in Internal Audit

A review of the County Executive's internal audit unit during the year revealed that the department lacks independence due to the absence of an audit committee. Further, the unit is part of finance department functionally and does not have an internal audit charter, risk assessment processes, risk register and adequate resources including budget line and staffing.

In the circumstances, it was not possible to ascertain that the internal controls were functioning properly.

3.0 Information, Communication and Technology (ICT) Environment

Review of the County Executive's ICT environment revealed that there is no formal approved ICT policy in place as at 30 June 2018 which should have included data security policy and disaster recovery plan. Further, the ICT organization structure was not made available for audit review.

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

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the County Executive of Embu'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.

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue 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

18 February 2019

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	2017-2018 KShs	2016-2017 KShs
RECEIPTS			
Exchequer releases	1	4,107,200,000	4,141,186,056
Proceeds from Domestic and Foreign Grants	2	115,698,201	6,875,000
Transfers from Other Government Entities	3	516,247,805	530,172,447
County Own Generated Receipts	4	437,383,816	391,406,940
Returned CRF issues	5	468,262,521	1,246,958,206
TOTAL RECEIPTS		**5,644,792,343**	**6,316,598,649**
PAYMENTS			
Compensation of Employees	6	2,669,486,849	2,396,484,902
Use of goods and services	7	738,857,449	672,952,695
Transfers to Other Government Units	8	485,937,461	503,661,587
Other grants and transfers	9	215,065,510	315,553,438
Social Security Benefits	10	22,567,264	9,694,008
Acquisition of Assets	11	1,162,459,948	1,947,393,303
Finance Costs, including Loan Interest	12	0	54,000
TOTAL PAYMENTS		**5,294,374,481**	**5,845,793,933**
SURPLUS/DEFICIT		**350,417,862**	**470,804,717**

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 **28th September 2018** and signed by:

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

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

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Notes	2017-2018 KShs	2016-2017 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12A	358,563,651	521,436,911
Cash Balances	12B	916,082	984,524
Total Cash and cash equivalent		**359,479,733**	**522,421,435**
Accounts receivables – Outstanding Imprests	13	82,040,660	14,546,909
TOTAL FINANCIAL ASSETS		**441,520,393**	**536,968,344**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	14	83,742,122	58,918,366
NET FINANCIAL ASSETS		**357,778,271**	**478,049,978**
REPRESENTED BY			
Fund balance b/fwd	15	478,049,978	1,213,228,100
Prior year adjustments	16	470,689,569	1,205,982,839
Surplus/Deficit for the year		350,417,862	470,804,717
NET FINANCIAL POSITION		**357,778,271**	**478,049,978**

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 **28th September 2018** and signed by:

Chief Officer
Namc: Ruth Wambui Ndirangu
ICPAK Member Number: 4384

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

5.3. STATEMENT OF CASH FLOWS

	Notes	2017-2018 KShs	2016 - 2017 KShs
Receipts from operating income			
Exchequer Releases	1	4,107,200,000	4,141,186,056
Proceeds from Domestic and Foreign Grants	2	115,698,201	6,875,000
Transfers from Other Government Entities	3	516,247,805	530,172,447
County Own Generated Receipts	4	437,383,816	391,406,940
Returned CRF issues	5	468,262,521	1,246,958,206
Payments for operating expenses			
Compensation of Employees	6	2,669,486,849	2,396,484,902
Use of goods and services	7	738,857,449	672,952,695
Transfers to Other Government Units	8	485,937,461	503,661,587
Other grants and transfers	9	215,065,510	315,553,438
Social Security Benefits	10	22,567.264	9,694,008
Finance Costs, including Loan Interest	12	0	54,000
Adjusted for:			
Adjustments during the year-Receivables	13	-67,493,751	14,546,909
Adjustments during the year-Payables	14	24,823,756	58,918,366
Net cash flow from operating activities		**1,470,207,816**	**2,462,569,476**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	11	-1,162,459,948	-1,947,393,303
Net cash flows from Investing Activities		**-1,162,459,948**	**-1,947,393,303**
NET INCREASE IN CASH AND CASH EQUIVALENT		**307,747,868**	**515,176,174**
Cash and cash equivalent at BEGINNING of the year		**522,421,435**	**1,213,228,100**
Prior Year Adjustments		**-470,689,569**	**-1,205,982,839**
Cash and cash equivalent at END of the year		**359,479,733**	**522,421,435**

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 **28th September 2018** and signed by:

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

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

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,107,200,000	0	4,107,200,000	4,107,200,000	-	100%
Proceeds from Domestic and Foreign Grants	137,698,201	0	137,698,201	115,698,201	22,000,000	84%
Transfers from Other Government Entities	516,195,422	0	516,195,422	516,247,805	-52,383	100%
County Own Generated receipts	892,781,929	0	892,781,929	437,383,816	455,398,113	49%
Return issues to CRF	522,421,435	0	522,421,435	468,262,521	54,158,914	90%
TOTAL	**6,176,296,987**	**0**	**6,176,292,987**	**5,644,792,343**	**531,504,644**	**91%**
PAYMENTS						
Compensation of Employees	2,686,986,235	0	2,686,986,235	2,669,486,849	17,499,386	99%
Use of goods and services	837,108,567	0	837,108,567	738,857,449	98,251,118	88%
Transfers to Other Government Units	510,937,461	0	510,937,461	485,937,461	25,000,000	95%
Other grants and transfers	274,032,681	0	274,032,681	215,065,510	58,967,171	78%
Social Security Benefits	29,198,608	0	29,198,608	22,567,264	6,631,344	77%
Acquisition of Assets	1,838,033,435	0	1,838,033,435	1,162,459,948	675,573,487	63%
TOTAL	**6,176,296,987**	**0**	**6,176,296,987**	**5,294,374,481**	**881,922,506**	**86%**
SURPLUS/(DEFICIT)	**0**	**0**	**0**	**350,417,862**	**-350,417,862**	

(a) Underperformance of local revenue is due to prolonged political environment witnessed from July 2017. However, the situation is improving and we expect good results in the FY 2018-19.

The entity financial statements were approved on **28th September 2018** and signed by:

Chief Officer
Name:

Head of Treasury Accounts
Name:
ICPAK Member Number

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,107,200,000	0	4,107,200,000	4,107,200,000	-	100%
Proceeds from Domestic and Foreign Grants	137,698,201	0	137,698,201	115,698,201	22,000,000	84%
Transfers from Other Government Entities	516,195,422	0	516,195,422	516,247,805	-52,383	100%
County Own Generated receipts	892,781,929	0	892,781,929	437,383,816	455,398,113	49%
Return issues to CRF	522,421,435	0	522,421,435	468,262,521	54,158,914	90%
TOTAL	**6,176,296,987**	**0**	**6,176,292,987**	**5,644,792,343**	**531,504,644**	**91%**
PAYMENTS						
Compensation of Employees	2,686,986,235	0	2,686,986,235	2,669,486,849	17,499,386	99%
Use of goods and services	837,108,567	0	837,108,567	738,857,449	98,251,118	88%
Transfers to Other Government Units	510,937,461	0	510,937,461	485,937,461	25,000,000	95%
Other grants and transfers	274,032,681	0	274,032,681	215,065,510	58,967,171	78%
Social Security Benefits	29,198,608	0	29,198,608	22,567,264	6,631,344	77%
TOTAL	**4,338,263,552**	**0**	**4,338,263,552**	**4,131,914,533**	**206,349,019**	**95%**
SURPLUS/(DEFICIT)	**0**	**0**	**0**	**0**	**0**	

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

(a) Underperformance of local revenue is due to prolonged political environment witnessed from July 2017. However, the situation is improving and we expect good results in the FY 2018-19.

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.*)

The entity financial statements were approved on 28th September 2018 and signed by:

Chief Officer
Name:

Head of Treasury Accounts
Name:
ICPAK Member Number:

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b		c=a+b	d	e=c-d	f=d/c %
RECEIPTS							
Exchequer releases	4,107,200,000	0	4,	07,200,000	4,107,200,000	-	100%
Proceeds from Domestic and Foreign Grants	137,698,201	0		37,698,201	115,698,201	22,000,000	84%
Transfers from Other Government Entities	516,195,422	0		16,195,422	516,247,805	-52,383	100%
County Own Generated receipts	892,781,929	0		92,781,929	437,383,816	455,398,113	49%
Return issues to CRF	522,421,435	0		22,421,435	468,262,521	54,158,914	90%
TOTAL	**6,176,296,987**	**0**	**6,**	**76,292,987**	**5,644,792,343**	**531,504,644**	**91%**
PAYMENTS							
Acquisition of Assets	1,838,033,435	0	1,	38,033,435	1,162,459,948	675,573,487	63%
TOTAL	**1,838,033,435**	**0**	**1,**	**38,033,435**	**1,162,459,948**	**675,573,487**	**63%**
SURPLUS/(DEFICIT)	**0**	**0**		**0**	**0**	**0-**	

(a) Underperformance of local revenue is due to prolonged political environment witnessed from July 2017. However, the situation is improving and we expect good results in the FY 2018-19.

The entity financial statements were approved on **28th September 2018** and signed by:

Chief Officer
Name:

Head of Treasury Accounts
Name:
ICPAK Member Number:

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2017-18		2017-18	Date, 2017-18	
	KShs	KShs	KShs	KShs	KShs
Administration, Planning & Support Services	809,514,445.00	-	809,514,445.00	621,521,499.90	77%
Agribusiness and Information Management	**0**	-	**0**	**0**	
Agribusiness and Market Development	0	-	0	0	
General Administration, Planning and Support Services	**755,869,746.00**	-	**755,869,746.00**	**518,068,881.85**	69%
General Administration, Planning and Support Services	755,869,746.00	-	755,869,746.00	518,068,881.85	69%
General Administration Planning and Support Services	**84,685,300.00**	-	**84,685,300.00**	**41,679,923.35**	49%
	84,685,300.00	-	84,685,300.00	41,679,923.35	49%
Domestic Trade Development	0	-	0	0	
General Administration, Planning & Support Services	**2,318,218,601.00**	-	**2,318,218,601.00**	**2,044,177,850.85**	88%
Health Policy, Planning & Financing	2,318,218,601.00	-	2,318,218,601.00	2,044,177,850.85	88%
General Administration, Planning and Support Services	**467,292,476.00**	-	**467,292,476.00**	**388,675,760.50**	83%
Headquarters Administrative Services	467,292,476.00	-	467,292,476.00	388,675,760.50	**83%**
General Administration Planning and Support Services	**1,572,359,695.00**	-	**1,572,359,695.00**	**1,384,893,798.90**	**88%**
	1,572,359,695.00	-	1,572,359,695.00	1,384,893,798.90	**88%**
Gender & Youth Empowerment	**168,356,724.00**	-	**168,356,724.00**	**57,858,481.30**	**34%**
Youth Development Services	100,675,555.00	-	100,675,555.00	35,320,216.70	**35%**
Gender & Socio-economic empowerment	67,681,169.00	-	67,681,169.00	22,538,264.60	**33%**
Grand Total	**6,176,296,987.00**	-	**6,176,296,987.00**	**5,062,193,144.60**	**82%**

5.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

The financial statements are for the Embu County Government. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

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 2018, this amounted to Kshs 9,170,334.65 compared to Kshs 58,918,366.05 in prior period.

There were no other restrictions on cash during the year.

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Pending bills

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

10. 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 Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on Embu for the period 1st July 2017 to 30 June 2018 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the Embu County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. 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.

13. 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.

14. Related party transactions

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

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2017 - 2018	2016 - 2017
	KShs	KShs
Total Exchequer Releases for quarter 1	308,576,832	704,001,630
Total Exchequer Releases for quarter 2	705,318,474	683,295,700
Total Exchequer Releases for quarter 3	1,388,816,694	1,036,730,041
Total Exchequer Releases for quarter 4	1,704,488,000	1,717,158,685
Total	**4,107,200,000**	**4,141,186,056**

(State the amount received vis a vie amount included in the CARA)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2017 - 2018	2016 – 2017
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)				
Grants Received from Multilateral Donors (International Organisations)				
Danida Health Funds			17,175,467	6,875,000
World Bank		0	10,000,000	0
KDSP			37,912,879	0
NARIGP		0	50,609,855	0
(Insert name of donor)		0	0	0
Total			**115,698,201**	**6,875,000**

(Include a brief explanation on grants received, from whom and for what purpose)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017 - 2018	2016 - 2017
	KShs	KShs
Transfers from Central government entities		
Coffee Cess	0	7,278,841
Abolishment of user fees in Health Centers and Dispensaries	10,776,608	10,776,608
Free Maternal Healthcare	0	50.917,500
Doctors' CBA	0	110,865,000
Level 5 Hospital Funds	301,040,462	286,705,202
Road Maintenance Fuel Levy Fund	163,522,813	63,629,296
Development of Youth Polytechnics	40,907,922	0
TOTAL	**516,247,805**	**530,172,447**

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

4. COUNTY OWN GENERATED RECEIPTS

	2017 - 2018	2016 – 2017
	KShs	KShs
Rents	18,880,855	6,924,311
Receipts from Administrative Fees and Charges - Collected as AIA	188,257,089	174,263,155
Building Approval Fees	4,687,350	4,219,869
Business permits	79,277,460	89,090,299
Cess	49,365,334	45,409,713
Land rates	16,675,005	13,753,276
Advertisement Fees	21,775,255	896,280
Other local levies	0	0
Administrative services fees	1000	0
Various fees	601,830	3,958,524
Other miscellaneous receipts	3,246,992	1,766,655
Enforcement fees	1,002,940	1,215,425
Market/trade centre fee	20,125,849	19,557,260
Vehicle parking fees	13,552,413	10,779,470
Bus Park fees	16,188,087	16,930,003
Slaughter houses administration	1,779,285	2,466,415
Water supply administration	40,960	176,285
Total	**435,457,704**	**391,406,940**

(Comment on the performance of the own generated funds between the two years)

5. RETURNED CRF ISSUES

	2017 - 2018	2016 – 2017
	KShs	KShs
Bank Accounts	467,277,997	1,245,857,246
Cash in Hand	984,524	1,100,960
Total	**468,262,521**	**1,246,958,206**

Closing balances in our respective accounts as at 30th June 2018

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. COMPENSATION OF EMPLOYEES

	2017 - 2018	2016 – 2017
	KShs	KShs
Basic salaries of permanent employees	2,654,501,874	2,230,419,412
Basic wages of temporary employees	14,984,974	15,510,749
Personal allowances paid as part of salary	-	104,748,229
Personal allowances paid as reimbursements	-	11,636,007
Personal allowances provided in kind	-	33,774,392
Other personnel payments	-	396,113
Total	**2,669,486,849**	**2,396,484,902**

7. USE OF GOODS AND SERVICES

	2017 - 2018	2016 – 2017
	KShs	KShs
Utilities, supplies and services	57,085,200	36,175,711
Communication, supplies and services	6,335,097	5,793,817
Domestic travel and subsistence	41,436,231	37,476,966
Foreign travel and subsistence	14,018,464	2,526,918
Printing, advertising and information supplies & services	7,899,830	10,958,455
Rentals of produced assets	32,000	4,764,661
Training expenses	28,802,361	12,199,504
Hospitality supplies and services	13,935,085	9,798,189
Insurance costs	11,632,944	14,818,145
Specialized materials and services	229,711,867	252,125,631
Office and general supplies and services	16,709,586	18,998,313
Fuel Oil and Lubricants	33,712,332	0
Other operating expenses	249,475,379	186,342,031
Routine maintenance vehicles and other transport equipment	11,240,064	67,516,405
Routine maintenance – other assets	16,829,011	13,457,950
Total	**738,857,449**	**672,952,695**

Embu County recurrent expense

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017 - 2018	2016 – 2017
	KShs	KShs
Transfers to Central government entities		
See attached list		
Embu county Assembly	485,937,461	503,661,587
TOTAL	**485,937,461**	**503,661,587**

Transfer to County Assembly of Embu

9. OTHER GRANTS AND OTHER PAYMENTS

	2017 - 2018	2016 – 2017
	KShs	KShs
Scholarships and other educational benefits	79,600,500	170,517,265
Other Capital Grants and transfers	25,465,010	145,036,173
Car Loan and Mortgage	110,000,000	0.00
Total	**215,065,510**	**315,553,438**

Bursary and mortgage for CEC Members

10. SOCIAL SECURITY BENEFITS

	2017 - 2018	2016 – 2017
	KShs	KShs
Government pension and retirement benefits	22,286,390	9,694,008
Social security benefits in cash and in kind	0	0
Budget Contingency Reserve	280,874	0
Total	**22,567,264**	**9,694,008**

(Gratuity to County Executive)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. ACQUISITION OF ASSETS

Non Financial Assets	2017 – 2018	2016 – 2017
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	167,724,790	359,746,980
Refurbishment of Buildings	24,716,596	70,306,874
Construction of Roads	243,331,067	462,568,439
Construction and Civil Works	174,699,114	464,592,305
Overhaul and Refurbishment of Construction and Civil Works	165,398,661	311,058,255
Purchase of Vehicles and Other Transport Equipment	18,649,275	1,758,693
Purchase of Household Furniture and Institutional Equipment	52,045,780	39,195,800
Purchase of Office Furniture and General Equipment	14,013,745	26,220,636
Purchase of ICT Equipment	-	-
Purchase of Specialized Plant, Equipment and Machinery	66,446,609	38,547,299
Rehabilitation and Renovation of Plant, Machinery and Equip.	462,464	7,242,618
Purchase of Certified Seeds, Breeding Stock and Live Animals	2,191,626	10,492,640
Research, Studies, Project Preparation, Design & Supervision	3,635,600	17,945,450
Rehabilitation of Civil Works	30,833,952	103,767,762
Acquisition of Strategic Stocks and commodities	36,020,209	-
Acquisition of Land	162,290,460	33,949,552
Acquisition of Intangible Assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total	**1,162,459,948**	**1,947,393,303**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. FINANCE COSTS, INCLUDING LOAN INTEREST

	2017 – 2018	2016 – 2017
	KShs	KShs
Exchange Rate Losses	0	54,000
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	**54,000**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12A. BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development ,deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2017 – 2018	2016 – 2017
				KShs	KShs
County Revenue Fund Account, 1000171014	KES	Revenue	-	191,995,638	370,932,892.
Co-op. Recurrent Account, 1141408117000	KES	Operational	-	-2.28	771,891.
Central Bank of Kenya, 1000170581	KES	Recurrent	-	3,119	233.1
Central Bank of Kenya, 1000170597	KES	Development	-	59,442,927	14,332,602.2
Central Bank of Kenya, 10001260181	KES	Fuel Levy	-	16,458,620.7	
Central Bank of Kenya, 1000250388	KES	Grant	-	750,000.45	
Central Bank of Kenya, 1000....	KES	Assembly	-	13,726.85	-
Kenya Devolution Support Programme, 1000380373	KES	Grant	-	5,678,555	-
Nat agr Rural Gr Inc Pr (NAGRIP), 1000365773	KES	Grant	-	49,849,550	-
KCB Exchequer Account, 1141517922	KES	Revenue	-	10,643,457.2	10,604,655.1
KCB E-Revenue Account, 1178028569	KES	Revenue	-	-	43,712,500
Co-op. Alcoholic Control Fund, 1141408230700	KES	Revenue	-	108,000	-550
KCB Kenya Road maintenance Fund	KES	Development	-	-	949,752.35
SCMOH - Kiritiri, 01141408211201	KES	Revenue	-	72,289.4	
PHO - Runyenjes, 01141408461801	KES	Revenue	-	486,049.83	

PHO - Mbeere South, 01141408882401	KES	Revenue	-	178,949.22	-
PHO - Mbeere North, 01141569275001	KES	Revenue	-	85,150.01	-
PHO - Manyatta, 01141408462001	KES	Revenue	-	179,949.6	-
Mbeere District Hospital Revenue, 1141569278801	KES	Revenue	-	34,970.02	3,600.01
County Health Management Team, 1141407087300	KES	Revenue	-	170	250,170
Kianjokoma Sub-District Hosptal, 1141408461601	KES	Revenue	-	226,084.21	156,035.02
Ishiara District Hosptal Revenue, 1141408211500	KES	Revenue	-	427,378.4	427,818.4
Ishiara District Hosptal, 1141408211501	KES	Revenue	-	80,330.01	18,580.02
Runyenjes District Hosptal NHIF Account, 1141408462200	KES	NHIF	-	8,031,364.62	-
Runyenjes District Hosptal Revenue, 1141408462201	KES	Revenue	-	76,786	53,790.01
Karurumo Rural Health Faciliyy Centre, 1125317558	KES	Revenue	-	269,611.03	-
Embu County Revenue, 1141408435600	KES	Revenue	-	1,490,585.03	-
Embu County Salary, 1141408453000	KES	Operational	-	-40.43	162638.6
Embu Level 5 Hospital Revenue, KCB, 1202479405	KES	Revenue	-	1,834,880	18,648,698
Embu Level 5 Hospital Revenue, CO-OP., 1141408204800	KES	Revenue	-	9,170.03	51,680
Embu County Deposit Account, 1000250372	KES	Deposit	-	9,170,334.65	58,918,366.05
Various Danida funded Expenditure Accounts - Health Facilities	KES	Operational	-	966,048.33	1,441,558.24
Total				**358,563,651.00**	**521,436,911**

*Amount should be as per amount in the cash book.

12B. CASH IN HAND

	2017 – 2018 KShs	2016 – 2017 KShs
Cash in Hand – Held in domestic currency	916,082	984,524
Cash in Hand – Held in foreign currency	-	-
Total	**916,082**	**984,524**

Cash in hand should also be analysed as follows:

	2017 – 2018 KShs	2016 – 2017 KShs
Mbeere South Sub-County	548,022	493,980
Mbeere North Sub-County	120,780	50,670
Runyenjes Sub-County	148,420	286,441
Manyatta Sub-County	98,860	153,433
Total	**916,082**	**984,524**

[Cash count certificates for each Sub-County are attached]

	MFL Code	Health Facility	SUB-COUNTY	Bank Name	Branch	A/c Number	NUMBER	AMOUNT
1	11984	DALLAS LEVEL TWO	MANYATTA	KCB	EMBU	1132777291	460040	3,822.20
2	12045	EMBU GK PRISON LEVEL TWO	MANYATTA	COOP	EMBU	01141052653100	464616	2,164.52
3	12033	GATUNDURI LEVEL TWO	MANYATTA	COOP	EMBU	01141052260300	464617	2,412.30
4	12095	ITABUA LEVEL TWO	MANYATTA	KCB	EMBU	1133036910	464618	3,404.80
5	12130	KAIRURI LEVEL THREE	MANYATTA	COOP	EMBU	01141052252200	459995	1,783.55
6	12172	KANGARU LEVEL TWO	MANYATTA	COOP	EMBU	01141407650200	464613	1,006.50
7	12198	KARAU LEVEL THREE	MANYATTA	COOP	EMBU	01141052252100	460000	75,838.20
8	20502	KARURINA DISPENSARY	MANYATTA	COOP	EMBU	01141407080000	464612	3,100.50
9	12223	KATHANGARI LEVEL TWO	MANYATTA	COOP	EMBU	01141052261100	464614	300.30
10	12225	KATHANGARIRI LEVEL TWO	MANYATTA	COOP	EMBU	01141407512700	464620	4,143.20
11	12287	KIBUGU HEALTH CENTRE	MANYATTA	COOP	EMBU	01141051148100	460025	90,250.60
12	19224	KIRIARI DISPENSARY	MANYATTA	KCB	EMBU	1141407080000	464623	948.80
13	12353	KITHEGI LEVEL TWO	MANYATTA	COOP	EMBU	01141052260100	460014	1,025.00
14	12359	KITHIMU HEALTH CENTRE	MANYATTA	KCB	EMBU	1133446620	460016	22,239.05
15	12361	KITHUNGURIRI LEVEL TWO	MANYATTA	COOP	EMBU	01141407513000	460018	54,371.60
16	12453	MAKENGI LEVEL TWO	MANYATTA	NATIONAL	EMBU	01020069146300	427579	1,794.85
17	12549	MUCHAGORI LEVEL TWO	MANYATTA	COOP	EMBU	01141407513500	460042	679.00
18	12642	NEMBURE LEVEL THREE	MANYATTA	KCB	EMBU	1124823484	460032	84,989.95
19	12718	RUKIRA LEVEL TWO	MANYATTA	EQUITY	EMBU	0190298867238	464615	1,999.00
20	12022	GACABARI LEVEL TWO	MBEERE SOUTH	KCB	EMBU	1133020569	464640	2,576.60
21	12023	GACHURIRI LEVEL TWO	MBEERE SOUTH	KCB	EMBU	1127971581	464645	2,416.85
22	16463	GATEGI LEVEL THREE	MBEERE SOUTH	KCB	MWEA	1121415466	459992	29,723.20
23	17843	GITARAKA LEVEL TWO	MBEERE SOUTH	KCB	MWEA	1128511681	464652	6,286.50
24	12122	KABUGURI LEVEL TWO	MBEERE SOUTH	EQUITY	EMBU	0190297923510	464644	75,157.35
25	17913	KAMUNYANGE LEVEL TWO	MBEERE SOUTH	COOP	EMBU	01141052443200	464646	1,281.85
26	20509	KAMWELI DISPENSARY	MBEERE SOUTH	COOP	MWEA	01141491809600	464653	1,039.85
27	12193	KARABA LEVEL TWO	MBEERE SOUTH	KCB	MWEA	1128356570	464654	2,332.90
28	20510	KARURAH DISPENSARY	MBEERE SOUTH	COOP	EMBU	01141408797300	440280	53,865.60
29	16465	KIAMBERE LEVEL THREE	MBEERE SOUTH	KCB	EMBU	1121377416	460019	2,520.05
30	12274	KIAMURINGA LEVEL TWO	MBEERE SOUTH	EQUITY	EMBU	0190260955026	459999	1,635.85
31	17912	KIRATHE LEVEL TWO	MBEERE SOUTH	EQUITY	EMBU	0190297538809	460006	620.90
32	16466	KIRITIRI LEVEL THREE	MBEERE SOUTH	KCB	EMBU	1109566514	460028	3,964.80
33	12441	MACHANG'A LEVEL TWO	MBEERE SOUTH	NATIONAL	EMBU	01021068786400	460021	2,408.85
34	12454	MAKIMA LEVEL TWO	MBEERE SOUTH	COOP	EMBU	01141051523800	460031	168.75
35	20511	MALIKINI	MBEERE SOUTH	COOP	MWEA	01141491818300	464655	2,196.80
36	12501	MBITA LEVEL TWO	MBEERE SOUTH	KCB	EMBU	1132920027	460035	1,988.10
37	12505	MBONDONI LEVEL TWO	MBEERE SOUTH	COOP	EMBU	01141051451400	438743	2,361.80
38	12506	MBONZUKI LEVEL TWO	MBEERE SOUTH	EQUITY	MWEA	0380294217418	460041	959.25
39	12645	NGANDURI LEVEL TWO	MBEERE SOUTH	KCB	EMBU	1128020726	464648	1,473.75
40	20749	NGIORI DISPENSARY	MBEERE SOUTH	COOP	EMBU	01141407395800	832645	2,104.40
41	12711	RIACHINA LEVEL TWO	MBEERE SOUTH	KCB	EMBU	1129372472	464642	1,880.40
42	12712	RIAKANAU LEVEL TWO	MBEERE SOUTH	KCB	MWEA	1133021093	464657	5,986.65
43	12722	RWIKA LEVEL TWO	MBEERE SOUTH	KCB	EMBU	1133022081	464650	3,350.15
44	12838	WACHORO LEVEL TWO	MBEERE SOUTH	KCB	MWEA	1132863716	464658	1,256.30
45	12007	ENA LEVEL TWO	RUNYENJES	EQUITY	EMBU	0190260626611	464600	1,484.00
46	12032	GATUMBI LEVEL TWO	RUNYENJES	EQUITY	EMBU	0190299354428	464605	10,288.30
47	12038	GICHICHE LEVEL TWO	RUNYENJES	EQUITY	EMBU	0190297470999	464588	2,899.95
48	16853	GIKUURI LEVEL TWO	RUNYENJES	EQUITY	EMBU	0190299403038	464589	3,416.60
49	12039	GITARE LEVEL TWO	RUNYENJES	EQUITY	EMBU	0190297393606	464590	1,907.75
50	20508	KANDURI DISPENSARY	RUNYENJES	EQUITY	EMBU	0190263857165	464601	959.30

51	12179	KANJA LEVEL THREE	RUNYENJES	EQUITY	EMBU	0190296990885	459996	3,342.
52	12203	KARURUMO RURAL HTC	RUNYENJES	KCB	EMBU	1125317558	460008	68,860.
53	16855	KASAFARI LEVEL TWO	RUNYENJES	KCB	EMBU	1128218941	464609	40,138.45
54	16854	KATHAARI LEVEL TWO	RUNYENJES	EQUITY	EMBU	0190298853650	464606	180.90
55	12227	KATHANJURI LEVEL TWO	RUNYENJES	COOP	EMBU	01141052260200	464610	3,779.
56	12239	KATHUNGURI LEVEL TWO	RUNYENJES	EQUITY	EMBU	0190299543376	459994	5,935.90
57	12298	KIGAA LEVEL TWO	RUNYENJES	EQUITY	EMBU	0190297515130	460001	1,184.85
58	12300	KIGUMO LEVEL THREE	RUNYENJES	EQUITY	EMBU	0190299225964	460004	101,523.
59	20505	KITHUNGUTHIA DISPENSARY	RUNYENJES	EQUITY	EMBU	0190163155315	464602	1,568.
60	12550	MUFU LEVEL TWO	RUNYENJES	COOP	EMBU	01141052252000	464607	5,022.68
61	12553	MUGUI LEVEL TWO	RUNYENJES	EQUITY	EMBU	0190299908940	464597	2,580.
62	12564	MUKUURI LEVEL TWO	RUNYENJES	EQUITY	RUNYENJES	0190297497864	464598	2,425.
63	20603	NDUURI DISPENSARY	RUNYENJES	EQUITY	EMBU	0190163469966	464599	113.50
64	17367	NJERURI LEVEL TWO	RUNYENJES	EQUITY	RUNYENJES	0190298981998	464608	1,752.
65	16856	NYAGARI LEVEL TWO	RUNYENJES	EQUITY	RUNYENJES	0190262023211	464611	106.
66	12820	UGWERI LEVEL TWO	RUNYENJES	EQUITY	RUNYENJES	0190299255373	464603	2,915.50
67	20497	CIAKATHUKURI	MBEERE NORTH	COOP	EMBU	01141569280700	464624	1,861.
68	18453	GATIRURI LEVEL TWO	MBEERE NORTH	COOP	EMBU	011413448873	464625	8,030.
69	12164	KAMUMU LEVEL TWO	MBEERE NORTH	COOP	EMBU	01141344128700	464627	1,034.46
70	20499	KANYANGI DISPENSARY	MBEERE NORTH	EQUITY	EMBU	0190194122755	464628	487.85
71	12185	KANYUAMBORA LEVEL TWO	MBEERE NORTH	COOP	EMBU	01141052886500	464629	25,050.
72	18452	KAREREMA LEVEL TWO	MBEERE NORTH	COOP	EMBU	0114140814190	464630	81,068.45
73	12226	KATHANJE LEVEL TWO	MBEERE NORTH	COOP	EMBU	01141344325300	464633	1.80
74	12271	KIAMBERE DAM DISPENSARY	MBEERE NORTH	COOP	EMBU	01141052689100	459998	1,562.
75	20498	KIOGOGO DISPENSARY	MBEERE NORTH	COOP	EMBU	01141408641100	464634	103
76	12333	KIRIE LEVEL TWO	MBEERE NORTH	COOP	SIAKAGO	01141052892300	460007	440.28
77	18668	KOGARI LEVEL TWO	MBEERE NORTH	COOP	EMBU	011413447676	464631	1,132.
78	18269	MUCHONOKE LEVEL TWO	MBEERE NORTH	COOP	SIAKAGO	011413446300	464638	14,540.
79	12590	MUTHANTHARA LEVEL TWO	MBEERE NORTH	COOP	SIAKAGO	01141344324900	464632	2,083.25
80	14668	RIANDU LEVEL TWO	MBEERE NORTH	COOP	SIAKAGO	01141344456400	464639	433.
					TOTAL			966,048.

Chief Officer

Head of Treasury Accounts

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2017 – 2018	2016 – 2017
	KShs	KShs
Government Imprests	82,040,660	14,546,909
Clearance accounts	-	-
Total	**82,040,660**	**14,546,909**

[A breakdown of the outstanding imprest is provided as an annex to the notes.]

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

14. ACCOUNTS PAYABLE

	2017 – 2018	2016 – 2017
	KShs	KShs
Deposits	85,668,234	58,918,366
Total	**85,668,234**	**58,918,366**

[Provide short appropriate explanations as necessary]

15. FUND BALANCE BROUGHT FORWARD

	2017 – 2018	2016 – 2017
	KShs	KShs
Bank accounts	521,436,911	1,212,127,140
Cash in hand	984,524	1,100,960
Accounts Receivables	14,546,909	0
Accounts Payables	58,918,366	0
Total	**478,049,978**	**1,213,228,100**

[Provide short appropriate explanations as necessary]

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. PRIOR YEAR ADJUSTMENTS

Description of the error	2017 – 2018	2016 – 2017
	KShs	KShs
Adjustments on bank account balances	521,436,911	1,204,881,879
Adjustments on cash in hand	984,524	1,100,960
Adjustments on payables	7,186,500	-
Adjustments on receivables	58,918,366	-
Others (*specify*)	-	-
	470,689,569	**1,205,982,839**

5.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017 – 2018	2016 – 2017
	KShs	KShs
Construction of buildings	97,255,921	191,007,576
Construction of civil works	608,601,310	177,855,032
Supply of goods	188,106,986	171,987,683
Supply of services	322,927,265	400,124,667
	1,216,891,482	**940,974,958**

2. PENDING STAFF PAYABLES (See Annex 2)

	2017 – 2018	2016 – 2017
	KShs	KShs
Senior management	Xxx	xxx
Middle management	Xxx	xxx
Unionisable employees	Xxx	xxx
Others (*specify*)	Xxx	xxx
	Xxx	**xxx**

3. OTHER PENDING PAYABLES (See Annex 3)

	2017 – 2018	2016 – 2017
	KShs	KShs
Amounts due to National Government entities	Xxx	xxx
Amounts due to County Government entities	Xxx	xxx
Amounts due to third parties	Xxx	xxx
Others (*specify*)	Xxx	xxx
	Xxx	**xxx**

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

4. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;

- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2017- 2018 Kshs	2016- 2017 Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	xxx	xxx
Transfers to related parties		
Transfer to the County Assembly	485,937,461	503,661,587
Transfers to other County Government Entities	-	-
Transfers to Development Projects	1,162,459,948.05	1,947,393,302.6
Transfers to non reporting entities e.g schools and welfare	215,065,510.00	315,553,437.8
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	**1,863,462,919.2**	**2,766,608,327.4**
Transfers from related parties		
Transfers from the Exchequer	4,107,200,000	4,141,186,056
Transfers from MDAs	516,247,805	530,172,447
Transfers from SCs and SAGAs- National Government		
DANIDA, World Bank, KDSP, NARGIP	115,698,201	6,875,000
Total Transfers from related parties	**4,739,146,006**	**4,678,233,503**

5. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Entity	Date Established	Location	Accounting Officer responsible
Youth Fund	2018	Embu County	C.O Youth and Sports
School Bursary fund	2017	Embu County	C.O Education
County Public Service Board	2013	Embu County	CEO/ PSB
Xxx project			
XXX Scheme			

6. 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)*
1.2.1	Unsupported Amendments to the F.S	JVs were provided	Mr. Mukundi	Resolved	Done
1.2.2	Over/Under statements of the F.S	JVs were passed and explained to Auditors	Mr. Mukundi	Resolved	Done
2.1	Cash & Banking Arrangement	All available accounts provided	Mr. James Nyaga	Resolved	Done

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……

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	308,576,832	-	-	308,576,832
Exchequer Releases for quarter 2	705,318,474	11,080,946	-	716,399,420
Exchequer Releases for quarter 3	1,388,816,694	-	181,496,974	1,570,313,668
Exchequer Releases for quarter 4	1,704,488,000	6,094,521	130,320,096	1,840,902,617
Total	**4,107,200,000**	**17,175,467**	**311,817,070**	**4,436,192,537**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE - Attached

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	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						

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES - Attached

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2016/2017	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2017/2018
Land	3,604,905,462	162,290,460	-	3,767,195,922
Buildings and structures	2,306,868,790	758,761,082	-	3,065,629,872
Transport equipment	87,051,256	18,649,275	-	105,700,531
Office equipment, furniture and fittings	56,900,936	14,013,745	-	70,914,681
ICT Equipment, Software and Other ICT Assets	43,363,300	99,988,877	-	143,352,177
Other Machinery and Equipment	88,227,604	66,909,073	-	155,136,677
Heritage and cultural assets	29,246,540	38,211,835	-	67,458,375
Intangible assets	584,500,095	3,635,600	-	588,135,695
Total	**6,801,063,983**	**1,162,459,948**	**-**	**7,963,523,931**

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 17 on acquisition of assets during the year.

ANNEX 7 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	53,347,594	140,369,968	153,869,696	138,350,203	485,937,461	485,937,461	0	
2	Youth fund			5,000,000				**0**	
3	Bursary Fund			52,153,354	27,447,146	79,600,500	**79,600,500**	**0**	
4	Mortgage fund				110,000,000	110,000,000	**110,000,000**	**0**	
5	Xxx								
6	Xxx								
7	Xxx								
8	Xxx								
9	**Total**								

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

(NB: This appendix must be agreed and signed by the issuing and receiving party)

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT – ATTACHED

(Attach FO 30 Reports from IFMIS)

COUNTY GOVERNMENT OF EMBU

ANNEX 2 - ANALYSIS OF PENDING ACCOUNTS PAYABLE FOR YEAR 2017-18

Vote	Supplier of Goods and Services	Department	Original Amount	Date Contracted	Amount Paid to Date	Outstanding Balance		Comments
			a	b	c	d=a-c	2016-17	
	Constuction of buildings							
3668-3110204	Bricokes co. Ltd	Agriculture, Livestock & Fisheries	3,000,000.00	02/05/2018	1,965,608.00	1,034,392.00	-	Completion of Ishiara slaughter House
3668-3110207	Njiru building contractors	Agriculture, Livestock & Fisheries	1,973,252.80	06/04/2018	-	1,973,252.80	-	Completion of Kathande milk cooler
3668-3110207	Njiwa Technologies ltd	Agriculture, Livestock & Fisheries	1,976,710.00	06/04/2018	-	1,976,710.00	-	Completion of Kararitiri Milk cooler
3672-3110202	Saecon Enterprises	Education, Science & Technology	1,197,062.00	12/02/2018	-	1,197,062.00	-	Construction of ECDE Classroom at St. Joseph pri.-Gacuriri
3672-3110202	Rujam Investments Ltd	Education, Science & Technology	599,998.40	30/01/2017	-	599,998.40	599,998.40	Construction of ECDE Classroom at Ntharawe Pri. Sch.
3672-3110202	Flipwanlit Limited	Education, Science & Technology	999,995.00	20/03/2018	-	999,995.00	-	Installation 3-phase electricity at Kithimu VTC
3672-3110202	Kariuwa building contractos	Education, Science & Technology	1,199,574.00	18/2/2018	-	1,199,574.00	-	Construction of ECDE centre at karuku
3672-3110202	Tembe General Suppliers	Education, Science & Technology	1,199,963.15	18/2/2018	-	1,199,963.15	-	Construction of ECDE centre at kamweli
3672-3110202	Geland Engineering Ltd	Education, Science & Technology	1,198,396.00	18/2/2018	-	1,198,396.00	-	Construction of ECDE centre at kaseve
3672-3110202	Jufex auto hardware	Education, Science & Technology	1,195,855.60	18/2/2018	-	1,195,855.60	-	Construction of ECDE centre at malikini
3672-3110202	Rianjeru Logistics ltd	Education, Science & Technology	1,199,927.20	18/2/2018	-	1,199,927.20	-	Construction of ECDE centre at Mulukusi
3672-3110202	LUNNA ENGINEERING LTD	Education, Science & Technology	999,896.80	20/6/2018	-	999,896.80	-	Construction of ECDE centre at muthitu
3672-3110202	Kenya Mukono Contractors	Education, Science & Technology	1,195,000.00	18/2/2018	-	1,195,000.00	-	Construction of ECDE centre at kyandundu
3672-3110202	GAMBOTECH LTD	Education, Science & Technology	1,199,304.00	18/2/2018	-	1,199,304.00	-	Construction of ECDE centre at kamarindo
3672-3110202	Seacon Enterprises	Education, Science & Technology	1,197,062.00	18/2/2018	-	1,197,062.00	-	Construction of ECDE centre at st Joseph pri
3672-3110202	Sunset destiny contractors ltd	Education, Science & Technology	1,198,517.00	18/2/2018	-	1,198,517.00	-	Construction of ECDE centre at Kaninwanthiga
3672-3110202	Ciranga bricks limited	Education, Science & Technology	300,000.00	18/2/2018	-	300,000.00	-	Fencing of Ngerwe ECDE Compound
3672-3110202	DEGFA INVESTMENT LTD	Education, Science & Technology	999,730.34	14/6/2018	-	999,730.34	-	Renovations of ECDE Mbeti south
3672-3110202	KEM CONTRACTORS LTD	Education, Science & Technology	497,327.96	14/6/2019	-	497,327.96	-	renovationworks at gichugu ECDE Centre
3672-3110202	Njiru building contractors Ltd	Education, Science & Technology	497,384.80	18/02/2018	-	497,384.80	-	completions of gaturi north (KARUE)ECDE classroom
3672-3110202	Kenya Mukono Suppliers & Contractors Ltd	Education, Science & Technology	416,248.00	18/2/2018	-	416,248.00	-	completion of Kyeni North ECDE centres(Iriari& Kivuria)
3672-3110202	WILJAY KINGS AFRICA	Education, Science & Technology	315,793.80	18/2/2018	-	315,793.80	-	RENOVATION OF ECDE CLASSROOM AT ITURURI CENTRE
3670-3110202	Njiru building contractors Ltd	Embu Level 5 Hospital	1,999,500.00	06/2/2018	-	1,999,500.00	-	Construction of cabro paving for opd & modification office space
3670-3110202	Njiwa Technologies	Embu Level 5 Hospital	57,000,000.00	10/4/2016	47,500,000.00	9,500,000.00	9,500,000.00	Construction of badea wards Phase II
3663-3110504	Kibetu General Builders Ltd	Gender, Culture, Children & social services	799,999.80	05/03/2018	-	799,999.80	-	Construction of kitchen, ablusion, shades and footpaths at the cultural centre
3663-3110202	Mawako General Contractors	Gender, Culture, Children & social services	3,998,600.74	23/05/2018	-	3,998,600.74	-	Construction of kitchen and matrons house at the children rescue unit
3663-3110202	Muthatari Suppliers & General Contractors Ltd	Gender, Culture, Children & social services	1,999,724.00	10/4/2018	-	1,999,724.00	-	Construction of social hall at Kararumo-Kyeni South
3670-3110202	Kepas Global Limited	Health Administration	999,514.00	06/11/2017	-	999,514.00	-	Construction of Kiamachaki Dispensary phase2
3670-3110202	Njiru Building Contractors	Health Administration	999,920.00	18/08/2017	-	999,920.00	-	Gate and chainlink fencing at Kithegi Dispensary
3670-3110202	Sherimu Enterprises	Health Administration	999,096.00	11/07/2017	-	999,096.00	-	Roofing of maternity block at Makengi Dispensary
3670-3110901	Dylix Company Limited	Health Administration	3,862,811.02	05/01/2017	-	3,862,811.02	3,862,811.02	Construction of Maternity at Mbondoni Dispensary(Phase 2)
3670-3110202	Dylix Company Limited	Health Administration	1,498,482.20	05/09/2017	-	1,498,482.20	-	Construction of waiting bay at Runyenjes Morgue
3670-3110202	JUFEX AUTO HARDWARE	Health Administration	437,204.00	05/04/2017	-	437,204.00	-	PROPOSED RENOVATIONS AT KATHANJURI DISPENSARY
3670-3110202	Dylix Company Limited	Health Administration	1,499,507.00	05/05/2017	-	1,499,507.00	-	PROPOSED COVERING AND REFURSBISMENT AT SIAKAGO L4 HOSPITAL
3670-3110202	Dylix Company Limited	Health Administration	1,500,000.00	27/06/2018	-	1,500,000.00	-	PROPOSED COMPLETION OF MORTUARY AT KIRITIRI H/C
3670-3110202	Dylix Company Limited	Health Administration	1,998,459.00	27/06/2018	-	1,998,459.00	-	PROPOSED COMPLETION OF MATERNITY AT MBITA DISPENSARY
3670-3110202	M/S ARID CONTRACTORS AND GEN. SUPPL.	Health Administration	373,264.00	23/06/2017	-	373,264.00	-	PROPOSED TOILET BLOCK AT GIKIIRO DISPENSARY
3670-3110202	M/S HARKEN ENT. LTD	Health Administration	1,005,787.00	3/10/2017	-	1,005,787.00	-	PROPOSED CONSTRUCTION OF MUUNGANO DISP.
3670-3110202	M/S KIBETU GEN.BUILDERS	Health Administration	299,802.00	3/22/2017		299,802.00		PROPOSED ELECTRICAL WORKS AT KANDURI DISP
3670-3110202	KIUNGA BUILDING& CONSTRUCTION CO. LTD	Health Administration	3,147,766.00	6/21/2017		3,147,766.00		PROPOSED CONSTRUCTION OF THEATRE
3670-3110202	KIUNGA BUILDING& CONSTRUCTION CO. LTD	Health Administration	662,728.00	4/27/2018		662,728.00		PROPOSED CONSTRUCTION OF THEATRE AT KIRITIRI HOSPITAL
3670-3110202	RANILA AFRICA LTD	Health Administration	360,760.00	6/27/2016		360,760.00		PROPOSED COVERSION OF HALL TO MATERNITY AT DALLAS H/C
3670-3110202	GATOORI ENT.& GEN.SUPP. LTD	Health Administration	1,498,597.00	3/29/2018		1,498,597.00		PROPOSED CONSTRUCTION OF NGUNYUMU DISP.
3670-3110202	M/S NJEKA CONTRACTORS &GEN. SUPP. LTD	Health Administration	1,834,134.00	5/7/2018		1,834,134.00		PROPOSED CONSTRUCTION OF MATERNITY AT KIRII DISP.
3670-3110202	M/S NJEKA CONTRACTORS &GEN. SUPP. LTD	Health Administration	489,438.00	4/15/2016		489,438.00		PROPOSED CONSTRUCTION OF THEATRE AT KAIRURI H/C
3670-3110202	AFROCRESCENT ENERGY LTD	Health Administration	299,059.00	11/23/2017		299,059.00		PROPOSED CONSTRUCTION OF COMPREHENSIVE CARE CENTRE AT KIAMBEERE H/C
3670-3110202	M/S NYALIC CONTRACTORS &GEN. SUPP.	Health Administration	909,785.00	5/5/2017		909,785.00		PROPOSED IMPROVEMENT AT KARURUMO H/C
3670-3110202	kem contractors	Health Administration	730,085.00	3/28/2017	-	730,085.00	-	proposed construction of kitchen at kibugu h/c
3670-3110202	ramex investment ltd	Health Administration	1,092,600.00	3/28/2017	-	1,092,600.00	-	completion of mutuobare dispensary-kiambere
3670-3110202	njiwa technologies Ltd	Health Administration	1,988,994.00	9/4/2017	-	1,988,994.00	-	proposed construction of kiangungi dispensary phase 1
3670-3110202	bixa solution	Health Administration	1,991,607.96	9/4/2017	-	1,991,607.96	-	proposed construction of kangethia dispensary
3670-3110202	njiwa technologies Ltd	Health Administration	1,998,376.00	9/4/2017	-	1,998,376.00	-	proposed staff house construction at kiangungi dispensary phase-1
3670-3110202	njeka general contractors&suppliers	Health Administration	998,644.00	11/6/2017	-	998,644.00	-	proposed completion works at kiamachaki dispensary
3670-3110202	starken suppliers and contractors Ltd	Health Administration	3,958,680.00	10/3/2017	-	3,958,680.00	-	proposed roof covering/replacement at ishiara sub-county hospital
3670-3110202	mkate maisha	Health Administration	998,767.54	10/16/2017	-	998,767.54	-	proposed completion of gikiiro dispensary
3670-3110202	divas express	Health Administration	1,967,198.10	10/2/2017	-	1,967,198.10	-	proposed completion of riandu dispensary maternity and associated blocks
3670-3110202	njiru building contractors	Health Administration	1,996,352.00	9/4/2017	-	1,996,352.00	-	proposed completion of kithegi dispensary
3670-3110202	novacom technologies	Health Administration	999,189.20	10/16/2017	-	999,189.20	-	proposed completion works to mortuary at karaba H/C
3670-3110202	jeffchem Ltd	Health Administration	498,697.92	9/18/2017	-	498,697.92	-	proposed construction ofa store at kathangariri dispensary
3670-3110202	jeffchem Ltd	Health Administration	496,091.40	9/15/2017	-	496,091.40	-	proposed construction of ccc at kiambeere H/C
3670-3110202	jufex auto hardware	Health Administration	999,432.80	9/18/2017	-	999,432.80	-	proposed completion of an incenerator at kianjokoma L4 Hospital
3670-3110202	njiru building contractors	Health Administration	1,996,186.00	9/4/2017	-	1,996,186.00	-	proposed perimeter wall at kiriari dispensary
3670-3110202	westomaxx investment Ltd	Health Administration	3,498,989.20	9/4/2017	-	3,498,989.20	-	proposed construction of dispensary at ndumari phase-1
3670-3110202	sambeat investment Ltd	Health Administration	3,497,431.61	9/4/2017	-	3,497,431.61	-	proposed construction of dispensary at gichera phase-1
3670-3110202	njiru building contractors	Health Administration	1,983,269.40	9/4/2017	-	1,983,269.40	-	proposed staff house construction at kangungi dispensary phase-2
	Sub-Total		146,721,528.74		49,465,608.00	97,255,920.74	13,962,809.42	

	[redacted] on of ci							
3668-3110504	Babylon Contractors Ltd	Agriculture, Lifestock & Fisheries	1,082	350.00	08/05/2016	-	1,082,350.00	1,082,350.00	Partial Completion of new Kithimu irrigation project
3668-3111301	Kenya Animal Genetic Resource Centre	Agriculture, Lifestock & Fisheries	2,941	420.00	06/11/2017	-	2,941,420.00	-	Payment for A.I services
3668-3110504	Njiwa Technologies	Agriculture, Lifestock & Fisheries	1,976	710.00	20/2/2018	-	1,976,710.00	-	Completion of Kararitiri milk cooler
3668-3110504	Njiru Building Contractors	Agriculture, Lifestock & Fisheries	1,973	252.80	20/02/2018	-	1,973,252.80	-	Completion of Kathande milk cooler
3668-3110504	Himenes Solutions	Agriculture, Lifestock & Fisheries	3,994	740.00	22/02/2018	-	3,994,740.00	-	Terrazo & Painting of main mill Kaveti Coffee Factory
3668-3110504	Rogito Investments	Agriculture, Livestock & Fisheries	2,409	746.00	24/04/2018	-	2,409,746.00	-	Construction of Wakaria Dam
3668-3110504	Navibi Agencies	Agriculture, Livestock & Fisheries	2,341	691.00	02/05/2018	-	2,341,691.00	-	Construction of Kaithungu Dam
3668-3110504	Mazah Tecnologies	Agriculture, Livestock & Fisheries	2,368	510.00	02/05/2018	-	2,368,610.00	-	Construction of Kangondo Dam
3668-3110504	Gib Systems Ltd	Agriculture, Livestock & Fisheries	995	005.00	02/05/2018	-	995,005.00	-	Disilting of Muthiru Earth Dam
3668-3110506	Kenya Animal Genetics Centre	Agriculture, Livestock & Fisheries	2,941	420.00	02/05/2018	-	2,941,420.00	-	Artificial Insemination project
3668-3111305	National Cereal & Produce Board	Agriculture, Livestock & Fisheries	825	000.00	25/05/2018	-	825,000.00	-	Purchase of Subsidized fertilizer- Gaturi North
3668-3111305	National Cereal & Produce Board	Agriculture, Livestock & Fisheries	825	000.00	25/05/2018	-	825,000.00	-	Purchase of Subsidized fertilizer- Kyeni South
3668-3111302	Tashly General Supplies	Agriculture, Livestock & Fisheries	800	000.00	31/05/2018	-	800,000.00	-	Dairy cow improvement programme - Kirimari
3668-3111302	Tashly General Supplies	Agriculture, Livestock & Fisheries	2,000	000.00	31/05/2018	-	2,000,000.00	-	Dairy gaots improvement programme - Mavuria
3668-3111302	Rianjeru logistics co. Ltd	Agriculture, Livestock & Fisheries	1,500	000.00	31/05/2018	-	1,500,000.00	-	Dairy gaots improvement programme – Kyeni South
3668-3110504	Stanrena Enterprises	Agriculture, Livestock & Fisheries	1,633	330.00	14/06/2018	-	1,633,330.00	-	Supply of various items muthanthara Dam
3668-3110504	Babylon contractors	Agriculture, Livestock & Fisheries	774	950.00	02/05/2018	-	774,950.00	-	Construction of Kithimu intake
3668-3110504	Mawoni site construction	Agriculture, Livestock & Fisheries	700	000.00	31/05/2018	-	700,000.00	-	Pallets for mbonzuki Grain store
3668-3110504	Mbeere Worriors Building	Agriculture, Livestock & Fisheries	3,010	500.00	13/06/2018	-	3,010,500.00	-	Irrigation pipes
3668-3111405	Beanstute co. Ltd	Agriculture, Livestock & Fisheries	800	000.00	29/05/2018	-	800,000.00	-	Promotion of coffee
3668-3110504	Tredak Limited	Agriculture, Livestock & Fisheries	300	000.00	14/06/2018	-	300,000.00	-	EIA for Dept. projects
3668-3110504	Njiru Building Contractors	Agriculture, Livestock & Fisheries	2,493	561.00	27/05/2017	-	2,493,561.00	2,493,561.00	Kathande Milk cooler phase 1
3672-3111109	Daeves Logistics Ltd	Education, Science & Technology	999	840.00	26/06/2018	-	999,840.00	-	Supply of masonry equipmets
3672-3111109	Digital Den Ltd	Education, Science & Technology	899	400.00	26/06/2018	-	899,400.00	-	Supply of beauty therapy & hair dressing equipment
3672-3111109	Miansu Investments Ltd	Education, Science & Technology	999	400.00	26/06/2018	-	999,400.00	-	Supply of ICT equipments
3672-3111109	Starken Suppliers & Contractors Ltd	Education, Science & Technology	999	750.00	26/06/2018	-	999,750.00	-	Supply of fashion design & garment making equipments
3672-3111109	Pemuda Enterprises Ltd	Education, Science & Technology	399	830.00	26/06/2018	-	399,830.00	-	Supply of capentry equipments
3672-3111109	Jaytton Enterprises Ltd	Education, Science & Technology	499	980.00	26/06/2018	-	499,980.00	-	Supply of plumbing equipments
3672-3111109	Syver General Supplies Ltd	Education, Science & Technology	1,499	500.00	26/06/2018	-	1,499,500.00	-	Supply of welding & metal works equipment
3672-3111109	Kenstar Electrical & Hardware	Education, Science & Technology	1,398	430.00	26/06/2018	-	1,398,430.00	-	Supply of electrical technology equipments
3672-3111109	Cabera Solutions Ltd	Education, Science & Technology	999	786.30	26/06/2018	-	999,786.30	-	Supply of motor vehicle equipments
3672-2640599	Dylix company Ltd	Education, Science & Technology	2,980	434.40	18/02/2018	-	2,980,434.40	-	Renovation of Ena VTC ground floor
3672-2640599	Njiwa Technologies	Education, Science & Technology	2,191	609.40	18/02/2018	-	2,191,609.40	-	Completion of Kakurumo VTC
3672-2640599	Jufex Auto Hardware Co. Ltd	Education, Science & Technology	3,952	004.00	18/02/2018	-	3,952,004.00	-	Completion of Ena Phase 1 storey building
3672-2640599	Sportlight General Supplies	Education, Science & Technology	3,964	319.40	18/02/2018	-	3,964,319.40	-	Completion of Nembure storey building
3672-2640599	Eastwood Construction Co. Ltd	Education, Science & Technology	1,085	533.00	18/02/2018	-	1,085,533.00	-	Fencing of Muvandori VTC compound & construction of toilets
3670-3110901	Njiwa Technologies	Embu Level 5 Hospital	1,970	000.00	29/01/2018	-	1,970,000.00	-	Supply of badea medical equipment at ELSH
3670-3111101	Medsol Enterprises	Embu Level 5 Hospital	545	200.00	22/05/2018	-	545,200.00	-	Repair of electronic theatre operating table at ELSH
3670-3110901	Double Tee Holdings Limited	Embu Level 5 Hospital	2,795	000.00	21/08/2017	-	2,795,000.00	-	Installation of industrial automatic ironer
3670-3110901	Ronamo Enterprises Limited	Embu Level 5 Hospital	1,854	000.00	21/08/2017	-	1,854,000.00	-	Installation of Tumble Dryer
3670-3111101	Melly & Nelly Contractors Ltd	Embu Level 5 Hospital	100	000.00	05/03/2017	-	100,000.00	100,000.00	Installation of Bp Machines
3670-3110302	Gakono electrical services	Embu Level 5 Hospital	3,153	950.00	15/05/2018	-	3,153,950.00	-	Supply and installation of mechanical air conditioning
3670-3110302	Njiwa technologies Ltd	Embu Level 5 Hospital	3,300	000.00	15/05/2018	-	3,300,000.00	-	installation of gas piping for badea wards
3670-3110302	Njiru building contractors Limited	Embu Level 5 Hospital	2,401	620.45	12/03/2018	-	2,401,620.45	-	Supply,installation and renovation of kitchen coldroom
3670-3110302	Njiru building contractors Limited	Embu Level 5 Hospital	4,060	000.00	12/03/2018	-	4,060,000.00	-	supply,installation and renovation of mortuary coldroom
3670-3110901	Sheck Davies Limited	Embu Level 5 Hospital	2,009	000.00	12/03/2018	-	2,009,000.00	-	Supply of theatre medical equipment
3670-3110901	Sheck Davies Limited	Embu Level 5 Hospital	2,120	000.00	12/03/2018	-	2,120,000.00	-	Supply of theatre medical equipment
3670-3110901	Sherimu enterprises	Embu Level 5 Hospital	2,030	000.00	12/03/2018	-	2,030,000.00	-	supply of theatre medical equipment
3670-3110901	Sherimu enterprises	Embu Level 5 Hospital	2,070	000.00	12/03/2018	-	2,070,000.00	-	supply of theatre medical equipment
3670-3110901	Njiwa technologies Ltd	Embu Level 5 Hospital	2,135	000.00	12/03/2018	-	2,135,000.00	-	supply of theatre medical equipment
3670-3110901	Njiwa technologies Ltd	Embu Level 5 Hospital	2,060	000.00	12/03/2018	-	2,060,000.00	-	supply of theatre medical equipment
3671-3110504	Kenya Power & Lighting Co. Ltd	Energy and Housing	4,000	000.00	12/06/2018	-	4,000,000.00	-	Rural Electrification, Gaturi South Ward
3671-3110504	Kenya Power & Lighting Co. Ltd	Energy and Housing	1,821	008.00	12/06/2018	-	1,821,008.00	-	Rural Electrification, Karurina, Manyatta, Gatunduri
3671-3110504	Kenya Power & Lighting Co. Ltd	Energy and Housing	1,825	056.00	12/06/2018	-	1,825,056.00	-	Rural Electrification, Kithimu, Manyatta
3671-3110504	Kenya Power & Lighting Co. Ltd	Energy and Housing	3,000	000.00	12/06/2018	-	3,000,000.00	-	Rural Electrification, Kagaari South Ward
3671-2640599	Jedno Contractors	Fuel Levy Fund Account	1,889	695.68	19/04/2018	-	1,889,695.68	-	2. Maintenance of Karura - Kathari and improvement of drainage system across the ward(KRB)
3671-2640599	Meswork Contractors Co. Ltd	Fuel Levy Fund Account	2,758	299.70	19/04/2018	-	2,758,299.70	-	5. Maintenance of Kithecu - Migwi road and construction of the proposed Unguni drift(KRB)
3671-2640599	Skillset Services	Fuel Levy Fund Account	2,779	821.68	19/04/2018	-	2,779,821.68	-	1. Improvement of drainage system in mbeti south ward(KRB)
3671-2640599	Meswork Contractors Co. Ltd	Fuel Levy Fund Account	2,060	552.08	19/04/2018	-	2,060,552.08	-	2. Construction of the proposed Ngangari box culvert(KRB)
3671-2640599	Oleilietuna Ventures	Fuel Levy Fund Account	2,995	363.60	19/04/2018	-	2,995,363.60	-	7. Maintenance of Siakago - Kathitu road(KRB)
3671-3110504	Njiru Building and Contractors Ltd	Fuel Levy Fund Account	2,691	884.40	19/04/2018	-	2,691,884.40	-	Maintenance Kathangariri Market-Muvandori Muthigi Rd
3671-3110504	Thiori Traders	Fuel Levy Fund Account	1,996	510.80	19/04/2018	-	1,996,510.80	-	Maintenance of manyatta –kithanje –Kiaragana road
3663-3110504	Lisean Investments Ltd	Gender, Culture, Children and social services	1,599	988.00	03/04/2018	-	1,599,988.00	-	Development & Preservation of the cultural homestead
3663-3110504	Lisean Investments Ltd	Gender, Culture, Children and social services	1,599	988.00	10/04/2018	-	1,599,988.00	-	Development & preservation of cultural homestead at the cultural centre project
3663-3110504	Nimu Agencies Ltd	Gender, Culture, Children and social services	2,992	498.45	10/04/2018	-	2,992,498.45	-	Completion of Makima social hall, fencing & equiping
3663-2640599	Mexipro General Suppliers	Gender, Culture, Children and social services	482	300.00	12/06/2018	-	482,300.00	-	Tents Project - Nthawa
3663-2640599	Recksars General Supplies	Gender, Culture, Children and social services	1,490	827.00	10/04/2018	-	1,490,827.00	-	Tents and chairs programme-Kagaari North
3663-2640599	Jofad Company Ltd	Gender, Culture, Children and social services	495	400.00	10/04/2018	-	495,400.00	-	Tents and chairs programme-Runyenjes central
3663-3110504	Koireri General Contractors	Gender, Culture, Children and social services	874	594.00	31/05/2017	-	874,594.00	874,594.00	Completion of gategi community hall
3663-3110504	Kibetu General Builders	Gender, Culture, Children and social services	799	999.80	31/05/2017	-	799,999.80	799,999.80	Construction of kitchen, ablution block, shades & footpaths at the cultural centre Phase II
3670-3110901	Jaytton enterprises Ltd	Health Administration	1,033	096.00	14/08/2017	-	1,033,096.00	-	proposed supply,delivery and commissioning of medical equipments at makima dispensary

3	901	nvestm	Iminist	302,200	7/2017		00	-	supply,delivery and commissioning of operating theatre equipments at kiruri hospital
3670-3110901		Pathway express	Health Administration	1,545,120.00	14/08/2017	-	1,545,120.00	-	supply,delivery and commisioning of medical equipments at kabuguri dispensar
3670-3110901		waamini enterprises	Health Administration	906,888.00	15/08/2017	-	906,888.00	-	supply,delivery and commisioning of medical equipments at gitaraka dispensary
3670-3110901		ndega ventures	Health Administration	1,495,240.00	14/07/2017	-	1,495,240.00	-	supply,delivery and commisioning of medical equipments at kairuri dispensary
3670-3110901		umasa k services and solutions	Health Administration	1,486,772.00	04/09/2017	-	1,486,772.00	-	proposed supply,delivery and commisioning of medical equipments siakago hospital
3670-3110901		westomaxx investment Ltd	Health Administration	896,680.00	03/10/2017	-	896,680.00	-	supply,delivery and commisioning of medical equipments at ugweri dispensary
3670-3110901		Njiwa Technologies	Health Administration	999,920.00	14/09/2017	-	999,920.00	-	proposed supply,delivery,installation and commisioning of air conditioning machines at siakago L4 hospital
3670-3110901		Westomaxx investment Ltd	Health Administration	900,624.00	03/10/2017	-	900,624.00	-	supply,delivery and commisioning of medical equipments at kathangariri dispensary
3670-3110901		Jaza east africa supplies	Health Administration	995,396.00	04/10/2017	-	995,396.00	-	supply,delivery and commisioning of medical equipments at karau dispensary
3670-3110901		Waamini enterprises	Health Administration	1,499,880.00	05/10/2017	-	1,499,880.00	-	supply,delivery and commisioning of operating theatre table at kianjokoma hospital
3670-3110901		Mullighan rehab services	Health Administration	1,498,720.00	08/10/2017	-	1,498,720.00	-	supply,delivery and commisioning of operating theatre table at kianjokoma hospital
3670-3110504		Sambeat investment Ltd	Health Administration	4,000,000.00	27/06/2016	-	4,000,000.00	4,000,000.00	proposed supply,installing, commisiong and testing of a 100kva generator
3671-3110601		National Youth Service Mechanical	Infrastructure and Public Works	3,110,601.00	02/02/2018	-	3,110,601.00	-	Hire of Machinery
3671-2640599		National Youth Service Mechanical	Infrastructure and Public Works	1,599,600.00	08/01/2018	-	1,599,600.00	-	Hire of Machinery
3671-3110504		Jufex Auto Hardware Co. Ltd	Infrastructure and Public Works	3,179,674.25	19/03/2018	-	3,179,674.25	-	Construction of Rianjagi Bridge
3671-3110601		Jufex Auto Hardware Co. Ltd	Infrastructure and Public Works	1,440,032.70	19/03/2018	-	1,440,032.70	-	Road Maintenance
3671-3110601		Kamuhuri General Merchants Ltd	Infrastructure and Public Works	996,463.20	16/06/2017	-	996,463.20	996,463.20	Grading & Levelling Kavurukori
3671-3110601		Tides Investment Ltd	Infrastructure and Public Works	1,786,823.40	19/03/2018	-	1,786,823.40	-	Consruction of perimeter wall at Kiritiri market
3671-3110504		Njiru Building Contractors Ltd	Infrastructure and Public Works	3,494,152.00	13/04/2018	-	3,494,152.00	-	Drilling of borehole at Nthigini-Mwea
3671-3110504		Starnrena Enterprises	Infrastructure and Public Works	499,983.00	27/06/2018	-	499,983.00	-	Office renovation at Evurore ward
3671-3110601		Geland Engineering Ltd	Infrastructure and Public Works	1,021,544.00	19/04/2018	-	1,021,544.00	-	6. Maintenance of Ndivuri - Borrow pit - Bethel road
3671-3110601		DND Contractors & Suppliers Ltd	Infrastructure and Public Works	1,432,266.50	19/04/2018	-	1,432,266.50	-	7. Maintenance of Kanyariri - Ngangari road
3671-3110504		Kins Gen. Supplies Ltd	Infrastructure and Public Works	2,421,352.60	19/04/2018	-	2,421,352.60	-	3. Construction of the proposed Gatui drift
3671-3110601		Accra Works	Infrastructure and Public Works	2,155,419.20	19/04/2018	-	2,155,419.20	-	(i) Muthanthara - Muiru - Koogari road, Kwa Mukiria - Kamukanya - Karangiri road, Kauraciri - Mutiria Iguru - Kabugu road,
3671-3110401		Joyri Solution Limited	Infrastructure and Public Works	3,061,077.60	19/04/2018	-	3,061,077.60	-	7. Maintenance of Bahati junction - Usambara junction road
3671-3110504		Meswork Contractors Co. Ltd	Infrastructure and Public Works	2,159,696.70	19/04/2018	-	2,159,696.70	-	9.Construction of the proposed mashiara mucue bridge bridge Phase 2
3671-3110504		Njiru Building Contractors	Infrastructure and Public Works	3,426,567.00	19/04/2018	-	3,426,567.00	-	4. Construction of the proposed Kiogora drift
3671-3110504		Njiru Building Contractors	Infrastructure and Public Works	2,468,577.00	19/04/2018	-	2,468,577.00	-	5. Construction of the proposed Mianjatiri - Thura drift
3671-3110504		Njiwa Gen. Suppliers	Infrastructure and Public Works	3,426,567.00	19/04/2018	-	3,426,567.00	-	6. Construction of the proposed Irenge drift
3671-3110601		Gelang Engineering Limited	Infrastructure and Public Works	1,000,764.48	19/04/2018	-	1,000,764.48	-	2. Maintenance of Siakago police station - Mianjatiri drift
3671-3110504		Evload Contractors Limited	Infrastructure and Public Works	361,144.08	19/04/2018	-	361,144.08	-	installation of culverts across Ciangari river
3671-3110601		Mutahi Engineering Services	Infrastructure and Public Works	3,608,296.00	19/04/2018	-	3,608,296.00	-	3. Maintenance of Muchonoke - Kambaru road and Maintenance of Wakibia - Rithori road
3671-3110601		Winet Ventures	Infrastructure and Public Works	2,770,442.50	19/04/2018	-	2,770,442.50	-	5. Maintenance of Kiriko - Riandu road
3671-3110601		Enserve Holdings Ltd	Infrastructure and Public Works	67,712,352.30	19/04/2017	51,444,550.00	16,267,802.30	16,267,802.30	Upgrading to bitumen standards of Mbiruri - Nduuri junction road
3671-3110601		Arid Contractors Ltd	Infrastructure and Public Works	22,849,593.00	19/04/2017	21,250,393.80	1,599,199.20	1,599,199.20	Upgrading to bitumen standards of Kiritiri town roads
3671-3110601		Navabi Agencies	Infrastructure and Public Works	3,347,650.38	19/04/2018	-	3,347,650.38	-	Maitenance of Njiru Advocate -Kangaru Road and Maitenance of Kutus wholesaller- liberty road
3671-3110601		Nyaribo General Contractors Limiteds	Infrastructure and Public Works	1,973,525.40	19/04/2018	-	1,973,525.40	-	Proposed installation of culvert
3671-3110601		Jakajo Solutionss	Infrastructure and Public Works	1,988,625.12	19/04/2018	-	1,988,625.12	-	Maintenance of Gatunduri Full gospel-Magesa Junction Road, Mgesa Road
3671-3110601		Amburani Ventures	Infrastructure and Public Works	1,682,517.36	19/04/2018	-	1,682,517.36	-	Maintenance of kimangaru –itabua Day Secondary school road
3671-3110601		Mwomao Supplies	Infrastructure and Public Works	3,414,141.00	19/04/2018	-	3,414,141.00	-	Maintenance of Kagumori – kambevo-karimari and Maintenance of karuari –mukongoro –kwa gichonge road
3671-3110601		Arams Limited	Infrastructure and Public Works	2,270,358.96	19/04/2018	-	2,270,358.96	-	Maintenance of gakurungu-ngerwe road and Maintenance of gicherori-kithiria Road
3671-3110601		Vision star Africa Limited	Infrastructure and Public Works	1,923,986.44	19/04/2018	-	1,923,986.44	-	Maintenance of rugumu – muthigi –mukongoro road
3671-3110601		Kariuwa building contractors	Infrastructure and Public Works	3,654,517.65	19/04/2018	-	3,654,517.65	-	Proposed construction of itundu bridge
3671-3110601		Kep Engineering limited	Infrastructure and Public Works	3,664,117.06	19/04/2018	-	3,664,117.06	-	Maintenance of gichagi road, maintenance of karungu roand and maintenance of gacagori – gitare road
3671-3110601		Evload contractors	Infrastructure and Public Works	917,884.64	19/04/2018	-	917,884.64	-	Maintenance of mutira B –keruri primary road
3671-3110601		Al-tawoon Gen. Suppliers & Constr. Co. Ltd	Infrastructure and Public Works	1,237,245.27	19/04/2018	-	1,237,245.27	-	Maintenance of kiandathi –mururiri – kambo –kathigai road
3671-3110601		Pemuda enterprises LTD	Infrastructure and Public Works	3,999,546.60	19/04/2018	-	3,999,546.60	-	Construction of ngwego bridge
3671-3110601		Mutahi Engineering services Ltd	Infrastructure and Public Works	2,247,418.80	19/04/2018	-	2,247,418.80	-	Dozing of kagaari access Road
3671-3110601		Jufex Auto Hardware CO. LTD	Infrastructure and Public Works	3,179,345.40	19/04/2018	-	3,179,345.40	-	Construction of karaba bridge
3671-3110601		Jufex Auto Hardware CO. LTD	Infrastructure and Public Works	3,179,674.26	19/04/2018	-	3,179,674.26	-	Construction of rianjagi bridge
3671-3110601		Mutahi Engineering Services Ltd	Infrastructure and Public Works	19,248,663.00	19/04/2018	7,625,840.00	11,622,823.00	-	Upgrading to bitumen standard of Uchumi-Kiambuthi-Mini Inn Road
3671-3110601		Sportlight General Supplies Ltd	Infrastructure and Public Works	6,498,413.65	19/04/2018	-	6,498,413.65	-	Upgrading to bitumen standard of Naivas-Moi Stadium-Mosque Road
3671-3110601		Arid Contractors and General Suppliers Ltd	Infrastructure and Public Works	9,466,783.20	19/04/2018	-	9,466,783.20	-	Upgrading to bitumen standard of Siakago Town Roads-Phase I
3671-3110601		Isaac and Timothy Company Ltd	Infrastructure and Public Works	17,791,752.30	19/04/2018	3,508,420.00	14,283,332.30	-	Upgrading to bitumen standard of Kiritiri Towns road Phase II
3671-3110601		Phencon Contractors Ltd	Infrastructure and Public Works	10,526,315.00	19/04/2018	-	10,526,315.00	-	Construction of Rupingazi Bridge

3671-3110601	Enserve Holdings Ltd	Infrastructure and Public Works	125,624,	31.60	19/04/2018	17,113,179.00	108,511,752.60	-	Upg bitumen of Kwa action-N olic Ch a
3671-3110601	Nubi Contractors	Infrastructure and Public Works	2,998,	84.00	19/04/2018	-	2,998,584.00	-	Mutoi Junction - Mukuuh Shopping Centre
3666-3130101	MCM and Associates Advocates	Lands, Physical Planning & Urban Dev.	8,402,	60.00	30/06/2017	-	8,402,760.00	-	Construction of Kiunyu Foot Bridge
3666-3130101	MCM and Associates Advocates	Lands, Physical Planning & Urban Dev.	8,432,	68.00	20/01/2017	-	8,432,768.00	8,432,768.00	Purchase of parcel of land no. Embu/Mwea/4045
3666-3130101	Capri ventures	Lands, Physical Planning & Urban Dev.	3,010,	00.00	30/04/2018	-	3,010,000.00	-	Purchase of parcel of land no. Embu/Mwea/4045
3666-3130101	Mesfils Ltd	Lands, Physical Planning & Urban Dev.	2,285,	55.00	01/03/2018	-	2,285,555.00	-	Provision of Georeferencing of 430 parcels at Mwea Scheme
3666-3130101	Danfrisa Agencies Ltd	Lands, Physical Planning & Urban Dev.	2,665,	95.00	01/03/2018	-	2,665,095.00	-	Provision of Georeferencing of 331 parcels at Mwea Scheme
3666-3130101	Nitemi Enterprises Ltd	Lands, Physical Planning & Urban Dev.	1,560,	00.00	01/03/2018	-	1,560,000.00	-	Provision of Georeferencing of 381 parcels at Mwea Scheme
3666-3130101	Rondis Construction Co. Ltd	Lands, Physical Planning & Urban Dev.	2,578,	50.00	01/03/2018	-	2,578,450.00	-	Provision of Georeferencing of 240 parcels at Mwea Scheme
3666-3130101	Wima Properties & Construction Co. Ltd	Lands, Physical Planning & Urban Dev.	1,876,	00.00	01/03/2018	-	1,876,000.00	-	Provision of Georeferencing of 371 parcels at Mwea Scheme
3666-3130101	Merobic Kenya Ltd	Lands, Physical Planning & Urban Dev.	2,577,	65.00	01/03/2018	-	2,577,465.00	-	Provision of Georeferencing of 258 parcels at Mwea Scheme
3666-3130101	Tiercel Group International Ltd	Lands, Physical Planning & Urban Dev.	2,470,	94.00	01/03/2018	-	2,470,394.00	-	Provision of Georeferencing of 355 parcels at Mwea Scheme
3666-3130101	Wisechoice Realtors Co. Ltd	Lands, Physical Planning & Urban Dev.	1,803,	20.00	01/03/2018	-	1,803,420.00	-	Provision of Georeferencing of 353 parcels at Mwea Scheme
3666-3130101	Cascomo International Ltd	Lands, Physical Planning & Urban Dev.	2,686,	80.00	01/03/2018	-	2,686,080.00	-	Provision of Georeferencing of 258 parcels at Mwea Scheme
3666-3130101	Ramex Investments Ltd	Lands, Physical Planning & Urban Dev.	2,495,	60.00	01/03/2018	-	2,495,260.00	-	Provision of Georeferencing of 384 parcels at Mwea Scheme
3666-3130101	Viomic Investments Co. Ltd	Lands, Physical Planning & Urban Dev.	2,807,	00.00	01/03/2018	-	2,807,000.00	-	Provision of Georeferencing of 358 parcels at Mwea Scheme
3666-3130101	Mosborn Enterprise Co. Ltd	Lands, Physical Planning & Urban Dev.	1,497,	58.00	01/03/2018	-	1,497,358.00	-	Provision of Georeferencing of 401 parcels at Mwea Scheme
3666-3130101	Carlius Enterprises	Lands, Physical Planning & Urban Dev.	2,750,	14.00	01/03/2018	-	2,750,214.00	-	Provision of Georeferencing of 214 parcels at Mwea Scheme
3666-3130101	Njeru Ithiga and Co. Advocates	Lands, Physical Planning & Urban Dev.	7,000,	00.00	19/01/2017	-	7,000,000.00	7,000,000.00	Provision of Georeferencing of 393 parcels at Mwea Scheme
3666-3130101	Njeru Ithiga and Co. Advocates	Lands, Physical Planning & Urban Dev.	18,525,	00.00	02/02/2018	17,250,000.00	1,275,000.00	1,275,000.00	Purchase of market land at Kirit ri
3666-3130101	Kagwe Kamau and Co. Advocates	Lands, Physical Planning & Urban Dev.	6,716,	78.00	02/02/2018	-	6,716,178.00	6,716,178.00	Purchase of land, Embu/ Mwea parcel no. 278
3666-3130101	Kagwe Kamau and Co. Advocates	Lands, Physical Planning & Urban Dev.	3,511,	40.00	02/02/2018	-	3,511,840.00	3,511,840.00	Purchase of land, Embu/ Mwea parcel no. 450
3666-3130101	Kagwe Kamau and Co. Advocates	Lands, Physical Planning & Urban Dev.	7,880,	76.00	02/02/2018	-	7,880,976.00	7,880,976.00	Purchase of land, Embu/ Mwea parcel no. 1389
3666-3130101	Kagwe Kamau and Co. Advocates	Lands, Physical Planning & Urban Dev.	6,996,	88.00	02/02/2018	-	6,996,788.00	6,996,788.00	Purchase of land, Embu/ Mwea parcel no. 1389
3666-3130101	Kagwe Kamau and Co. Advocates	Lands, Physical Planning & Urban Dev.	7,811,	30.00	02/02/2018	-	7,811,430.00	7,811,430.00	Purchase of land, Embu/ Mwea parcel no. 450
3666-3130101	Muhammed Muigai and Co. Advocates	Lands, Physical Planning & Urban Dev.	6,500,	00.00	02/02/2018	-	6,500,000.00	6,500,000.00	Purchase of land, Embu/ Mwea parcel no. 1389
3667-3110504	Tides Investments	Trade, Tourism, Investment & Industriallization	453,	13.40	27-06-2017	-	453,113.40		Construction of toilet
3667-3110504	Hasbakari General Supplies	Trade, Tourism, Investment & Industriallization	1,197,	37.60	22-12-2017		1,197,537.60	-	construction of toilet
3667-3110504	Saecon Enterprises	Trade, Tourism, Investment & Industriallization	499,	54.20	27/03/2018	-	499,664.20	-	Construction of toilet
3667-3110504	Geland Engineering Ltd	Trade, Tourism, Investment & Industrialization	499,	54.20	27/03/2018	-	499,664.20	-	Construction of market toilet at Kariurumo, Kyeni South
3667-3110504	Laky Ventures Ltd	Trade, Tourism, Investment & Industrialization	498,	05.60	23/05/2016	-	498,405.60	498,405.60	Construction of a toilet block At Ishiara Livestock market
3667-3110504	Brivi Enterprises Ltd	Trade, Tourism, Investment & Industrialization	499,	04.80	12/08/2018	-	499,704.80	-	Contruction of toilet block at Wango-Mwea ward
3667-3110504	Edsaco Enterprises	Trade, Tourism, Investment & Industrialization	359,	79.00	26/06/2017	-	359,979.00	359,979.00	Construction of 3 boda boda sheds at Mbeti south ward
3667-2640599	Hussein Driving School College	Trade, Tourism, Investment & Industrialization	592,	00.00	21/03/2018	-	592,000.00	-	Motor vehicle driving course at Kirimari Ward
3667-3110504	ARAMS LIMITED	Trade, Tourism, Investment & Industrialization	2,499,	84.00	31/05/2018	-	2,499,684.00	-	CONSTRUCTION OF MARKET SHEDS AT MITUMBA MARKET -KIRIMARI WARD
3667-3110504	SMARTNET LOGISTICS LIMITED	Trade, Tourism, Investment & Industrialization	1,999,	28.00	31/05/2018	-	1,999,028.00	-	OPENING AND ROOFING OF NEW SOKO MUINGA MARKET BEHIND NAIVAS-MOSQUE
3667-3110504	KANYARIRI GENERALS CONTACTORS	Trade, Tourism, Investment & Industrialization	496,	38.00	31/05/2018	-	496,398.00	-	CONSTRUCTION OF MARKET TOILET AT MLKUUFI -KAGAARI NORTH
3667-3110504	KAMIGO AND KADUZOH CO.LTD	Trade, Tourism, Investment & Industrialization	499,	36.80	31/05/2018	-	499,936.80	-	CONSTRUCTION OF MARKET TOILET AT KIL A-MWEA WARD
3667-3110504	BODEN CONTRACTORS LIMITED	Trade, Tourism, Investment & Industrialization	497,	18.80	31/05/2018	-	497,848.80	-	CONSTRUCTION OF MARKET TOILET AT MBONZUKI-MWEA WARD
3667-3110504	JAYTON ENTERPRISES LIMITED	Trade, Tourism, Investment & Industrialization	445,	00.00	31/05/2018	-	445,000.00	-	CONSTRUCTION OF BODA BODA SHED AT FUGURU NGANDORI
3667-3110504	MESWORK CONTRACTORS COMPANY	Trade, Tourism, Investment & Industrialization	980,	38.60	31/05/2018	-	980,008.60	-	REHABILITATION OF BOUNDARY WALL AT EMBU GREEEN MARKET
3667-2640599	HUSSEIN DRIVING SCHOOL	Trade, Tourism, Investment & Industrialization	592,	00.00	31/05/2018	-	592,000.00	-	DRIVING LICENCES BODA BODA- KIRIMARI
3667-3110504	JOYRI SOLUTIONS LIMITED	Trade, Tourism, Investment & Industrialization	1,995,	82.60	31/05/2018	-	1,995,182.60	-	CONSTRUCTION OF MARKET SHEDS AT KAFURUMO- KYENI SOUTH
3667-2640599	EASTMAN DRIVING SCHOOL	Trade, Tourism, Investment & Industrialization	990,	00.00	31/05/2018	-	990,000.00	-	CLASS1(MACHINE OPERATOR)- MAVURIA
3667-2640599	EASTMAN DRIVING SCHOOL	Trade, Tourism, Investment & Industrialization	990,	00.00	31/05/2018	-	990,000.00	-	DRIVING COURSE-GATURI NORTH
3667-2640599	EASTMAN DRIVING SCHOOL	Trade, Tourism, Investment & Industrialization	990,	00.00	31/05/2018	-	990,000.00	-	BCE-DRIVING LICENCE PROGRAM-MAVURIA
3667-2640599	EASTMAN DRIVING SCHOOL	Trade, Tourism, Investment & Industrialization	990,	00.00	31/05/2018	-	990,000.00	-	EMPOWERMENT PROGRAM(MOTORBIKES- GATURI NORTH
3667-3110504	GATOORI ENTERPRISES LIMITED	Trade, Tourism, Investment & Industrialization	2,498,	44.20	31/05/2018	-	2,498,344.20	-	KANYUAMBORA SHEDS
3667-3110504	DINEAM ELECTRONICS	Trade, Tourism, Investment & Industrialization	449,	87.00	31/05/2018	-	449,287.00	-	INSTALLATION OF ELECTRICITY AT GATEGI AND MAKUTANO
3667-3110504	PEMUDA ENTERPRISES	Trade, Tourism, Investment & Industrialization	499,	40.00	31/05/2018	-	499,940.00	-	2 BODA BODA SHEDS AT EVURORI WARD
3667-3110504	ISSANTHIGA COMPANY LIMITED	Trade, Tourism, Investment & Industrialization	499,	80.00	31/05/2018	-	499,980.00	-	BODA BODA SHEDS AT MBETI NORTH
3667-3110504	GELAND ENGINEERING LIMITED	Trade, Tourism, Investment & Industrialization	999,	30.00	31/05/2018	-	999,930.00	-	FENCING OF KITHIMU MARKET
3667-3110504	EVLOAD CONTRACTORS LIMITED	Trade, Tourism, Investment & Industrialization	299,	50.00	31/05/2018	-	299,950.00	-	INSTALLATION OF ELECTRICITY AT GITHIMU AND NDATU MARKET
3667-3110504	MWASH COMPANY LIMITED	Trade, Tourism, Investment & Industrialization	299,	50.00	31/05/2018	-	299,950.00	-	RENOVATION OF TOILET BLOCK AT MAKUTANO MARKET
3669-3110504	Abimil Enterprises Ltd	Water, Environment & Natural Resources	348,	97.00	19/03/2018	-	348,497.00	-	Construction of Kabachi water project
3669-3110504	Mutcom Development Co.	Water, Environment & Natural Resources	2,000,	00.00	09/04/2018	-	2,000,000.00	-	Purchae, excavation and installation of pipes-Runyenjes central
3669-3110504	Structural Reinf. Comp. (SRC) Ltd	Water, Environment & Natural Resources	1,491,	00.00	19/03/2018	-	1,491,000.00	-	Feasibility study EIA & Design of 3 treatment works
3669-3110504	Kins General Suppliers Ltd	Water, Environment & Natural Resources	993,	28.60	19/03/2018	-	993,928.60	-	Construction of Kandomba pipeline and water kiosk
3669-3110504	Abimil Enterprises Limited	Water, Environment & Natural Resources	348,	97.00	11/04/2018	-	348,497.00	-	Construction of Kabachi water project
3669-3110504	Kins General Supplies Ltd	Water, Environment & Natural Resources	993,	28.60	11/04/2018	-	993,928.60	-	Construction of Kandomba Pipeline plus water kiosk
3669-3110504	Greentent Enterprises	Water, Environment & Natural Resources	1,248,	72.60	11/04/2018	-	1,248,472.60	-	Construction of Karimari-Kiang'ania village pipeline plus water kiosk
3669-3110504	Structural Reinforcement Components Limited	Water, Environment & Natural Resources	1,491,	00.00	11/04/2018	-	1,491,000.00	-	Feasibility study, EIA and design of 3 treatment works
3669-3110504	Njiwa Technologies	Water, Environment & Natural Resources	1,488,	60.00	11/04/2018	-	1,488,260.00	-	Construction of Kagumori water scheme
3669-3110504	Silverspread Hardwares Limited Limited	Water, Environment & Natural Resources	82,000,	74.00	30/06/2014	79,594,774.00	2,406,000.00	-	Supply of water pipes
3669-3110504	Nihon Kenya Limited	Water, Environment & Natural Resources	4,895,	28.78	06/01/2017	1,502,775.36	3,392,493.42	-	Construction of 2 100cm masonary storage tanks
3669-3110504	Njangofarm Ventures Ltd	Water, Environment & Natural Resources	520,	00.00	06/05/2017	-	520,000.00	520,000.00	Construction of slabs masonary storage tanks
3669-3110504	Space Geo Enterprises Ltd	Water, Environment & Natural Resources	799,	00.00	12/06/2017	-	799,200.00	799,200.00	Drilling of Kikumini Borehore
3664-3110504	Fapac Building & Gen. Contractors	Youth Empowerment and Sports	914,	00.00	27/05/2017	-	914,500.00	914,500.00	Maintenance of Moi Stadium-Embu
3664-3110399	Dylix Comapany Limited	Youth Empowerment and Sports	999,	00.00	22/06/2018	-	999,900.00	-	Fixing grills along talent academy wall
3664-3110399	Jufex Auto Hardware Co. Ltd	Youth Empowerment and Sports	1,948,	00.00	23/05/2017	1,107,655.00	840,565.00	840,565.00	Levelling & mixture of foreign soil at Gachoka Stadium
3672-3110399	Dylix Company Ltd	Youth Empowerment and Sports	999,	00.00	07/06/2018	-	999,900.00	-	Supply delivery installation of grills at Talent Academy
3672-3110399	Dylix Company	Youth Empowerment and Sports	1,999,	00.00	07/06/2018	-	1,999,750.00	-	Supply Talent Academy studio equipment
3672-3110399	Jufex Auto Hardware Ltd	Youth Empowerment and Sports	1,948,	20.00	05/05/2017	-	1,948,220.00	-	Gachoka grassing work
3672-3110399	Wilko RI Building & Civil works	Youth Empowerment and Sports	44,722,	30.24	31/05/2018	-	44,722,830.24	-	Embu Stadium Improvement
	Sub-Total		808,998,8	7.16		200,397,587.16	608,601,310.00	88,271,599.10	4

	Supply of goods								
3[illegible]101	[illegible]terprise[illegible]	[illegible]e, Lives[illegible]Fisheries	[illegible]99,000.[illegible]	[illegible]4/2018			[illegible].00	-	Supply of stationeries
3668-2211102	Maspad Computer Systems	Agriculture, Livestock and Fisheries	200,000.00	02/05/2018		-	200,000.00	-	Supply of Computer
3668-2220101	Jufex Auto Hardware co. Ltd	Agriculture, Livestock and Fisheries	610,500.00	13/06/2018		-	610,500.00	-	Supply of tyres
3668-2990105	Maspad Computer Systems	Agriculture, Livestock and Fisheries	191,100.00	14/06/2018		-	191,100.00	-	Supply of Stationeries
3668-2220101	Jufex Auto Hardware co. Ltd	Agriculture, Livestock and Fisheries	97,500.00	31/05/2017		-	97,500.00	97,500.00	Supply of tyres
3668-2220101	Jufex Auto Hardware	Agriculture, Livestock and Fisheries	97,000.00	06/05/2018			97,000.00	-	Supply of tyres
3668-2211102	Maspads Computer Systems	Agriculture, Livestock and Fisheries	200,000.00	02/05/2018			200,000.00	-	Purchase of computers
3668-2211101	Nechal Enterprises	Agriculture, Livestock and Fisheries	599,000.00	22/02/2018			599,000.00	-	Purchase of office stationeries
3672-3120102	Joyri Solutions Ltd	Education, Science & Technology	2,998,310.00	15/02/2018		-	2,998,310.00	-	School feeding programme-Kyeni South Ward
3672-3120102	Arams Limited	Education, Science & Technology	2,999,412.00	12/02/2018		-	2,999,412.00	-	School feeding programme-Runyenjes central Ward
3672-2211009	Kenya Institute of Curriculum Development	Education, Science & Technology	380,000.00	27/03/2018		-	380,000.00	-	Supply of new ECDE Syllabus
3672-3111109	Smartnet logistics ltd	Education, Science & Technology	998,122.00	14/06/2018		-	998,122.00	-	Supply of furniture at kyeni North
3672-3111109	Accra Works Ltd	Education, Science & Technology	998,550.00	14/06/2018		-	998,550.00	-	Supply of furniture at kyeni South
3672-2211101	Issa Nthiga Co. Ltd	Education, Science & Technology	149,850.00	18/02/2018		-	149,850.00	-	Supply and delivery of stationeries
3672-2220101	Nyalic Contractors Ltd	Education, Science & Technology	128,000.00	14/06/2018		-	128,000.00	-	Supply of tyres
3670-2210502	County Zone General Supplies Ltd	Embu Level 5 Hospital	2,187,900.00	30/03/2017		-	2,187,900.00	2,187,900.00	Supply of maternity files
3670-2211204	Syver General Supplies	Embu Level 5 Hospital	378,000.00	07/12/2017		-	378,000.00	-	Supply of dry firewood
3670-2211015	Peter Waweru Manyara	Embu Level 5 Hospital	575,320.00	28/02/2018		-	575,320.00	-	Supply of foodstuffs
3670-2211008	Chem-Labs Ltd	Embu Level 5 Hospital	36,102.00	11/2/2016		-	36,102.00	36,102.00	Supply of Lab reagents
3670-2211002	Icon Pharmacy	Embu Level 5 Hospital	713,500.00	07/06/2017		-	713,500.00	713,500.00	Supply of non-pharms
3670-2211015	Prison Industries	Embu Level 5 Hospital	14,400.00	10/01/2017		-	14,400.00	14,400.00	Supply of vegetables
3670-2220101	Jufex Auto Hardware Co.Ltd	Embu Level 5 Hospital	705,000.00	24/01/2018		-	705,000.00	-	Supply of motor vehicles tyres
3670-2211008	Bio Line Agency Ltd	Embu Level 5 Hospital	302,500.00	16/05/2017		-	302,500.00	302,500.00	Supply of Lab reagents
3670-3111002	Sherimu Enterprises	Embu Level 5 Hospital	592,750.00	02/02/2017		-	592,750.00	592,750.00	Supply of kitchen items
3670-2211015	Akavango Enterprises	Embu Level 5 Hospital	64,500.00	11/02/2017		-	64,500.00	64,500.00	Supply of Foodstuffs
3670-3111002	Melly and Lelly General Contractors Ltd	Embu Level 5 Hospital	114,000.00	15/05/2017			114,000.00	114,000.00	Supply of kitchen items
3670-2211008	Sam-Tech Diagnostics Ltd	Embu Level 5 Hospital	76,150.00	11/05/2017			76,150.00	76,150.00	Supply of Lab reagents
3670-3111101	Skill Park Company Ltd	Embu Level 5 Hospital	847,150.00	15/05/2017			847,150.00	847,150.00	Supply of Orthopaedic Items
3670-2211028	Agility General Supplies	Embu Level 5 Hospital	620,200.00	28/03/2018			620,200.00	-	Supply of Surgical Equipments
3670-2211008	Simsons (K) International	Embu Level 5 Hospital	572,200.00	29/11/2017			572,200.00	-	Supply of Lab reagents
3670-2211008	Chem-Labs Ltd	Embu Level 5 Hospital	881,268.00	23/03/2017		-	881,268.00	881,268.00	Supply of Lab reagents
3670-2211015	Brejoy Supplies	Embu Level 5 Hospital	55,200.00	30/12/2015			55,200.00	55,200.00	Supply of foodstuffs
3670-2211008	Chem-Labs Ltd	Embu Level 5 Hospital	407,656.00	11/01/2016		-	407,656.00	407,656.00	Supply of Lab reagents
3670-2211028	Veteran Pharmaceuticals Ltd	Embu Level 5 Hospital	11,600.00	13/12/2014		-	11,600.00	11,600.00	Supply of X-ray materials
3670-2211015	Prison Industries Fund	Embu Level 5 Hospital	7,200.00	11/07/2016		-	7,200.00	7,200.00	Supply of foodstuffs
3670-2211008	Highridge Pharmaceuticals	Embu Level 5 Hospital	143,440.00	08/03/2016		-	143,440.00	143,440.00	Supply of Lab reagents
3670-3111101	Neoro-Rehabilitation Services Ltd	Embu Level 5 Hospital	301,000.00	13/02/2017		-	301,000.00	301,000.00	Supply of occupational therapy items
3670-2220201	Runyenjes Drapers Ltd	Embu Level 5 Hospital	11,260.00	07/03/2016		-	11,260.00	11,260.00	Supply of Routine maintenance items
3670-3111101	Exact Hospital Suppliers	Embu Level 5 Hospital	310,800.00	03/04/2017		-	310,800.00	310,800.00	Supply of dental items
3670-2211001	Pharma Specialities Limited	Embu Level 5 Hospital	1,204,000.00	22/05/2015		-	1,204,000.00	1,204,000.00	Supply of drugs
3670-2220101	Jufex Auto Hardware Co. Ltd	Embu Level 5 Hospital	171,900.00	10/02/2017		-	171,900.00	171,900.00	Supply of tyres
3670-2211001	Instol Limited	Embu Level 5 Hospital	687,000.00	07/12/2017		-	687,000.00	-	Supply of Electronic Tablet counter
3670-2211028	Angelica Medical Supplies Ltd	Embu Level 5 Hospital	1,319,092.00	08/05/2018		-	1,319,092.00	-	Supply of X-ray materials
3670-2210503	John Kariuki	Embu Level 5 Hospital	178,690.00	02/02/2018		-	178,690.00	-	Supply of stationeries
3670-3111002	Stemur Agencies	Embu Level 5 Hospital	64,000.00	17/05/2017		-	64,000.00	64,000.00	Supply of music systems
3670-2211001	Surgipham Ltd	Embu Level 5 Hospital	87,000.00	26/06/2015		-	87,000.00	87,000.00	Supply of drugs
3670-2211008	Faram E.A Ltd	Embu Level 5 Hospital	75,744.00	19/11/2015		-	75,744.00	75,744.00	Supply of Lab reagents
3670-2211001	Nila Pharmaceuticals Ltd	Embu Level 5 Hospital	376,860.00	12/06/2015		-	376,860.00	376,860.00	Supply of drugs
3670-2211008	Faram E.A Ltd	Embu Level 5 Hospital	54,868.00	24/07/2015		-	54,868.00	54,868.00	Supply of Lab reagents
3670-2211008	Faram E.A Ltd	Embu Level 5 Hospital	31,200.00	26/08/2015		-	31,200.00	31,200.00	Supply of Lab reagents
3670-2220205	Eagle Twenty Enterprises	Embu Level 5 Hospital	121,200.00	22/01/2016		-	121,200.00	121,200.00	Supply of Routine maintenance items
3670-2220205	Runyenjes Drapers Ltd	Embu Level 5 Hospital	26,000.00	07/03/2016		-	26,000.00	26,000.00	Supply of Routine maintenance items
3670-2211008	Samtech Diagonostics Ltd	Embu Level 5 Hospital	180,000.00	17/06/2015		-	180,000.00	180,000.00	Supply of Lab reagents
3670-2211008	Faram E.A Ltd	Embu Level 5 Hospital	419,648.00	22/01/2016		-	419,648.00	419,648.00	Supply of Lab reagents
3670-3110901	Simsons (K) International	Embu Level 5 Hospital	1,270,000.00	27/11/2017		-	1,270,000.00	-	Supply of blood gas analyzer-Edan model
3670-2211002	Baxter Pharma	Embu Level 5 Hospital	520,000.00	01/02/2018		-	520,000.00	-	Supply of gypsona
3670-2211201	Quick kobil Service station	Embu Level 5 Hospital	366,158.00	10/5/2018		-	366,158.00	-	Supply of fuel
3670-2211201	Quick kobil Service station	Embu Level 5 Hospital	330,883.00	04/05/2018		-	330,883.00	-	Supply of fuel
3670-2211201	Quick kobil Service station	Embu Level 5 Hospital	564,047.00	26/03/2018		-	564,047.00	-	Supply of fuel
3670-2211021	Allied Medical Supplies Ltd	Embu Level 5 Hospital	1,100,000.00	12/09/2017		-	1,100,000.00	-	Supply of hospital linens
3670-2211008	Sam-Tech Diagnostics Ltd	Embu Level 5 Hospital	76,150.00	07/09/2017		-	76,150.00	-	Supply of Lab items
3670-2211028	Meril Concepts	Embu Level 5 Hospital	300,000.00	15/02/2018		-	300,000.00	-	Supply of Ultra sound thermal rolls
3670-2211015	miansu investment ltd	Embu Level 5 Hospital	1,026,350.00	7/2/2018		-	1,026,350.00	-	supply of assorted foodstuff
3670-2211015	Miansu investment ltd	Embu Level 5 Hospital	96,000.00	16/01/18		-	96,000.00	-	supply of foodstuff (watermelon)
3670-2211002	vans concept	Embu Level 5 Hospital-1,907,126	1,165,120.00	19/02/18		-	1,165,120.00	-	supply of non-pharmacitical items
3670-2211015	pyramid international ltd	Embu Level 5 Hospital	592,787.50	7/2/2018		-	592,787.50	-	supply of thereputic feeds
3670-2211021	kensa east africa	Embu Level 5 Hospital	1,450,000.00	21/08/18		-	1,450,000.00	-	supply of linen
3670-2211008	Allied medical supplies ltd	Embu Level 5 Hospital	1,930,250.00	6/3/2018		-	1,930,250.00	-	supply of lab items
3670-2211008	Bioline agency ltd	Embu Level 5 Hospital	2,279,700.00	21/05/18		-	2,279,700.00	-	supply of lab reagents
3670-2211015	syver general supplies ltd	Embu Level 5 Hospital	383,420.00	23/02/18		-	383,420.00	-	supply of fresh meat with bones and liver
3670-2211015	josrin general traders	Embu Level 5 Hospital	920,940.00	7/2/2018		-	920,940.00	-	supply of cabbages
3670-2211030	PACIFIC diagnostics ltd	Embu Level 5 Hospital	1,293,620.00	28/02/18		-	1,293,620.00	-	supply of icu items
3670-2211030	pyramid international ltd	Embu Level 5 Hospital	1,910,400.00	28/02/18		-	1,910,400.00	-	supply of icu items
3670-2211002	Allied medical supplies ltd	Embu Level 5 Hospital	1,904,000.00	28/02/18		-	1,904,000.00	-	supply of non pharms
3670-2211005	Noble gases ltd	Embu Level 5 Hospital	2,145,000.00	21/05/18		-	2,145,000.00	-	supply of medical gases
3670-2211005	Hewa tele ltd	Embu Level 5 Hospital	500,000.00	21/05/18		-	500,000.00	-	supply of medical gases

36 15	n s ltd	E 5 Hosp	5 030,0	18		1		supp lical gas
3670-2211005	syver general supplies ltd	Embu Level 5 Hospital	700 000.00	21/05/18	-	700,000.00	-	Supply of milk
3670-2211008	savanna africa (k)co. ltd	Embu Level 5 Hospital	1,695 080.00	21/05/18	-	1,695,080.00	-	supply of lab reagents
3670-2211008	samtech diagnostics	Embu Level 5 Hospital	76 150.00	21/05/18	-	76,150.00	-	supply of lab items
3670-2211005	prison industries	Embu Level 5 Hospital	35 200.00	21/05/18	-	35,200.00	-	supply of sukuma wiki
3670-2211204	trinity petroleum ltd	Embu Level 5 Hospital	250 000.00	21/05/18	-	250,000.00	-	supply of cooking gas
3670-2211005	runyenje drapers	Embu Level 5 Hospital	11 260.00	21/05/18	-	11,260.00	-	supply of hardware materials
3670-2211002	A one health care ltd	Embu Level 5 Hospital	165 000.00	21/05/18	-	165,000.00	-	supply of non pharms
3670-2211005	Noble gases ltd	Embu Level 5 Hospital	42 360.00	21/05/18	-	42,360.00	-	supply of medical oxygen
3670-2211005	Noble gases ltd	Embu Level 5 Hospital	59 915.00	21/05/18	-	59,915.00	-	supply of medical oxygen
3670-2211101	spotlight general suppliers	Embu Level 5 Hospital	1,000 000.00	21/05/18	-	1,000,000.00	-	supply of stationeries
3670-2211103	nitemmi enterprise	Embu Level 5 Hospital	2,400 000.00	21/05/18	-	2,400,000.00	-	supply of cleansing items
3670-2211103	nitemmi enterprise	Embu Level 5 Hospital	1,900 000.00	21/05/18	-	1,900,000.00	-	supply of cleansing items
3670-2211204	trinity petroleum ltd	Embu Level 5 Hospital	1,500 000.00	21/05/18	-	1,500,000.00	-	supply of cooking gas
3670-2211015	Danmar foodstuff	Embu Level 5 Hospital	422, 00.00	13/03/18	-	422,400.00	-	supply of foodstuff
3670-2211015	Peter Waweru Manyara	Embu Level 5 Hospital	314, 60.00	7/3/2018	-	314,760.00	-	supply of foodstuff
3670-2211015	Jeffchem	Embu Level 5 Hospital	483, 00.00	7/3/2018	-	483,000.00	-	supply of foodstuff
3670-2211015	syver general supplies ltd	Embu Level 5 Hospital	2,100, 00.00	12/2/2018	-	2,100,000.00	-	supply of foodstuff
3670-2211030	Agility General Merchant Ltd	Embu Level 5 Hospital	1,066, 00.00	12/4/2018	-	1,066,500.00	-	supply of icu items
3670-2211015	Bashete Company Ltd	Embu Level 5 Hospital	800, 00.00	7/2/2018	-	800,000.00	-	supply of foodstuff
3670-2211030	Kenmax Supplies Ltd	Embu Level 5 Hospital	1,665, 00.00	12/4/2018	-	1,665,500.00	-	supply of icu items
3670-2211204	syver general supplies ltd	Embu Level 5 Hospital	420, 00.00	27/02/18	-	420,000.00	-	Supply of firewood
3670-2211005	Ewatela Ltd	Embu Level 5 Hospital	1,400, 00.00	27/02/18	-	1,400,000.00	-	Supply of medical oxygen gas
3670-2211015	steljak gen suppliers	Embu Level 5 Hospital	145, 40.00	8/3/2018	-	145,440.00	-	supply of foosstuff[ripe &raw bananas)
3670-2211015	Josewa cereals and green grocers	Embu Level 5 Hospital	619, 00.00	24/05/18	-	619,200.00	-	supply of foodstuff(CABBAGES)
3670-2211015	syver general supplies ltd	Embu Level 5 Hospital	975, 00.00	23/03/18	-	975,000.00	-	Supply of fresh milk
3670-2211015	Joserinekim enterprises	Embu Level 5 Hospital	713, 20.00	25/05/18	-	713,520.00	-	Supply of foodstuff
3670-2211015	PHILANI SOLUTIONS LTD	Embu Level 5 Hospital	918, 50.00	2/2/2018	-	918,450.00	-	supply of foodstuff
3670-2211015	PETER WAWERU MANYARA	Embu Level 5 Hospital	533, 80.00	25/05/18	-	533,280.00	-	Supply of foodstuff
3670-2211015	syver general supplies ltd	Embu Level 5 Hospital	588, 00.00	28/05/18	-	588,000.00	-	supply of fresh meat with bones and liver
3670-2220201	pulse health care ltd	Embu Level 5 Hospital	350, 00.00	22/12/2017	-	350,000.00	-	Repair and service of oxygen plant
3670-2211001	Medisel (K) LTD	Embu Level 5 Hospital	511, 50.00	22/12/2017	-	511,850.00	-	supply of Drugs
3670-2211008	Hemocue kenya ltd	Embu Level 5 Hospital	106, 52.00	11/1/2015	-	106,952.00	-	supply oif lab items
3670-2211030	caroga diagonistic	Embu Level 5 Hospital	237, 18.90	12/6/2018	-	237,618.90	-	supply of icu items
3670-2220101	jufex auto hardware	Embu Level 5 Hospital	29, 00.00	22/11/2016	-	29,000.00	-	supply of batteries
3670-3111101	physical therapy services	Embu Level 5 Hospital	347, 01.00	24/6/2016	-	347,301.00	-	supply physiotherapy corsumables
3670-2211008	samtech diagnostics	Embu Level 5 Hospital	156, 00.00	21/12/17	-	156,600.00	-	supply of lab items
3670-2211204	trinity petroleum ltd	Embu Level 5 Hospital	500, 00.00	8/5/2018	-	500,000.00	-	supply of cooking gas
3670-2211204	trinity petroleum ltd	Embu Level 5 Hospital	500, 00.00	11/11/207	-	500,000.00	-	supply of cooking gas
3670-2211031	Angelica Medical supplies	Embu Level 5 Hospital	2,174, 00.00	14/3/2018	-	2,174,500.00	-	supply of renal items
3670-2211002	KEMSA	Embu Level 5 Hospital	14,766, 90.00	24/4/2018	-	14,766,690.00	-	supply of non pharms
3670-2211101	Nechal enterprises	Embu Level 5 Hospital	945, 00.00	19/10/2016	-	945,200.00	-	supply of stationeries
3670-2211008	Chemoquip ltd	Embu Level 5 Hospital	59, 00.00	23/2/2017	-	59,000.00	-	supply of hot plate
3670-2211002	A one healthcare ltd	Embu Level 5 Hospital	500, 00.00	18/5/2015	-	500,000.00	-	supply of non pharms
3670-2211101	County zone	Embu Level 5 Hospital	878, 20.00	13/11/17	-	878,920.00	-	supply of stationeries
3670-2211103	nitemmi enterprise	Embu Level 5 Hospital	1,892, 56.00	16/2/2018	-	1,892,456.00	-	supply of sanitary items
3670-2211103	nitemmi enterprise	Embu Level 5 Hospital	717, 00.00	16/2/2018	-	717,000.00	-	supply of cleansing items
3670-2211015	tropical brands	Embu Level 5 Hospital	67, 00.00	15/2/2018	-	67,500.00	-	supply of term formular
3670-2211030	caroga diagonistic	Embu Level 5 Hospital	251, 50.00	14/5/2018	-	251,350.00	-	supply of icu items
3670-2211008	Bioline agency ltd	Embu Level 5 Hospital	2,279, 00.00	21/5/2018	-	2,279,700.00	-	supply of lab items
3670-2211002	Hazina medical and dental supplies	Embu Level 5 Hospital	1,302, 50.00	09/05/2018	-	1,302,750.00	-	supply of non pharms
3670-2211101	Agility General Merchant Ltd	Embu Level 5 Hospital	650, 00.00	31/05/2018	-	650,000.00	-	printing of mternity files
3670-2211002	A one healthcare ltd	Embu Level 5 Hospital	224, 00.00	13/05/2015	-	224,000.00	-	supply of non pharms
3670-2211002	Phillips health care technologies ltd	Embu Level 5 Hospital	116, 83.00	24/05/2018	-	116,683.00	-	supply of non pharms
3670-2211002	copy cat ltd	Embu Level 5 Hospital	800, 00.00	31/05/2018	-	800,000.00	-	supply of photocopier
3670-2211101	Kenmax Supplies Ltd	Embu Level 5 Hospital	500, 00.00	31/05/2018	-	500,000.00	-	printing of inpatient
3670-2211008	Chem-labs ltd	Embu Level 5 Hospital	786, 44.00	13/10/2017	-	786,044.00	-	supply of lab reagents
3670-2211008	Allied medical supplies ltd	Embu Level 5 Hospital	174, 00.00	21/01/2015	-	174,000.00	-	supply lab reagents
3670-2211008	Allied medical supplies ltd	Embu Level 5 Hospital	29, 00.00	03/02/2015	-	29,000.00	-	supply lab reagents
3670-2211028	Angelica Medical supplies	Embu Level 5 Hospital	2,210, 40.00	19/06/2018	-	2,210,940.00	-	supplies of x-ray items
3670-2211001	KEMSA	Embu Level 5 Hospital	8,517, 92.00	30/04/2018	-	8,517,792.00	-	Supply Drugs
3670-3111101	Philiphs East Africa	Embu Level 5 Hospital	215, 00.00	11/05/2018	-	215,000.00	-	Supply of medical equipment
3670-2211002	St. lukes and trauma hospital	Embu Level 5 Hospital	508, 25.00	14/05/2018	-	508,625.00	-	supply of non pharms
3670-2211008	Microbiology E.A	Embu Level 5 Hospital	1,999, 40.00	21/05/2018	-	1,999,140.00	-	Supply of lab reagents
3670-2211030	Caroga diagonistic	Embu Level 5 Hospital	56, 90.98	20/06/2018	-	56,490.98	-	supply of icu items
3670-2211008	Allied medical supplies ltd	Embu Level 5 Hospital	401, 00.00	30/08/2016	-	401,030.00	-	supply of lab reagents
3670-2211204	Trinity petroleum ltd	Embu Level 5 Hospital	500, 00.00	30/01/2018	-	500,000.00	-	cooking gas
3670-2211204	Trinity petroleum ltd	Embu Level 5 Hospital	500, 00.00	28/07/2017	-	500,000.00	-	cooking gas
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3670-2211008	Samtech diagnostics	[illegible]	76,150.00	07/09/2017				su[illegible] consu[illegible]
3 103	[illegible] eneral [illegible] ervices	[illegible]	16,500.[illegible]	[illegible]7/2017		[illegible].00	-	Provision of cleaning services
3670-2210713	Kenya school of government	Embu Level 5 Hospital	37,120.00	16/02/2018	-	37,120.00	-	provision of training services
3670-2210713	Kenya school of government	Embu Level 5 Hospital	259,840.00	18/01/2018	-	259,840.00	-	provision of training services
3670-2211001	Sai pharmaceuticals	Embu Level 5 Hospital	679,450.00	03/06/2015	-	679,450.00	-	supply of Drugs
3670-2211204	Trinity Petroleum Ltd	Embu Level 5 Hospital	250,000.00	04/02/2017	-	250,000.00	-	supply of cooking gas
3670-2211005	Noble Gases Ltd	Embu Level 5 Hospital	96,025.09	12/02/2018	-	96,025.09	-	supply of oxygen
3670-2211001	Jabez pharmcy	Embu Level 5 Hospital	291,000.00	03/05/2018	-	291,000.00	-	supply of Drugs
3670-2211008	Medix East Africa	Embu Level 5 Hospital	113,250.00	07/08/2015	-	113,250.00	-	supply of lab items
3670-2211015	Brand supplies and logistics	Embu Level 5 Hospital	437,000.00	22/11/2017	-	437,000.00	-	supply of thereputic feeds
3670-3110701	Crown Motors Ltd	Embu Level 5 Hospital	6,700,000.00	22/11/2017	-	6,700,000.00	-	supply of motor vehicles
3670-3111001	Sherimu enterprises	Embu Level 5 Hospital	966,800.00	28/08/2017	-	966,800.00	-	supply of furnitures
3670-2211201	Quick Kobil Service Station	Embu Level 5 Hospital	345,074.00	06/06/2018	-	345,074.00	-	supply of fuel
3670-2211001	Tradeline Express	Embu Level 5 Hospital	1,524,800.00	06/02/2018	-	1,524,800.00	-	supply of medical drugs
3671-2220201	Kenstar Ekectrical & Hardware	Energy & Housing	288,150.00	04/06/2018	-	288,150.00	-	Supply of electrical appliances
3665-2211101	Timerich Enterprise Investments	Finance and Economic Planning	131,030.00	05/08/2016	-	131,030.00	131,080.00	Supply of stationeries
3665-2211103	New Orleans Stores	Finance and Economic Planning	20,800.00	08/11/2016	-	20,800.00	20,800.00	Supply of tissue paper
3665-3111002	Specicom Technologies Ltd	Finance and Economic Planning	296,700.00	09/06/2014	-	296,700.00	296,700.00	Supply of Laptops
3665-2220205	Jima345 Investments	Finance and Economic Planning	100,000.00	06/04/2017	-	100,000.00	100,000.00	Supply of fuel - Generator
3665-3111002	Kenmax Supplies Ltd	Finance and Economic Planning	208,400.00	19/06/2018	-	208,400.00	-	Supply of Laptops
3665-2220101	Jufex Autohardware Ltd	Finance and Economic Planning	224,000.00	26/05/2018	-	224,000.00	-	Supply of tyres
3665-2211102	Exec Group Limited	Finance and Economic Planning	74,000.00	24/05/2017	-	74,000.00	74,000.00	Supply of printer
3665-2211340	Dashdev Enterprises	Finance and Economic Planning	94,500.00	16/05/2017	-	94,500.00	94,500.00	Supply of 3 user kaspersky
3665-2211340	Jumeira Ltd	Finance and Economic Planning	44,100.00	04/05/2017	-	44,100.00	44,100.00	Supply of bottled water
3665-2210503	Mbogo E. Simba	Finance and Economic Planning	7,020.00	31/05/2018	-	7,020.00	-	Supply of newspapers
3665-2210503	Mbogo E. Simba	Finance and Economic Planning	3,600.00	30/06/2018	-	3,600.00	-	Supply of newspapers
3665-2220205	Quick Kobil Service Station	Finance and Economic Planning	1,550,000.00	06/04/2018	-	1,550,000.00	-	Supply of fuel
3663-3111002	Maspad Computer Systems	Gender, Culture, Children and social services	47,000.00	31/05/2017	-	47,000.00	47,000.00	Supply of multi-functional printer
3670-2211001	Miansu Investments	Health Administration	165,600.00	15/11/2017	-	165,600.00	-	Supply of Khaki medical packaging bags
3670-2210502	Vans Concept	Health Administration	1,965,750.00	24/01/2018	-	1,965,750.00	-	Purchase of in-patient files
3670-2210502	Waganagwa Investments	Health Administration	1,441,700.00	24/01/2018	-	1,441,700.00	-	Purchase of in-patient files
3670-2211002	Kemuwa General Supplies	Health Administration	1,010,000.00	25/09/2017	-	1,010,000.00	-	Supply of non pharms
3670-2211004	Gannette Supplies	Health Administration	584,130.00	10/10/2017	-	584,130.00	-	Typhoid vaccines and fungicides
3670-2211103	Edkan General Supplies	Health Administration	826,350.00	30/04/2018	-	826,350.00	-	Purchase of stationery
3670-2211103	Wandutah Bidii Agencies	Health Administration	14,470.00	15/07/2015	-	14,470.00	14,470.00	Cleaning materials for Karurumo Health centre
3670-3110901	Surso Enterprises	Health Administration	830,000.00	19/12/2017	-	830,000.00	-	purchase of household $ institutional furnitures
3670-3110901	Surso Enterprises	Health Administration	2,087,200.00	19/12/2017	-	2,087,200.00	-	purchase of household $ institutional furnitures
3670-2211015	Samuel N. Nthiga	Health Administration	446,464.35	18/07/2016	-	446,464.35	446,464.35	Supply of foodstuffs
3670-2211015	Peterson Kinyua Nthiga	Health Administration	74,400.00	01/04/2010	-	74,400.00	74,400.00	Supply of foodstuffs to Ishiara Hospital
3670-2211015	Rosam Strores	Health Administration	64,680.00	21/11/2012	-	64,680.00	64,680.00	Supply of foodstuffs
3670-2211002	Veteran Pharmaceuticals Ltd	Health Administration	622,280.00	15/01/2015	-	622,280.00	622,280.00	Purchase of non pharmaceuticals
3670-2211015	Izaak Walton Inn	Health Administration	106,800.00	15/01/2018	-	106,800.00	-	Purchase of food stuffs
3670-2211015	Sarah Wangari	Health Administration	46,929.00	30/04/2014	-	46,929.00	46,929.00	Supply of foodstuffs
3670-2211015	Stephen Wachira Mwangi	Health Administration	53,800.00	30/06/2009	-	53,800.00	53,800.00	Supply of foodstuffs
3670-2210502	Wandutah Bidii Agencies	Health Administration	31,000.00	30/04/2015	-	31,000.00	-	Supply of stationeries
3670-2211015	Joseph Mwaniki Njeru	Health Administration	215,800.00	30/11/2015	-	215,800.00	215,800.00	Supply of foodstuffs
3670-2211015	Brejoy Supplies	Health Administration	333,200.00	10/05/2017	-	333,200.00	333,200.00	Supply of foodstuffs
3670-2211015	Sarah Wangari	Health Administration	120,315.00	30/06/2014	-	120,315.00	120,315.00	Supply of foodstuffs
3670-2211015	Universal Links Enterprises	Health Administration	11,800.00	18/05/2017	-	11,800.00	11,800.00	Supply of foodstuffs
3670-2211015	Simon K. Nzoka Newspapers	Health Administration	10,260.00	30/06/2018	-	10,260.00	-	Supply of newspapers
3670-2211028	Veteran Pharmaceuticals Ltd	Health Administration	6,518.00	21/08/2015	-	6,518.00	6,518.00	Supply of X-ray materials
3670-2211008	Veteran Pharmaceuticals Ltd	Health Administration	17,500.00	23/04/2014	-	17,500.00	17,500.00	Supply of non-pharms
3670-2211008	Veteran Pharmaceuticals Ltd	Health Administration	4,550.00	13/04/2015	-	4,550.00	4,550.00	Supply of non-pharms
3670-2211015	Stephen Wachira Mwangi	Health Administration	36,000.00	02/02/2009	-	36,000.00	36,000.00	Food and ration
3670-2211015	Stephen Wachira Mwangi	Health Administration	50,900.00	30/01/2009	-	50,900.00	50,900.00	Food and ration
3670-2211015	Stephen Wachira Mwangi	Health Administration	50,900.00	30/01/2009	-	50,900.00	50,900.00	Food and ration
3670-2211015	Stephen Wachira Mwangi	Health Administration	28,200.00	07/02/2009	-	28,200.00	28,200.00	Food and ration
3670-2211015	Stephen Wachira Mwangi	Health Administration	23,400.00	07/02/2009	-	23,400.00	23,400.00	Food and ration
3670-2211015	Josphat Nthiga Mbui	Health Administration	22,500.00	02/02/2009	-	22,500.00	22,500.00	Food and ration
3670-2211015	Stephen Wachira Mwangi	Health Administration	47,000.00	01/02/2009	-	47,000.00	47,000.00	Food and ration
3670-2211015	Peterson Kinyua Nthiga	Health Administration	28,800.00	02/02/2009	-	28,800.00	28,800.00	Food and ration
3670-2211015	Peterson Kinyua Nthiga	Health Administration	7,200.00	01/02/2009	-	7,200.00	7,200.00	Food and ration
3670-2211015	Antony M. Njeru	Health Administration	38,532.00	31/03/2009	-	38,532.00	38,532.00	Food and ration
3670-2211015	Felix Mwirigi	Health Administration	44,640.00	31/08/2009	-	44,640.00	44,640.00	Food and ration
3670-2211015	Antony M. Njeru	Health Administration	38,433.00	30/07/2009	-	38,433.00	38,433.00	Food and ration
3670-2211015	Nyaga Mugane	Health Administration	24,000.00	04/08/2009	-	24,000.00	24,000.00	Food and ration
3670-2211015	Nyaga Mugane	Health Administration	24,625.00	04/08/2009	-	24,625.00	24,625.00	Food and ration
3670-2211015	Nyaga Mugane	Health Administration	23,936.00	23/03/2009	-	23,936.00	23,936.00	Food and ration
3670-2211015	Nyaga Mugane	Health Administration	57,736.00	19/02/2010	-	57,736.00	57,736.00	Food and ration
3670-2211015	Nyaga Mugane	Health Administration	25,312.00	30/04/2009	-	25,312.00	25,312.00	Food and ration
3670-2211015	Felix Mwirigi	Health Administration	90,140.00	05/08/2009	-	90,140.00	90,140.00	Food and ration
3670-2211015	Felix Mwirigi	Health Administration	94,560.00	31/03/2010	-	94,560.00	94,560.00	Food and ration
3670-2211015	Felix Mwirigi	Health Administration	66,874.00	28/03/2010	-	66,874.00	66,874.00	Food and ration
3670-2211015	Felix Mwirigi	Health Administration	133,400.00	20/08/2012	-	133,400.00	133,400.00	Food and ration
3670-2211015	Felix Mwirigi	Health Administration	80,320.00	13/03/2009	-	80,320.00	80,320.00	Food and ration
3670-2211015	Felix Mwirigi	Health Administration	84,400.00	30/06/2009	-	84,400.00	84,400.00	Food and ration
3670-2211015	Stephen Wachira Mwangi	Health Administration	50,900.00	28/05/2009	-	50,900.00	50,900.00	Food and ration

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3670-2211015	Antony M. Njeru	Health Administration	38, 36.00	04/07/2009	-	38,836.00	38, 36.00	Food and ration
3670-2211015	Peterson Kinyua Nthiga	Health Administration	15, 00.00	28/08/2009	-	15,000.00	15,000.00	Food and ration
3670-2211015	Josphat Nthiga Mbui	Health Administration	20, 00.00	28/08/2009	-	20,000.00	20,000.00	Food and ration
3670-2211015	Felix Mwirigi	Health Administration	44, 40.00	31/05/2009	-	44,640.00	44,640.00	Food and ration
3670-2211015	Josphat Nthiga Mbui	Health Administration	30, 00.00	26/05/2009	-	30,000.00	30,000.00	Food and ration
3670-2211015	Stephen Wachira Mwangi	Health Administration	50, 00.00	30/04/2009	-	50,600.00	50,000.00	Food and ration
3670-2211015	Nyaga Mugane	Health Administration	26, 75.00	29/05/2009	-	26,875.00	26,875.00	Food and ration
3670-2211015	Antony M. Njeru	Health Administration	46, 68.00	05/29/2009	-	46,768.00	46,768.00	Food and ration
3670-2211015	Brejoy supplies	Health Administration	626, 20.00	09/05/2017	-	626,620.00	626,620.00	food and ration
3670-2211101	Nechal Enterprises	Health Administration	653, 50.00	21/06/2016	-	653,250.00	653,250.00	stationery
3670-2211201	Postal Corporation of Kenya	Health Administration	6,9 60.00	09/05/2015	-	6,960.00	6,960.00	refined fuel
3670-2211201	Siakago Filling station	Health Administration	50,(00.00	25/11/2015	-	50,000.00	50,000.00	refined fuel
3670-2211008	Travotech Agencies Ltd	Health Administration	9,4 40.00	29/11/2016	-	9,440.00	9,440.00	laboratory reagents
3670-2211201	Siakago Filling station	Health Administration	100,(00.00	14/10/2015	-	100,000.00	100,000.00	refined fuel
3670-2211015	Felix Mwirigi	Health Administration	153, 40.00	02/06/2014	-	153,240.00	153,240.00	food and ration
3670-2211015	Riacina Limited	Health Administration	30, 88.00	01/02/2017	-	30,788.00	30,788.00	food and ration
3670-2211025	Boc Gases Kenya Ltd	Health Administration	2,9 00.00	29/05/2017	-	2,900.00	2,500.00	oxygen
3670-2211015	Antony M. Njeru	Health Administration	12,(00.00	16/02/2017	-	12,000.00	12,000.00	food and ration
3670-2211002	Concord Medva Health Services	Health Administration	330,(00.00	10/02/2017	-	330,000.00	330,000.00	non-pharm
3670-2211101	Nechal Enterprises	Health Administration	92,2 50.00	29/02/2016	-	92,250.00	92,250.00	stationery
3670-2211101	Nechal Enterprises	Health Administration	80,8 08.00	29/01/2016	-	80,808.00	80,808.00	stationery
3670-2211101	Nechal Enterprises	Health Administration	170,1 80.00	29/05/2017	-	170,180.00	170,180.00	stationery
3670-2220205	Dimultz Investments Ltd	Health Administration	33,2 35.00	02/07/2015	-	33,235.00	33,235.00	maintanance of building
3670-2211101	Nechal Enterprises	Health Administration	554,9 00.00	31/05/2017	-	554,900.00	554,900.00	stationery
3670-2211008	Embu Children Clinic	Health Administration	150,4 50.00	10/05/2017	-	150,450.00	150,450.00	laboratory reagents
3670-3111107	Multibrands International Limited	Health Administration	2,776,0 00.00	15/05/2017	-	2,776,000.00	2,776,000.00	laboratory equipment
3670-2211008	Medtronic Healthcare Limited	Health Administration	322,7 0.00	16/06/2017	-	322,740.00	322,740.00	laboratory reagents
3670-2211015	Josenje Investments	Health Administration	205,6 00.00	05/06/2017	-	205,600.00	205,600.00	food and ration
3670-2211015	Josenje Investments	Health Administration	70,8 00.00	06/06/2017	-	70,800.00	70,800.00	food and ration
3670-2211305	Babs Security Services Ltd	Health Administration	47,6 00.00	14/02/2016	-	47,600.00	47,600.00	contracted guards
3670-2211101	Nechal Enterprises	Health Administration	781,6 0.00	31/05/2017	-	781,650.00	781,650.00	stationery
3670-2220101	Automodel Motor Services Ltd	Health Administration	302,1 8.00	13/07/2016	-	302,148.00	302,148.00	maintanance of motor vehicle
3670-2211015	Antony M. Njeru	Health Administration	74,4 5.00	06/03/2017	-	74,445.00	74,445.00	food and ration
3670-2211015	Brejoy supplies	Health Administration	48,0 0.00	15/05/2017	-	48,000.00	48,000.00	food and ration
3670-2211204	Brejoy supplies	Health Administration	14,0 0.00	25/04/2017	-	14,000.00	14,000.00	other fuels
3670-2211015	Felix Mwirigi	Health Administration	96,1 0.00	30/11/2017	-	96,180.00	-	food and ration
3670-2211015	Felix Mwirigi	Health Administration	136,5 0.00	31/10/2017	-	136,500.00	-	food and ration
3670-2211204	Brejoy supplies	Health Administration	206,0 0.00	02/05/2017	-	206,000.00	206,000.00	other fuels
3670-2211015	Brejoy supplies	Health Administration	1,386,2 0.00	28/04/2017	-	1,386,280.00	1,386,280.00	food and ration
3670-2211015	Josenje Investments	Health Administration	36,3 0.00	08/02/2017	-	36,300.00	36,300.00	food and ration
3670-2211015	Josenje Investments	Health Administration	151,7 0.00	05/06/2017	-	151,730.00	151,730.00	food and ration
3670-3111107	Total Hospital Solutions	Health Administration	101,4 0.00	11/05/2017	-	101,460.00	101,460.00	laboratory equipment
3670-2211015	Bensto General Supplies	Health Administration	53,6 0.00	08/02/2017	-	53,600.00	53,600.00	food and ration
3670-2211015	Felix Mwirigi	Health Administration	105,4 0.00	29/05/2017	-	105,400.00	105,400.00	food and ration
3670-2211015	Sarah Wangari	Health Administration	87,4 5.00	05/04/2017	-	87,495.00	87,495.00	food and ration
3670-2211015	Boc Gases Kenya Ltd	Health Administration	194,3 0.00	25/01/2016	-	194,300.00	194,300.00	Oxygen
3670-2211015	Stemur Agencies	Health Administration	1,226,0 0.00	07/02/2018	-	1,226,070.00	-	food and ration
3670-2211015	Celestino Mugo	Health Administration	49,8 5.00	02/06/2017	-	49,805.00	49,805.00	food and ration
3670-2211015	Kirimari Self Help Group	Health Administration	121,3 5.00	31/01/2018	-	121,355.00	-	food and ration
3670-2211201	Siakago Filling Station	Health Administration	100,0 0.00	14/10/2015	-	100,000.00	100,000.00	refined fuel
3670-2211008	Llbkatec Ltd	Health Administration	2,001,0 0.00	15/01/2018	-	2,001,080.00	-	Supply of non pharms
3670-2211008	Kirata Africa Ltd	Health Administration-GRANT ACCOUNT	1,400,0 0.00	15/01/2018		1,400,000.00		Supply of non pharms
3670-2211008	Kirata Africa Ltd	Health Administration-GRANT ACCOUNT	1,400,0 0.00	15/01/2018		1,400,000.00		Supply of non pharms
3670-2211015	Umasa K Services & Solutions Ltd	Health Administration	1,100,9 0.00	8/8/2017		1,100,900.00		Supply of food stuff
3670-2211015	Felix Mwirigi	Health Administration	552,3 0.00	8/8/2017		552,300.00		Supply of milk ishiara
3670-2211101	Cerenel supplies	Health Administration	300,0 0.00	15/07/2017		300,000.00		Supply of Stationery
3670-2211015	Brejoy supplies	Health Administration	198,0 0.00	12/5/2018		198,000.00		Supply of food stuff
3670-2211103	Edkan General Supplies	Health Administration	1,028,7 0.00	15/06/2018		1,028,700.00		supply of cleaning items
3670-2211101	Maspad computer systems	Health Administration	412,9 0.00	15/06/2017		412,980.00		Supply of Stationery
3670-2211102	Lankan enterprises	Health Administration	1,341,5 0.00	15/06/2018		1,341,500.00		Supply of Cartridges
3670-2211015	Benletico Enterprises	Health Administration	250,0 0.00	15/06/2018		250,000.00		Supply meat
3670-2211008	Biomed suppliers	Health Administration	1,724,5 0.00	15/06/2018		1,724,500.00		Supply of non pharms
3670-2211028	Savanna Africa (k) co.ltd	Health Administration	803,5 0.00	15/06/2018		803,504.00		Supply of lab reagents
3670-2211015	Kirimari Self help group	Health Administration	500,0 0.00	15/06/2018		500,000.00		Supply of milk
3670-2210202	Alvar Limited	Health Administration-GRANT ACCOUNT	240,0 0.00	27/04/2018		240,000.00		Purchase of laptops
3669-2211101	Seantam and Associates Co. Ltd	Lands, Physical Planning & Urban Dev.	93,01 0.00	16/03/2018	-	93,010.00	-	Supply of stationeries
								8

3666-3130101	Uumia345 Investments	Lands, Physical Planning & Urban Dev	600,000.00	13/02/2018		[illegible].00	[illegible].00	
3 101	Invest	[illegible]ysical P[illegible] Urban D[illegible]	500,000	[illegible]2/2018		[illegible].00	-	Supply of Fuel
3666-3111001	Kenmax Supplies Ltd	Lands, Water and Natural Resources	69,890.00	21/06/2018	-	69,890.00	-	Office Chairs
3661-3110701	CMC Motors Goup Ltd	Office of the Governor	6,798,276.90	07/11/2013	-	6,798,276.90	6,798,276.90	Supply of M/V Toyota Prado - Debt to CMC
3661-3111001	Melly and Lelly	Office of the Governor	380,000.00	07/02/2018	-	380,000.00	-	Supply of Governor's front office desk
3661-3111001	Melly and Lelly	Office of the Governor	150,000.00	07/02/2018	-	150,000.00	-	Replacement of main door
3661-3111001	Melly and Lelly	Office of the Governor	385,000.00	07/02/2018	-	385,000.00	-	Leather sofa for Governor's office
3661-2210504	Jozz Printers	Office of the Governor	4,000.00	07/02/2018	-	4,000.00	-	Printing of 2 county Logo stickers
3661-2211201	Quick Kobil Service Station	Public Service & Administration	2,000,000.00	30/06/2018	-	2,000,000.00	-	Motor Vehicle Fuel
3661-2211102	Recksars General Suppliers	Public Service Board	140,000.00	31/05/2016	-	140,000.00	140,000.00	Purchase of Laptops i5
3661-2211101	Recksars General Suppliers	Public Service Board	80,000.00	31/05/2016	-	80,000.00	80,000.00	Purchase of Personal computers
3661-3111001	Nitemmi Enterprises Ltd	Public Service Board	300,000.00	28/08/2017	-	300,000.00	-	purchase of funiture
3661-2211101	Nechal Enterprises	Public Service Board	181,030.00	28/02/2017	-	181,030.00	181,030.00	purchase of stationery.
3661-2210504	The Standard Group Ltd	Public Service Board	468,756.00	08/06/2015	231,200.00	237,556.00	237,556.00	Purchase of Advertising service
3667-2220101	Brakajo General Contractors Co. Ltd	Trade, Tourism, Investment & Industrialization	98,000.00	23/01/2017	-	98,000.00	-	Supply of tyres for GK A552T
3667-2211399	Excel Plus Limited	Trade, Tourism, Investment & Industrialization	1,998,720.00	12/4/2018	-	1,998,720.00	-	Supply of promotional materials for Investors conference
3667-2211201	QUICK KOBIL SERVICE STATION	Trade, Tourism, Investment & Industrialization	160,000.00	03/05/2018		160,000.00		PURCHASE OF FUEL
3667-2211201	QUICK KOBIL SERVICE STATION	Trade, Tourism, Investment & Industrialization	230,000.00	03/05/2018		230,000.00		PURCHASE OF FUEL
3669-3111002	Mesfils Enterprises Ltd	Water, Environment & Natural Resources	508,800.00	26/04/2018	-	508,800.00	-	Supply of Laptops
3669-2211102	Mesfils Enterprises Limited	Water, Environment & Natural Resources	508,800.00	26/04/2018	-	508,800.00	-	SUPPLIES AND DELIVERY OF COMPUTERS AND ACCESSORIES
3669-2211101	Seantam & Associates Co. Ltd	Water, Environment & Natural Resources	93,010.00	27/04/2018	-	93,010.00	-	PURCHASE OF STATIONERY
3669-2211102	Maspads Computer Systems	Water, Environment & Natural Resources	459,600.00	03/03/2017	-	459,600.00	459,600.00	PURCHASE OF COMPUTERS
3669-2211102	Maspads Computer Systems	Water, Environment & Natural Resources	134,250.00	03/03/2017	-	134,250.00	134,250.00	SUPPLIES AND DELIVERY OF COMPUTERS AND ACCESSORIES
3669-2211101	Countyzone General Supplies	Water, Environment & Natural Resources	82,360.00	11/04/2017	-	82,360.00	82,360.00	PURCHASE OF STATIONERY
3669-2211201	Quick kobil Service station	Water, Environment & Natural Resources	897,552.00	11/04/2017	-	897,552.00	897,552.00	REFINED FUEL AND LUBRICANT FOR TRANSPORT
3669-2220101	Humuda Motor Garage	Water, Environment & Natural Resources	138,050.00	11/04/2017	-	138,050.00	138,050.00	MAINTENANCE OF MOTOR VEHICLE
3669-2210016	Bicore Limited	Water, Environment & Natural Resources	149,400.00	11/11/2017	-	149,400.00	-	Purchase of Uniforms
					-	-	-	
	Sub-Total		**188,338,185.72**		**231,200.00**	**188,106,985.72**	**34,224,558.25**	

3668-2210101	Kenya Power & Lighting Co. Ltd	Agriculture, Livestock & Fisheries	6	000.00	21/05/2018	-	6,000.00	-	Electricity Bill
3668-2210101	Kenya Power & Lighting Co. Ltd	Agriculture, Livestock & Fisheries	3	428.00	04/06/2018	-	3,428.00	-	Electricity Bill
3668-2210101	Kenya Power & Lighting Co. Ltd	Agriculture, Livestock & Fisheries	4	440.00	04/06/2018	-	4,440.00	-	Electricity Bill
3668-2210101	Kenya Power & Lighting Co. Ltd	Agriculture, Livestock & Fisheries	29	009.00	04/06/2018	-	29,009.00	-	Electricity Bill
3668-2210101	Kenya Power & Lighting Co. Ltd	Agriculture, Livestock & Fisheries	25	846.03	04/06/2018	-	25,846.03	-	Electricity Bill
3668-2210101	Kenya Power & Lighting Co. Ltd	Agriculture, Livestock & Fisheries	10	760.00	04/06/2018	-	10,760.00	-	Electricity Bil
3668-2210101	Kenya Power & Lighting Co. Ltd	Agriculture, Livestock & Fisheries	24	900.00	04/06/2018	-	24,900.00	-	Electricity Bil
3668-2220101	Auto Model Motor Garage	Agriculture, Livestock & Fisheries	574	370.00	08/05/2018	-	574,370.00	-	Service and repair of motor vehicles
3668-2210904	Sanlam Gen Insurance	Agriculture, Livestock & Fisheries	181	754.00	05/04/2017	-	181,754.00	181,754.00	M/V Insurance cover(KBW 278V)
3668-2210904	AMACO Insurance	Agriculture, Livestock & Fisheries	493	837.00	14/06/2017	-	493,837.00	493,837.00	M/V Insurance cover (Farm tractors)
3668-2220101	Automodel Motor Service Ltd	Agriculture, Livestock & Fisheries	574	370.00	08/05/2018	-	574,370.00	-	Repair of Motor vehicles
3672-2211399	Kenya Sch. Of Government-Embu Campus	Education, Science & Technology	1,837	440.00	05/12/2017	-	1,837,440.00	-	Consultancy service on Education dept master plan
3672-2211399	Embu County Education Support Fund	Education, Science & Technology	2,000	000.00	24/01/2018	-	2,000,000.00	-	Transfer to Scholarships kitty-Gaturi North
3672-2640104	Embu County Education Support Fund	Education, Science & Technology	3,000	000.00	05/05/2018	-	3,000,000.00	-	Transfer to Scholarships kitty
3670-2220101	Automodel Motors Services Ltd	Embu Level 5 Hospital	78	246.00	21/02/2018	-	78,246.00	-	Repair of GK A558F
3670-2220101	New Embu Uhuru Garage Ltd	Embu Level 5 Hospital	4	640.00	12/12/2015	-	4,640.00	4,640.00	Repair of GK A335C
3670-2220101	New Embu Uhuru Garage Ltd	Embu Level 5 Hospital	319	232.00	19/07/2015	-	319,232.00	319,232.00	Repair of GK A335C
3670-2211008	Embu Children Hospital	Embu Level 5 Hospital	26	600.00	16/09/2015	-	26,600.00	26,600.00	Lab services
3670-2220201	Plenser Limited	Embu Level 5 Hospital	251	082.00	14/11/2017	-	251,082.00	-	Service of Incinerator
3670-2220101	Automodel Motor Services Ltd	Embu Level 5 Hospital	93	240.00	09/03/2018	-	93,240.00	-	Repair of KBY 159C
3670-2220101	Automodel Motor Services Ltd	Embu Level 5 Hospital	202	608.00	06/12/2017	-	202,608.00	-	Repair of GK B947R
3670-2220101	Automodel Motor Services Ltd	Embu Level 5 Hospital	238	896.00	06/12/2017	-	238,896.00	-	Repair of KBY 159C
3670-2210102	Kenya Power & Lighting Co. Ltd	Embu Level 5 Hospital	3,034	583.51	04/06/218	-	3,034,583.51	-	Electricity Bill
3670-2220201	Mediquip Global Ltd	Embu Level 5 Hospital	121	800.00	18/05/2016	-	121,800.00	121,800.00	Servicing Anaesthesia machine
3670-2220205	Mutahi Engineering Services Ltd	Embu Level 5 Hospital	418	000.00	25/04/2018	-	418,000.00	-	Crane Lift Services
3670-2220101	Embu Children Hospital	Embu Level 5 Hospital	42	000.00	07/04/2016	-	42,700.00	42,700.00	Lab Services to EL5H
3670-2211008	Embu Children Hospital	Embu Level 5 Hospital	21	000.00	11/03/2016	-	21,500.00	21,500.00	Lab Services to EL5H
3670-2220201	Plenser Limited	Embu Level 5 Hospital	805	353.00	08/11/2017	-	805,353.00	-	Servicing of Incinerator
3670-2220201	Tonniax Construction Ltd	Embu Level 5 Hospital	399	760.00	14/05/2018	-	399,760.00	-	Spray painting hospital beds
3670-2220201	Medsol Enterprises	Embu Level 5 Hospital	290	000.00	22/05/2018	-	290,000.00	-	Servicing Anaesthesia machine
3670-2220101	Automodel Motor Services Ltd	Embu Level 5 Hospital	115	164.00	28/03/2018	-	115,164.00	-	Service and repair of GKA 368Y
3670-2210101	Kenya Power & Lighting Co. Ltd	Embu Level 5 Hospital	53	161.00	04/05/2018	-	53,161.00	-	Electricity Bill
3670-2211204	County Zone General Supplies Ltd	Embu Level 5 Hospital	175	000.00	27/04/2018	-	175,000.00	-	Supply of firewood
3670-2211204	County Zone General Supplies Ltd	Embu Level 5 Hospital	900	000.00	17/04/2018	-	900,000.00	-	Supply of firewood
3670-2110202	Casual Wages-Embu Level 5 Hospital	Embu Level 5 Hospital	2,455	759.75	30/06/2018	-	2,455,759.75	-	Internet connection
3670-2210713	Kenya school of government	Embu Level 5 Hospital	184	440.00	18/1/2018	-	184,440.00	-	training
3670-2211305	NERU	Embu Level 5 Hospital	1,160	000.00	31/5/2018	-	1,160,000.00	-	Provision of cleaning services April 2018
3670-2211305	NERU	Embu Level 5 Hospital	1,160	000.00	31/05/2018	-	1,160,000.00	-	Provision of cleaning services for May 2018
3670-2211305	NERU	Embu Level 5 Hospital	1,160	000.00	30/06/2018	-	1,160,000.00	-	Provision of cleaning services for June 2018
3670-2211103	Binpoint general cleaning services	Embu Level 5 Hospital	14	800.00	5/6/2018	-	14,800.00	-	change and services of sanitary bins
3670-2220201	Medsol enterprises	Embu Level 5 Hospital	545	000.00	7/3/2018	-	545,000.00	-	Repair and servicing of theatre table
3670-2220201	Medsol enterprises	Embu Level 5 Hospital	290	000.00	43284	-	290,000.00	-	Repair and servicing of anaesthesia machine
3670-2220201	Nairobi x-ray company	Embu Level 5 Hospital	123	308.00	27/2/2018	-	123,308.00	-	Repair and servicing of dialysis machine
3665-2210504	The Standard Group Ltd	Finance and Economic Planning	829	052.00	04/08/2016	-	829,052.00	829,052.00	Advertisement
3670-2220101	CMC Motors Goup Ltd	Finance and Economic Planning	65	720.00	22/06/2018	-	65,720.00	-	Service and repair of KBZ 308D
3665-2210999	Liberty Life Assurance Kenya Ltd	Finance and Economic Planning	385	158.00	26/05/2015	-	385,158.00	358,158.00	Life Insurance Cover
3665-2210301	Attic Tours and Travel Ltd	Finance and Economic Planning	117	600.00	07/09/2015	-	117,600.00	117,600.00	Airline tickets
3665-2210801	Mountain Breeze Hotel Ltd	Finance and Economic Planning	415	500.00	20/12/2016	-	415,500.00	415,500.00	Catering & Conference facilities
3665-2210301	Hammerkop Africa Ltd	Finance and Economic Planning	133	470.00	05/06/2017	-	133,470.00	133,470.00	Airline tickets
3665-2211308	Utalii Hotel	Finance and Economic Planning	637	790.00	17/08/2016	-	637,790.00	637,790.00	Conference facilities
3665-2211308	Muchoki, Kangata, Njenga & Co. Adv.	Finance and Economic Planning	3,000	000.00	23/10/2014	-	3,000,000.00	3,000,000.00	Legal fee-civil appeal no. 194 of 2015
3665-2210301	African Touch Safaris Ltd	Finance and Economic Planning	20	500.00	23/05/2017	-	20,500.00	20,500.00	Airline tickets
3665-2210901	The Monarch Insurance Co. Ltd	Finance and Economic Planning	255	121.00	17/09/2015	-	255,121.00	255,121.00	Group personal accident cover
3665-2210504	Kenya Sch. of monetary studies	Finance and Economic Planning	93	960.00	17/04/2014	-	93,960.00	93,960.00	Conference facilities
3665-2210801	Kenya Sch. of Government	Finance and Economic Planning	60	900.00	25/09/2015	-	60,900.00	60,900.00	Conference facilities
3665-2110202	Jane Muthoni Nyaga	Finance and Economic Planning	50	000.00	02/06/2018	-	50,000.00	-	Medallion award
3665-2210102	Embu Water and Sanitation Co. Ltd	Finance and Economic Planning	16	252.00	13/06/2018	-	16,252.00	-	Water bill
3665-2210101	Kenya Power & Lighting Co. Ltd	Finance and Economic Planning	12	236.40	04/05/2018	-	12,236.40	-	Electricity Bill
3665-2210101	Kenya Power & Lighting Co. Ltd	Finance and Economic Planning	63	943.00	04/06/2018	-	63,943.00	-	Electricity Bill
3665-2210101	Kenya Power & Lighting Co. Ltd	Finance and Economic Planning	22	669.95	04/06/2018	-	22,669.95	-	Electricity Bill
3665-2210201	Image Bright Production	Finance and Economic Planning	30	000.00	04/05/2018	-	30,000.00	-	Graphics works
3665-2211340	Embu Hotels Ltd	Finance and Economic Planning	64	700.00	27/05/2017	-	64,700.00	64,700.00	Conference facilities
3665-2211340	Neno Sacco	Finance and Economic Planning	10	000.00	28/02/2018	-	10,000.00	10,000.00	Transport services
3665-2211340	Uniglobe Northline Travel Limited	Finance and Economic Planning	849	770.00	28/10/2016	-	849,770.00	849,770.00	Payment for airline services to various destinations
3665-2211340	Muchoki, Kangata, Njenga & Co. Adv.	Finance and Economic Planning	3,200	000.00	23/10/2014	-	3,200,000.00	3,200,000.00	Legal representation for CAE in the Senate special committee
3665-2210799	NITA	Finance and Economic Planning	1,902	022.50	31/12/2017	-	1,902,022.50	-	Industrial Training Levy contribution
3665-2210504	Royal Media Services Ltd	Finance and Economic Planning	1,450	000.00	09/09/2016	-	1,450,000.00	1,450,000.00	TV documentary
3665-2210504	Nation Media Group	Finance and Economic Planning	122	148.00	19/03/2018	-	122,148.00	-	Advert for single business permit
3665-2110101	Retention	Finance and Economic Planning	40,000	000.00	30/06/2018	-	40,000,000.00	-	Retention Liability
3665-2110101	KRA	Finance and Economic Planning	50,000	000.00	30/06/2018	-	50,000,000.00	-	Withholding VAT Liability
3665-2210504	The Star Publications Ltd	Finance and Economic Planning	85	503.60	17/112017	-	85,503.60	-	Advertisement Services
3665-2210504	The Star Publications Ltd	Finance and Economic Planning	194	880.00	03/10/2016	-	194,880.00	194,880.00	Advertisement Services
3665-2210504	The Star Publications Ltd	Finance and Economic Planning	243	600.00	14/11/2017	-	243,600.00	-	Advertisement Services
3665-2210504	The Star Publications Ltd	Finance and Economic Planning	808	080.00	06/10/2017	-	808,080.00	-	Advertisement Services
3665-2210101	Kenya Power & Lighting Co. Ltd	Gender, Culture, Children and social services	3	900.00	16/05/2018	-	3,900.00	-	Electricity Bill

3665-2211103	BinPoint Gen. Cleaning Services	Gender, Culture, Children and social services	3,000.00	27/09/2017		3,000.00	-	Bi[illegible]
3 101	ou Uhuru	Culture, and soci[illegible]	197,142[illegible]	[illegible]/2017		[illegible].00	-	Repair of motor vehicles
3663-2220101	Amaco	Gender, Culture, Children and social services	346,552.00	31/05/2017	-	346,552.00	-	M/V Insurance cover
3670-2210101	Kenya Power & Lighting Co. Ltd	Health Administration	114,965.60	04/06/2018	-	114,965.60	-	Electricity Bill
3670-2210203	Postal Corporation of Kenya	Health Administration	10,960.00	01/05/2018	-	10,960.00	-	Post Office box charges
3670-2210102	Ngagaka Water and Sanitation	Health Administration	19,201.00	31/05/2018	-	19,201.00	-	Payment of water and sanitation
3670-2210102	Kyeni Water and Sanitation	Health Administration	183,360.00	30/12/2017	-	183,360.00	-	Supply of water to health facilities
3670-2210102	Ngagaka Water and Sewerage Co. Ltd	Health Administration	6,185.00	31/05/2018	-	6,185.00	-	Supply of water to health facilities
3670-2210102	Kigaa Self Help Water Project	Health Administration	2,510.00	31/05/2018	-	2,510.00	-	Supply of water to health facilities
3670-2210102	Embu Water Sanitation Co. Ltd	Health Administration	830.00	11/06/2018	-	830.00	-	Payment of Water Bill
3670-2210101	Kenya Power & Lighting Co. Ltd	Health Administration	5,630.44	30/05/2018	-	5,630.44	-	Payment of Electricity Bill
3670-2210102	Embu Water and Sanitation Co. Ltd	Health Administration	5,134.00	29/05/2018	-	5,134.00	-	Payment of Water Bill
3670-2210102	Embe Water and Sanitation Co.	Health Administration	50,500.00	28/05/2018	-	50,500.00	-	Payment of water and sanitation
3670-2210202	Ngagaka Water and Sanitation	Health Administration	23,171.00	28/06/2018	-	23,171.00	-	Supply of water to KSDH
3670-2210102	Embu Water and Sanitation Co. Ltd	Health Administration	5,666.00	29/05/02018	-	5,666.00	-	Supply of Water to Kanyuambora Dispensary
3670-2210599	ICPAK	Health Administration	22,400.00	01/01/2018	-	22,400.00	-	Annual subcription for officers
3670-2211015	Joseph Mwaniki Njeru	Health Administration	215,800.00	30/11/2015	-	215,800.00	-	Water Bill - Agricultural Training Center
3670-2210802	Slopes villa hotel	Health Administration	82,000.00	03/12/2015	-	82,000.00	82,000.00	Provision of catering services
3670-2220101	New Uhuru Garage Ltd	Health Administration	186,500.00	09/03/2018	-	186,500.00	-	Service and repair of GK A 947B
3670-2220101	New Uhuru Garage Ltd	Health Administration	185,500.00	09/03/2018	-	185,500.00	-	Service and repair of GKA 647K
3670-2220101	New Uhuru Garage Ltd	Health Administration	202,000.00	09/03/2018	-	202,000.00	-	Service and repair of GK T103
3670-2110202	Equity Bank	Health Administration	4,404,053.45	21/06/2018	-	4,404,053.45	-	Casual Wages
3670-2110202	NSSF	Health Administration	572,524.25	21/06/2018	-	572,524.25	-	Casual Wages
3670-2110202	NHIF	Health Administration	205,500.00	21/06/2018	-	205,500.00	-	Casual Wages
3670-2110202	Commissioner of Domestic Taxes	Health Administration	91,755.00	21/06/2018	-	91,755.00	-	Casual Wages
3670-2210503	Institute of Human Resource Management	Health Administration	4,000.00	12/3/2018	-	4,000.00	-	Annual subcription for officers
3670-2210101	KPMDP	Health Administration	80,000.00	15/03/2018	-	80,000.00	-	Renewal of year 2018 licences
3670-2210102	Ngagaka Water and Sanitation Company Ltd	Health Administration	27,669.00	21/11/2017	-	27,669.00	-	Warer Bill-Kianjokoma Hospital
3670-2210102	Embu Water & Sanitation Co. Ltd	Health Administration	13,790.00	30/04/2018	-	13,790.00	-	Water Bill-Dallas Dispensary
3670-2110202	Casual Wages-Health	Health Administration	795,515.00	30/04/2018	-	795,515.00	-	Casual Wages - Health Facilities
3670-2210504	The Star Publications Ltd	Health Administration	63,336.00	13/01/2017	-	63,336.00	63,336.00	Advertising Services
3670-2210904	Amaco	Health Administration	904,090.00	15/02/2017	-	904,090.00	904,090.00	Insuarance
3670-2210101	Kenya Power & Lighting Co. Ltd	Health Administration	1,648,265.00	20/02/2018	-	1,648,265.00	-	Electricity
3670-2210202	Plans Online (K) Ltd	Health Administration	184,000.00	14/04/2017	-	184,000.00	184,000.00	Internet services
3670-2220201	Embu Children Clinic	Health Administration	8,000.00	06/05/2016	-	8,000.00	8,000.00	Hire of ambulance
3670-2210202	Plans Online (K) Ltd	Health Administration	32,000.00	02/09/2015	-	32,000.00	32,000.00	internet sertvices
3670-2220101	Automodel Motor Services Ltd	Health Administration	188,780.00	28/10/2016		188,780.00	188,780.00	maintenance of motor vehicle
3670-2220101	Huduma Motor Garage	Health Administration	584,400.00	20/11/2017		584,400.00	584,400.00	Maintenance of motor vehicle
3668-2210101	Kenya Power & Lighting Co. Ltd	Infrastructure and Public Works	696.00	04/06/2018	-	696.00	-	Electricity Bill
3671-2220201	Don Bosco Girls Sec. Sch.	Infrastructure and Public Works	118,700.00	12/03/2018	-	118,700.00	-	Repair of KBY 932C
3671-2220201	Don Bosco Girls Sec. Sch.	Infrastructure and Public Works	71,500.00	27/03/2018	-	71,500.00	-	Repair of KBY 827C
3671-2220201	Don Bosco Girls Sec. Sch.	Infrastructure and Public Works	167,000.00	12/03/2018	-	167,000.00	-	Repair of KBY 930C
3671-2210102	Embu Water & Sanitation Co. Ltd	Infrastructure and Public Works	13,252.00	31/05/2018	-	13,252.00	-	Water Bill - Public Works
3671-2210203	Kenya Postal Corporation Co. Ltd	Infrastructure and Public Works	22,800.00	15/06/2018	-	22,800.00	-	Postal Box Rent
3671-3110402	Nit Technologies	Infrastructure and Public Works	23,190.70	18/12/2017	-	23,190.70	-	Printing Services
3671-2640599	NSSF	Infrastructure and Public Works	7,436.40	31/05/2018	-	7,436.40	-	Casual Wages
3671-2220201	Don Bosco Girls Sec. Sch.	Infrastructure and Public Works	64,651.00	05/05/2018	-	64,651.00	-	Servicing grader KBY 931C-Manyatta sub-county
3667-2211201	Quick Kobil Service Station	Infrastructure and Public Works	2,000,000.00	30/06/2018		2,000,000.00	-	Motor Vehicle fuel expenses
3666-2210102	Embu Water and Sanitation Co. Ltd	Lands, Physical Planning & Urban Dev.	3,733.00	31/03/2018	-	3,733.00	-	Water bill
3666-2210102	Embu Water and Sanitation Co. Ltd	Lands, Physical Planning & Urban Dev.	7,084.00	31/03/2018	-	7,084.00	-	Water bill

36('1	K' er & Ligl .td	L' ical Plan 'ban De'	9, 78.25	2018				Elect
3661-2110202	Payroll Deductions	Office of the Governor	81,506, 22.95	25/06/2018		81,506,522.95	-	Payroll Deductions for June 2018
3661-2210504	Nation Media Group	Office of the Governor	3,500, 00.00	08/05/2014	-	3,500,000.00	3,500,000.00	Advertisement
3661-2211308	Nyachae and Ashitiva Advocates	Office of the Governor	1,790, 00.00	17/07/2017	-	1,790,000.00	-	Legal fee-civil appl. no. 61 of 2017-Slopes vs Embu county
3665-2211102	Issa and Company Advocates	Office of the Governor	2,350, 00.00	25/05/2017	-	2,350,000.00	2,350,000.00	Legal application no. 8 of 2015 H.E Wambora & PSC
3661-2220101	CMC Motors Group Ltd	Office of the Governor	648, 59.75	30/06/2016	-	648,959.75	648,959.75	Servicing of motor vehicles-Debt to CMC
3661-2220299	Melly and Lelly	Office of the Governor	313, 47.80	08/05/2018	-	313,147.80	-	Repair of Governor's Office
3661-2220101	Amaco	Office of the Governor	682, 38.00	08/05/2018	-	682,538.00	-	Motor Vehicle Insurance
3661-2220101	Uprising Motor Garage	Office of the Governor	90, 00.00	08/05/2018	-	90,300.00	-	Repair of M/Vehicles KBQ 188D & KAW 665Z
3661-2210504	Mbugi TV	Office of the Governor	464, 00.00	08/05/2018	-	464,000.00	-	Advertisement
3661-2210504	Nation Media Group	Office of the Governor	3,810, 70.00	12/11/2015	-	3,810,270.00	3,810,270.00	Advertisements
3661-2110101	LAPTRUST	Office of the Governor	17,908, 85.20	30/06/2017	-	17,908,085.20	17,908,085.20	Pension Liability
3661-2210504	Image Bright Production	Office of the Governor	30, 00.00	15/03/2017	-	30,000.00	30,000.00	Mobilization of voter registration
3661-2210799	Kangaru School	Office of the Governor	516, 00.00	27/03/2017	-	516,000.00	516,000.00	Cost of hosting enforcement officers
3661-2211308	MOMANYI GICHUKI & CO. ADVOCATES	Office of the Governor	855, 30.00	30/06/2018	-	855,930.00	-	CMCC NO. 2270F 2011. Bagik Enterprises Co.Ltd vs. Embu County Government
3661-2211308	RUGAITA AND COMPANY ADVOCATES	Office of the Governor	1,700, 00.00	30/06/2018	-	1,700,000.00	-	E.L.C NO. 46 OF 2018 County Government of Embu vs Hellen Syombua Kilu & focus realtors Housing Co-operative society
3661-2211308	RUGAITA & COMPANY ADVOCATES	Office of the Governor	2,215, 00.00	30/06/2018	-	2,215,600.00	-	HCC SUC. CAUSE NO. 19 OF 1993. Ramadhan Njoka vs.Zainabu Wambeti Ramadhan Njoka & 3 Others
3661-2211308	RUGAITA & COMPANY ADVOCATES	Office of the Governor	4,721, 00.00	30/06/2018	-	4,721,200.00	-	PET. NO. 5 of 2017. Martin Mwangi Nyaga vs. Embu County Government
3661-2211308	RUGAITA & COMPANY ADVOCATES	Office of the Governor	638, 00.00	30/06/2018	-	638,000.00	-	T/C NO 534 OF 2017. R VS. ER C Joseph Njagi
3661-2211308	RUGAITA & COMPANY ADVOCATES	Office of the Governor	5,057, 00.00	30/06/2018	-	5,057,600.00	-	HCCC NO. 15 OF 2017. Riverbank solutions ltd vs. Embu County Government & another.
3661-2211308	RUGAITA & COMPANY ADVOCATES	Office of the Governor	3,828, 00.00	30/06/2018	-	3,828,000.00	-	ELC NO. 133 of 2017 Abdulkarim njeru Ramadhan vs Embu County Government & 2 others
3661-2211308	NYACHAE & ASHITIVA ADVOCATES	Office of the Governor	750, 00.00	30/06/2018	-	750,000.00	-	ELRC NO. 15 OF 2017. Thomas Mugambi Nthiga vs. Embu County Government & another.
3661-2211308	NYACHAE & ASHITIVA ADVOCATES	Office of the Governor	2,032, 00.00	30/06/2018	-	2,032,000.00	-	JR.NO.61 OF 2017. Mountain Slopes Commercial Services Ltd Vs. County Government of Embu.
3661-2211308	NYACHAE & ASHITIVA ADVOCATES	Office of the Governor	3,000, 00.00	30/06/2018	-	3,000,000.00	-	HCCC NO. 4 OF 2017. Neno SACCO LTD Vs. Embu County Government
3661-2211308	IRERI & COMPANY ADVOCATES	Office of the Governor	963, 00.00	30/06/2018	-	963,500.00	-	ELC NO 46 OF 2017. Josephat Munene Njogu vs. Embu government & another
3661-2211308	IRERI & COMPANY ADVOCATES	Office of the Governor	3,830, 73.60	30/06/2018	-	3,830,273.60	-	HCCC NO.2 OF 2017.Union Technology Kenya Ltd Vs Embu County Government
3661-2211308	IRERI & COMPANY ADVOCATES	Office of the Governor	643, 00.00	30/06/2018	-	643,800.00	-	ELRC NO. 422 OF 2017 AT. Nyaga Kairichi Vs Embu County Government & another
3661-2211308	IRERI & COMPANY ADVOCATES	Office of the Governor	421, 00.00	30/06/2018	-	421,000.00	-	SRMCC NO 28 OF 2017. David Njiru Mathagu Vs Embu county government & another.
3661-2211308	IRERI & COMPANY ADVOCATES	Office of the Governor	2,203, 00.00	30/06/2018	-	2,203,000.00	-	ELC NO 66 OF 2016 Board Of Trustees ACK Diocese of Embu Vs. Embu County Government & 3 Others
3661-2211308	IRERI & COMPANY ADVOCATES	Office of the Governor	1,690, 00.00	30/06/2018	-	1,690,000.00	-	Embu County Government vs. Church Commissioners of Kenya
3661-2211308	IRERI & COMPANY ADVOCATES	Office of the Governor	796, 00.00	30/06/2018	-	796,600.00	-	CMCC NO 53 OF 2018 David Kinyanjui vs. county government
3661-2211308	IRERI & COMPANY ADVOCATES	Office of the Governor	3,030, 00.00	30/06/2018	-	3,030,000.00	-	Pet. No. 10 of 2016. Fredrick Kivuti & 22 others vs Embu County Government & another
3661-2211308	IRERI & COMPANY ADVOCATES	Office of the Governor	305, 00.00	30/06/2018	-	305,000.00	-	SPMCC No. 52 Of 2011. John Njuki Mbogo Kigoro Vs. Embu County Government
3661-2211308	R.M Mugo & Co. Advocates	Office of the Governor	2,652,5 0.00	30/06/2018	-	2,652,500.00	-	ELRC NO. 143 OF 2015, Kenya County Government Workers Union Vs Embu County Government & Another
3661-2211308	R.M Mugo & Co. Advocates	Office of the Governor	869,5 0.00	30/06/2018	-	869,500.00	-	MISC. APPL. NO 55 OF 2013 Gatumuta Insurance Agency Vs County Executive Committee Member ,Infrastructure & Embu County Government
3661-2211308	R.M Mugo & Co. Advocates	Office of the Governor	1,354,5 0.00	30/06/2018	-	1,354,500.00	-	CMCC NO. 313 of 2013. Patricia N.B Mutaura Vs. Embu County Government & another.
3661-2211308	KINYUA NJAGI & COMPANY ADVOCATES	Office of the Governor	398,3 0.00	30/06/2018	-	398,370.00	-	Hccc no. 24 of 2011. Lugard mogusu obondi vs embu county government
3661-2211308	KINYUA NJAGI & COMPANY ADVOCATES	Office of the Governor	336,0 0.00	30/06/2018	-	336,000.00	-	HCCC NO.4 OF 2015. David Ngugi Elijah Vs. Embu County Government & another.
3661-2211308	J.K KIBICHO & CO. ADVOCATES	Office of the Governor	5,825,0 0.00	30/06/2018	-	5,825,000.00	-	PET.6 OF 2018. James Kugocha Vs. Embu County Government & another
3661-2211308	Wesonga, Mutembei & Kigeni	Office of the Governor	746,0 0.00	30/06/2018	-	746,000.00	-	CMCC NO.136 OF 2014. Joseph Muriithi Nyaga Vs.Embu County Government
3661-2210904	AMACO	Public Service & Administration	1,311,5 5.00	15/08/2016	-	1,311,505.00	1,311,505.00	Insurance premiums
3661-2210904	AMACO	Public Service & Administration	5,970,0 0.00	01/07/2016	-	5,970,000.00	5,970,000.00	Motor vehicle insurance
3661-2211305	Binpoint General Cleaning Services	Public Service & Administration	19,3 0.00	06/04/2017	-	19,320.00	19,320.00	Contracted cleaning services
3661-2211305	Binpoint General Cleaning Services	Public Service & Administration	20,2 0.00	23/08/2017	-	20,240.00	-	Contracted cleaning services
3661-2211305	Binpoint General Cleaning Services	Public Service & Administration	16,5 0.00	30/4/2018	-	16,560.00	-	Contracted cleaning services
3661-2211305	Binpoint General Cleaning Services	Public Service & Administration	19,3 0.00	24/06/2018	-	19,320.00	-	Contracted cleaning services
3661-2210801	The Kenya Scouts Association	Public Service & Administration	9,6 0.00	17/04/2018	-	9,600.00	-	Catering Services
3661-2210801	The Kenya Scouts Association	Public Service & Administration	249,0 0.00	23/01/2017	41,000.00	208,000.00	208,000.00	Accommodation expenses
3661-2210504	Nation Medium Grou Ltd	Public Service & Administration	62,6 0.00	11/08/2015	-	62,640.00	62,640.00	Advert Addendum, provision of internet services
3661-2211305	Binpoint General Cleaning Services	Public Service & Administration	52,4 0.00	12/04/2018	-	52,440.00	-	Contracted cleaning services
3667-2211399	Gloria Constructions Limited	Trade, Tourism, Investment & Industrialization	2,600,0 0.00	01/02/2018	-	2,600,000.00	-	Media publicity during & post conference
3667-2211399	Vintage Beverage Distributors	Trade, Tourism, Investment & Industrialization	2,070,0 0.00	02/02/2018		2,070,000.00	-	Logistical facilitation at 2nd Embu investors conference
3667-2210502	Print Solutions Limited	Trade, Tourism, Investment & Industrialization	70,0 0.00	28/06/2018	-	70,000.00	-	Printing of alcoholic drink licences
3667-2211399	KENYA SCHOOL OF GOVERNMENT	Trade, Tourism, Investment & Industrialization	3,105,6 0.00	31/05/2018	-	3,105,610.00		Hosting of second Embu county Investors' Conference
3669-2220101	AutoModel Motor Services Ltd	Water, Environment & Natural Resources	123,4 4.00	25/01/2017	-	123,424.00	123,424.00	Repair of KAN 046P
3669-2210801	Countryview Hotel	Water, Environment & Natural Resources	13,5 0.00	07/03/2018	-	13,500.00	-	Provision of catering services
	Sub-Total		322,968,2 6.13		41,000.00	322,927,266.13	51,408,273.95	
	Grand Total		1,467,026,8 7.75		250,135,395.16	1,216,891,482.59	187,867,240.72	

AUTHORISED SIGNATORY

AUTHORISED SIGNATORY

OUTSTANDING IMPREST REGISTER

ANNEX 3

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FROM DATE:01-JUL-2012 TO DATE:30-JUN-2018 For: Embu - Gender, Culture, Children and Social Services

PF/NO	Particulars	Desgination	Amount
19870015633	NEPHAT NJUE NJERU	N.A.	1,000,000.00
19880006637	JANE WANJA NYAGA	EMB COMM DEV OFFICER GENDER	876,000.00
19890009855	JIM MASERINO KINYUA	N.A.	7,000.00
19900003223	MARGARET NJOKI IRERI	N.A.	643,000.00
20130032478	PAMELA RITA KIARIE	N.A.	39,000.00
20140120949	NICHOLAS MOGAKA	N.A.	45,820.00
20160025203	JANE NDEGI MUGAMBI	EMBU GCCSS AIE HOLDER	113,400.00
		Total	2,724,220.00

OUTSTANDING IMPREST REGISTER

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FROM DATE: 01-JUL-2012 **TO DATE:** 30-JUN-2018 **For:** Embu - Agriculture

PF/NO	Particulars	Designation	Amount
1980028923	JOHN MWANIKI MURAGE	N.A.	15,560.00
1980096992	PERIS MUTHANJE NYAGA	EMB CO MOLENR	15,000.00
1984093093	PETER MBURU NGERURO	EMB AGRI REQ	698,400.00
1987077135	CECILIA RUNNJI NYAGA	N.A.	30,000.00
1989070993	ELIZABETH WANJIRU KIURA	N.A.	30,000.00
1990139988	MICHAEL KINYUA MUTURA	N.A.	27,500.00
1993029899	DAVID MURIUKI NJAMWEAH	EMB HOD CO OPERATIVE DEV.	29,620.00
1994000513	SOLOMON MAHINDA NDIRANGU	N.A.	62,050.00
1996006531	BETH NJERI KIAMBU	N.A.	270,000.00
1997028586	JANE WANJIKU MURIITHI	N.A.	29,230.00
1997063976	JUDITH NANG'ONI KATUMO	N.A.	83,750.00
2006005511	MICHAEL KYALO WAMBUA	N.A.	70,850.00
2006049052	CHARLES MUCHUI MUGWIKA	N.A.	20,000.00
2008088549	JOSEPHINE KANANU KINOTI	N.A.	12,893,850.00
2009011749	DOREEN WANJIKU MWANIKI	N.A.	234,260.00
2009050688	ERIC MACHARIA WARUGURU	N.A.	19,600.00
2009130381	NELLY GATUGI MICHENI	N.A.	30,000.00
2010036671	PAUL MBOGO KINYUA	N.A.	30,000.00
2010109026	DAVID GITARI NDWIGA	N.A.	70,000.00
		Total	**14,659,670.00**

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FROM DATE:01-JUL-2012 TO DATE:30-JUN-2018 For: Embu - Education

PF/NO	Particulars	Desgination	Amount
1992056306	PAUL KILONZO MUIA	N.A.	110,100.00
20130054205	PURITY NDEGI NGARI	EMBU OFFICE ADMIN ASSISTANT	30,000.00
		Total	140,100.00

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FROM DATE:01-JUL-2012 TO DATE:30-JUN-2018 For: Embu - Health Services

PF/NO	Particulars	Designation	Amount
1982093225	WANGIRI PAULINE NJAGI	N.A.	137,700.00
1982119762	BEATA RWERU NDUMA	N.A.	30,000.00
1988082701	MOSES GACHOKI NJUE	EMB CO HEALTH	998,800.00
1990009329	BRIDGET KAARI MURIITHI	N.A.	50,000.00
1990012940	WILSON IRERI NJERU	N.A.	30,000.00
1995008310	JOSEPH JAMES KARIUKI	N.A.	30,000.00
1995045883	JOSEPH NJINJU MUGO	N.A.	30,000.00
19960002448	JOHN KARIUKI IRERI	N.A.	147,120.00
1996117730	BEATRICE WANJA CHARLES	N.A.	56,400.00
19980005570	PETER MAINA NTHIGA	N.A.	11,000.00
2003037137	RENSON GITARI M'NTHAKA	N.A.	339,766.00
2006044078	JOSEPH HINGA NDAGI	N.A.	89,500.00
2008091584	PAUL MUTUA MUTHUI	N.A.	17,500.00
2010034190	JOSEPH MUTINDA KISANGI	N.A.	36,000.00
2010040515	FAITH WAMBURA MURIUKI	N.A.	56,400.00
2011009986	KEVIN MUGENDI NDWIGA	N.A.	52,500.00
2011416307	MARGARET WARIMBA NGUNE	N.A.	30,000.00
2011416523	ROSALINE KARIMI NYAGA	N.A.	30,000.00
2012011100	ELIZABETH MUKAMI MWANGI	N.A.	15,000.00
20130054723	ANGELICA KAARI NAMU	N.A.	667,400.00
2013108346	JOSEPH MURITHI NYAGA	N.A.	30,000.00
2014015700	CHARLES WANJOHI NJERI	N.A.	30,000.00
20141006218	RYAN NYOTU GITAU	N.A.	283,520.00
20150011939	ANTONY MUGENDI	EMB CHIEF OFFICER HEALTH	188,500.00
20150044634	GORDON NJAGI	N.A.	406,000.00
20160073227	DOMINIC MURITHI NYAGA	N.A.	234,300.00
20160083723	FELIX NYAGA MURAGE	N.A.	30,000.00
20160099436	GEORGE MUTHINJI KIENDE	N.A.	26,150.00
		Total	4,083,556.00

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FROM DATE:01-JUL-2012 TO DATE:30-JUN-2018 For: Embu - Infrastructure and Public Works

PF/NO	Particulars	Desgination	Amount
19850001348	EPHANTUS MWANIKI	N.A.	15,680.00
1985096141	JAMES MUSYOKA MUKOSI	N.A.	100,000.00
1987111921	FREDRICK NDAIRE KARUA	EMB COUNTY WORKS OFFICER	100,000.00
1988110766	KENNETH NJUE NDIGA	N.A.	13,500.00
1989098056	LUCY NJURA IRERI	N.A.	130,000.00
1990165002	JUSTUS MUGENDI MWARIA	N.A.	22,650.00
19960006928	ISAAC MATONGO MOGOI	N.A.	9,200.00
19980005570	PETER MAINA NTHIGA	N.A.	45,600.00
1998001943	DAVID KITHISYA KISELI	N.A.	212,000.00
20000001301	FRANCIS MUGO HENRY	EMB PROC ASSISTANT	80,000.00
20010003353	RICHARD NJAGI NGARI	N.A.	30,000.00
20060000955	MARTIN NJIRU NJERU	N.A.	441,280.00
2008035449	JOHN MUCIRA NJERU	N.A.	6,015,000.00
2010018788	JASON ATUNGA ABUGA	N.A.	57,750.00
20110001413	ROBERT NTHIGA IRERI	N.A.	353,000.00
20120001694	NICHOLAS MURITHI NJUE	N.A.	127,800.00
20130053940	CHRISTINE MWENDIA MWANIKI	N.A.	65,900.00
20130054107	STEPHEN MWANGANGI MUNENE	N.A.	51,760.00
201300554349	KELVIN MUTUGI NDWIGA	N.A.	10,000.00
20160083787	Denis Mutwiri munyi	N.A.	1,399,200.00
		Total	9,280,320.00

OUTSTANDING IMPREST REGISTER

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FROM DATE:01-JUL-2012 TO DATE:30-JUN-2018 For: Embu - Lands Physical Planning and Urban Development

PF/NO	Particulars	Desgination	Amount
1989028881	ANGELO NJIRU KARENJU	N.A.	30,000.00
1994032879	WARUE VIRGINIA NGUGI	N.A.	450,000.00
1998005696	MARYANNE RUGURU MWANIKI GIKUNDA	N.A.	88,600.00
20000007590	LUCY RUGURU NYAGA	N.A.	30,000.00
20130032512	JOHNSON MUEMA MUSOMI	N.A.	27,000.00
20130045537	ROBERT NDARU MWANIKI	EMB CHIEF OFFICER 3	221,156.00
20170100053	JOYCE MUKAMI NYAGA	EMB PROCUREMENT OFFICER 3	261,500.00
		Total	1,108,256.00

OUTSTANDING IMPREST REGISTER

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OM DATE:01-JUL-2012 **TO DATE:**30-NOV-2018 **For:** Embu - Office of Governor/Deputy Governor

PF/NO	Particulars	Desgination	Amount
19820002113	PETER NJAGI MURINGI	N.A.	3,343,014.00
19850001348	EPHANTUS MWANIKI	N.A.	14,600.00
19870009500	RUTH NJOKI MOSES	EMB ADMINISTRATOR	572,500.00
1987115886	MERCY WANJIRU MUIRURI	N.A.	165,200.00
1989145332	SICILY MUTHONI NGUU	N.A.	18,000.00
19900010068	LUCY WANJA FESTUS	N.A.	3,252,036.00
1994032879	WARUE VIRGINIA NGUGI	N.A.	30,000.00
19980005490	LEWIS THUGUTHUGU KATHUTWA	N.A.	141,834.00
19980005561	JOSEPH NDWIGA KIURA	N.A.	60,000.00
19980005712	JAMES NYAGA NJAGI	N.A.	300,000.00
2007031298	MOSES MUSANGI NJERU	N.A.	60,000.00
2008002412	ROBERT NJIRU NJERU	N.A.	144,000.00
20120001694	NICHOLAS MURITHI NJUE	N.A.	66,000.00
20120001845	MARTIN MUCHANGI MBOGO	N.A.	53,500.00
20130032343	NJAGI, Mr. PETER NJIRU	N.A.	37,800.00
20130032405	NELLY NJERI MUCHIRI	N.A.	30,000.00
20130045519	WILSON GITONGA IRERI	EMBHS C.O	767,200.00
20130050841	MUNDIA NJERU GETERIA	N.A.	226,800.00
20130054054	ELIAS MUGENDI NJERU	N.A.	149,262.00
20130054198	ZAWERIA NJOKI NJERU	N.A.	214,930.00
20130054385	GEOFRY KIRINGA	N.A.	94,337.00
20130054401	JAMES NJERU KAMAU	N.A.	138,600.00
20130054554	CAROLINE KAWIRA NJOKI	EMBU OG REQUESTOR	150,800.00
20130054723	ANGELICA KAARI NAMU	N.A.	35,000.00
20140003023	HENRY NYAGA NTHIGA	N.A.	57,420.00
20140120949	NICHOLAS MOGAKA	N.A.	106,000.00
20150011984	ROBERT KARIUKI NYAGA	N.A.	30,000.00
2015001935	SYLVESTER MUTUNE	N.A.	1,488,500.00
20160121988	TIMOTHY KARIUKI MWANGI	N.A.	67,220.00
20170099831	ROSE NJERI NJUE	N.A.	30,000.00
20170115849	DAISY KARIMI NDWIGA	N.A.	425,060.00
20170124295	JOHNSON NYAGA NGUU	N.A.	172,400.00
20180015294	ALVIN MUCHANGI MERCY	N.A.	128,600.00
		Total	**12,570,613.00**

OUTSTANDING IMPREST REGISTER

28-NOV-18 01:13 PM

OM DATE:01-JUL-2012 **TO DATE:**30-JUN-2018 **For:** Embu - Youth and Sports

PF/NO	Particulars	Desgination	Amount
1990140947	KINOTI ELIPHAS NKANATA	N.A.	2,028,250.00
20000007483	ELIZABETH NJOKI MURAGURI	N.A.	60,000.00
20010008509	PATRICK NJAGI	N.A.	2,000,000.00
20100000922	FELIX KITAVI WAMBUA	N.A.	17,899.00
20130045500	DAMIANO MUTHEE NJAGI	N.A.	50,000.00
20130045519	WILSON GITONGA IRERI	EMBHS C.O	30,000.00
20150011911	MERCY MONGO	EMB CHIEF OFFICER YOUTH	60,000.00
		Total	**4,246,149.00**

OUTSTANDING IMPREST REGISTER

28-NOV-18 01:10 PM

M DATE:01-JUL-2012 **TO DATE:**30-JUN-2018 **For:** Embu - Finance and Planning

PF/NO	Particulars	Desgination	Amount
19850001348	EPHANTUS MWANIKI	N.A.	92,000.00
19870004550	PETER NYADWENY OTIENO	N.A.	84,200.00
19890010616	DAISY IGOKI NJERU	N.A.	150,000.00
19960002448	JOHN KARIUKI IRERI	N.A.	99,200.00
1996113786	MUTHONI CHRISTINE KARANGA	EMB PERSONAL SECRETARY I	400.00
19970000036	PATRICK MBAI NJORO	EMB PRINCIPLE FINANCE OFFICE	91,600.00
19970008292	DORCAS WANGECHI GITHAIGA	N.A.	254,000.00
19980005427	JULIUS KARIGI NYAGA	EMB ACCOUNTANT	27,000.00
19980005712	JAMES NYAGA NJAGI	N.A.	565,838.00
2008004383	STANLEY MWAKI MATHENGE	N.A.	227,054.00
2009008518	CHARLES NJOKA NJAGI	N.A.	4,579,600.00
20110001271	COSMAS NYAGA	N.A.	468,700.00
20120001694	NICHOLAS MURITHI NJUE	N.A.	454,400.00
20130033019	ARNOLD MUCHIRI NJUE	N.A.	30,000.00
20130053548	HARRIET KARIMI GITUMA	N.A.	30,000.00
20130053575	PIUS NJERU	N.A.	146,000.00
20130054054	ELIAS MUGENDI NJERU	N.A.	120,000.00
20130054072	PAUL KIVUTI KIMOTHO	N.A.	25,000.00
2015001935	SYLVESTER MUTUNE	N.A.	884,600.00
20150023411	PURITY NJOKI NGARI	N.A.	54,000.00
20170061800	KENNEDY MWANIKI NAMU	N.A.	122,000.00
		Total	**8,505,592.00**

OUTSTANDING IMPREST REGISTER

28-NOV-18 01:12 PM

OM DATE:01-JUL-2012 **TO DATE:**30-JUN-2018 **For:** Embu - Water Environment and Natural Resources

PF/NO	Particulars	Desgination	Amount
1982042656	FRANCOH GITHAE GATONGU	N.A.	20,000.00
1988116542	SHADRACK JOHN NYAGA	N.A.	65,000.00
1989063417	NJERU SEVERINA WAMBETI	N.A.	60,000.00
1990075346	JANE WANJIRA KAMURU	N.A.	30,000.00
1996054746	JANE WAITHIEGENI NJUE	N.A.	10.00
20130032496	JOSPHAT MURIUKI KITHUMBU	N.A.	167,000.00
20150011948	MOSES KIGORO	N.A.	349,500.00
		Total	**691,510.00**

OUTSTANDING IMPREST REGISTER

28-NOV-18 01:12 PM

OM DATE:01-JUL-2012 **TO DATE:**30-NOV-2018 **For:** Embu - Trade and Tourism

PF/NO	Particulars	Desgination	Amount
19910003066	KATHULU NZOMO MUATHA	N.A.	488,000.00
1994032879	WARUE VIRGINIA NGUGI	N.A.	460,800.00
19980005463	POLLY WANJA	N.A.	46,000.00
1998001943	DAVID KITHISYA KISELI	N.A.	30,000.00
20110001477	MARTHA AKINYI ONAMU	EMB CLERK 1	236,800.00
20130032512	JOHNSON MUEMA MUSOMI	N.A.	53,400.00
20150011966	VICTOR MWAGIRE	N.A.	481,200.00
		Total	1,796,200.00

ANNEX 6

REPUBLIC OF KENYA

BANK RECONCILIATION

EMBU COUNTY GOVERNMENT

CENTRAL BANK OF KENYA RECURRENT ACCOUNT NUMBER : 1000170581 AS AT 30th june, 2018

	Kshs		Kshs
Balance as per Bank Certificate			21,514,172.50
Less -			
1.Payment in cash book not yet recorded in bank stetement (Unpresented cheques)			210,452,813.95
Receipts in the bank statement not in Cash Book			1,054,577.60
Add -			
3.Payment in Bank statement not yet recorded in Cash Book			
4. Receipts in cask book not yet recorded in Bank Statement			190,000,000.00
Reconcilled Cash book Balance			6,780.95
Bank Balance as per cash book			6,801.90
Difference (Unreconcilled Balance)			(20.95)

PREPARED BY:

....

Signature Designation

....

Date

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

..... ACCOUNTANT

Signature Designation

CHIEF OFFICER, FINANCE
30 JUN 2018
P.O. Box 96 - 60100, EMBU.

.....

Date

1.PAYMENT IN CASH BOOK NOT IN BANK STATEMENT					
No	**DATE**	**PAYEE**	**V/NO**	**AMOUNT**	**DATE CLEARED**
	5/27/2018	embu and sanitation	467/05	3,992.50	7/9/2018
	5/27/2018	embu water sanitation	468/05	7,772.00	7/2/2018
	5/27/2018	commissioner of domestic taxes	479/05	78,192.00	7/3/2018
	6/5/2018	sheila wambui	40/06	44,800.00	7/2/2018
	6/8/2018	daisy mukami	70/06	189500	7/2/2018
	6/18/2018	nhif	147/06	800.00	7/9/2018
	6/22/2018	vision star africa	182/06	2,359,063.75	7/2/2018
	6/22/2018	gekeno agencies	184/06	2,453,850.00	7/2/2018
	6/22/2018	kenyapower	187/06	3,254.00	7/6/2018
	6/22/2018	gideon muriithi	188/06	3,000.00	7/2/2018
	6/22/2018	kcb bank	190/06	15,687.00	7/4/2018
	6/22/2018	housing finance company	191/06	13,593.10	7/4/2018
	6/22/2018	equity bank	192/09	24,509,238.80	7/4/2018
	6/22/2018	kcb bank	193/06	495,573.60	7/4/2018
	6/22/2018	post bank	194/06	6,204.90	7/4/2018
	6/22/2018	co-operative bank of kenya	195/06	21,391,531.30	7/4/2018
	6/22/2018	national bank of kenya	196/06	1,033,475.40	7/4/2018
	6/22/2018	kenya commercial bank	197/06	14,111,851.20	7/4/2018
	6/22/2018	family bank	198/06	4,977,194.50	7/4/2018
	6/22/2018	barclays bank	199/06	10,188,061.40	7/4/2018
	6/22/2018	family bank	200/06	51,240.45	7/4/2018
	6/22/2018	co-operative bank of kenya	201/06	196,890.10	7/4/2018
	6/22/2018	sidian bank ltd	202/06	18,243.35	7/4/2018
	6/26/2018	consolidated bank	224/06	452,079.70	7/4/2018
	6/26/2018	transnation sacco	229/06	20,478.60	7/4/2018
	6/26/2018	devolpment bank		183,521.20	7/4/2018

	6/26/2018	nawiri sacco	230/06	2,111,677.05	7/4/2018
	6/26/2018	ukulima sacco	232/06	7,133,576.60	7/4/2018
	6/26/2018	daima sacco	233/06	55,507.05	7/4/2018
	6/26/2018	hazina sacco	234/06	66,638.10	7/4/2018
	6/26/2018	diamond trust bank	236/06	183,470.40	7/4/2018
	6/26/2018	fortune sacco	237/06	51,841.15	7/4/2018
	6/26/2018	nhif	238/06	3,726,600.00	7/6/2018
	6/26/2018	nssf	240/06	1,600.00	7/9/2018
	6/26/2018	jennifer.m.ndambiri	245/06	5,360.00	7/2/2018
	6/26/2018	lucy .w.gatithi	248/06	14,000.00	7/4/2018
	6/26/2018	winas sacco	249/06	12,546,480.65	7/4/2018
	6/26/2018	barclays bank	259/06	115,046.70	7/4/2018
	6/26/2018	harambee sacco	260/06	100,756.90	7/4/2018
	6/26/2018	jamii sacco	261/06	83,200.40	7/4/2018
	6/26/2018	commisioner of domestic taxes	266/06	491,792.80	7/3/2018
	6/26/2018	commisioner of domestic taxes	268/06	14,501.00	7/3/2018
	6/26/2018	ollin sacco	282/06	35,065.40	7/4/2018
	6/26/2018	equity bank	283/06	34,096.95	7/4/2018
	6/27/2018	chelestino mugo	287/06	48,720.00	7/2/2018
	6/27/2018	nyarus boutique	288/06	598,172.40	7/2/2018
	6/27/2018	miansu investiments	319/06	307,620.70	7/2/2018
	6/27/2018	eric mbogo	320/06	15,500.00	7/2/2018
	6/27/2018	lucy festus	322/06	2,500,000.00	7/2/2018
	6/27/2018	justus.r.kariuki	327/06	28,250.00	7/2/2018
	6/27/2018	ewasco	328/06	6,457.00	7/2/2018
	6/27/2018	kosila motor garage	329/06	223,224.15	7/2/2018
	6/28/2018	paul kivuti	332/06	25,000.00	7/2/2018
	6/28/2018	jufex auto hardware ltd	336/06	75,103.45	7/2/2018
	6/28/2018	kplc	[illegible]	[illegible]	7/2/2018
	6/28/2018	kenmax supplies	347/06	892,251.70	7/2/2018
	6/29/2018	nawiri sacco	350/06	14,240.00	7/6/2018
	6/29/2018	nssf	351/06	1,920.00	7/6/2018
	6/29/2018	joel mugane	355/06	18,000.00	7/9/2018
	6/29/2018	sheila wambui	356/06	97,908.00	7/2/2018
	6/27/2018	oriental wise auto garage	313/06	271,958.40	7/2/2018
	6/27/2018	oriental wise auto garage-w/tax	313/06	14,313.60	7/5/2018
	6/27/2018	ewasco	314/06	13,735.50	7/2/2018
	6/27/2018	martin mwaniki	315/06	15,300.00	7/2/2018
	6/27/2018	kplc	316/06	204,257.00	7/2/2018
	6/27/2018	kenmax supplies ltd	357/06	275,000.00	7/6/2018
	6/29/2018	meds ltd	361/06	8,944,839.00	7/6/2018
	6/29/2018	Samwel wangai	364/06	322,400.00	7/2/2018
	6/29/2018	chelestino mugo	360/06	46,900.00	7/6/2018
	6/29/2018	Justus fundi	367/06	600,000.00	7/6/2018
	6/29/2018	Sicily m.nguu	368/06	400,000.00	7/6/2018
	6/29/2018	Image bright	371/06	33,189.65	7/6/2018
	6/29/2018	w/tax	371/06	1,810.35	7/5/2018
	6/28/2018	caroline njeri	377/06	30,000.00	7/2/2018
	6/28/2018	maspad computer system	378/06	343,103.30	7/2/2018
	6/26/2018	commercial embu motor garage	380/06	227,011.05	7/2/2018
	6/26/2018	Alvin muchangi	381/06	82,200.00	7/2/2018
	6/29/2018	Alvin muchangi	382/06	95,000.00	7/2/2018
	6/28/2018	sheila wambui	382/06	1,203,422.00	7/2/2018
	6/28/2018	isaac .m.kyalo	384/06	315,000.00	7/2/2018
	6/30/2018	Nhif deductions for casuals	390/06	6,400.00	7/9/2018
	6/30/2018	commisioner of domestic taxes	400/06	42,085,908.35	7/3/2018
	6/29/2018	geoffrey kiringa	401/06	12,600.00	7/9/2018
	6/29/2018	shirika sacco	403/06	123,452.55	7/2/2018
	6/21/2018	winas sacco	404/06	318,003.50	7/4/2018
	6/28/2018	ewasco	416/06	570.00	7/2/2018
	6/26/2018	afya sacco	418/06	203,491.10	7/4/2018
	6/22/2018	Gabriel banda	421/06	100,000.00	7/6/2018
	6/30/2018	caroline wawira	422/06	320,000.00	7/6/2018
	6/30/2018	Editor kanini	423/06	16,388.00	7/6/2018

	6/30/2018	klng sound entertainment	424/06	18,965.50	7/6/2018
	6/30/2018	w/tax	425/06	1,034.50	7/5/2018
	6/30/2018	nechal enterprises	441/06	69,523.80	7/6/2018
	6/30/2018	w/tax	441/06	3,792.20	7/5/2018
	6/30/2018	sunstar hotel	456/06	938,793.10	7/6/2018
	6/30/2018	w/tax	456/06	51,206.90	7/5/2018
	6/30/2018	apa insurance	461/06	1,792,719.35	7/6/2018
	6/30/2018	muchoki kang'ata njenga $co.adv	463/06	3,040,000.00	7/6/2018
	6/30/2018	w/tax	463/06	160,000.00	7/5/2018
	6/30/2018	muchoki kang'ata njenga $co.adv	464/06	3,800,000.00	7/6/2018
	6/30/2018	w/tax	464/06	200,000.00	7/2/2018
	6/30/2018	Standard group	470/06	219,241.40	7/6/2018
	6/30/2018	w/tax	470/06	11,958.60	7/5/2018
	6/30/2018	Githunguri D farmer	475/06	9,319,783.60	7/6/2018
	6/30/2018	w/tax	475/06	508,351.85	7/5/2018
	6/30/2018	w/tax	480/06	31,008.60	7/9/2018
	6/29/2018	James njagi	484/06	2,480,000.00	7/5/2018
	6/29/2018	Agility general merchant	489/06	706,029.30	7/6/2018
	6/27/2018	w/tax	489/06	38,510.70	7/5/2018
	6/27/2018	New uhuru garage	490/06	134,200.00	7/6/2018
	6/30/2018	w/tax	480/06	1,691.40	7/6/2018
	6/27/2018	w/tax	490/06	7,320.00	7/5/2018
	6/27/2018	nhif		1,700.00	7/9/2018
	6/27/2018	KPLC		13,938.30	7/2/2018
	6/27/2018	Eric njeru		30,000.00	7/2/2018
	6/27/2018	paluma ltd		58,580.00	7/2/2018
	6/27/2018	maspad computer system		68,042.60	7/2/2018
	6/27/2018	quick kobil		200,000.00	7/5/2018
	6/27/2018	double tee holdings		980,000.00	7/2/2018
	6/27/2018	crown motors group		7,266,898.70	7/2/2018
	6/27/2018	witholding tax		75,000.00	7/5/2018
	6/27/2018	kplc		810,000.00	7/6/2018
	6/27/2018	eastman driving college		1,425,000.00	7/6/2018
	6/27/2018	concord medva		2,463,042.25	7/6/2018
	6/27/2018	stephen kinyua		236,500.00	7/9/2018
	6/27/2018	james njagi		280,874.00	7/9/2018
	6/27/2018	equity bank		449,105.70	7/9/2018
	6/27/2018	co-op bank		699,844.10	7/9/2018
	6/27/2018			399,786.75	7/10/2018
	6/27/2018			16,750.00	7/10/2018
	6/27/2018			31,500.00	7/10/2018
	6/27/2018	chelestino mugo		44,800.00	7/10/2018
	6/27/2018	equity bank		45,000.00	7/10/2018
	6/27/2018	co-op bank		69,000.00	7/10/2018
	6/27/2018	nancy waruguru muturi		70,000.00	7/10/2018
	6/27/2018	eric njeru ireri		102,900.00	7/10/2018
	6/27/2018	witholding tax		142.25	7/17/2018
	6/27/2018	slopes villa		2,607.75	7/17/2018
	TOTAL			210,452,813.95	

3.PAYMENT IN BANK STATEMENT NOT CASH BOOK

	DATE	PAYEE	AMOUNT
			NIL

4.RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK

NO	DATE	DETAIL	AMOUNT
	6/5/2018	COUNTY ZONE GENERAL SUPPLIES LTD	1,054,577.60
			1,054,577.60

5.RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT

NO	DATE	DETAIL	AMOUNT
	6/28/2018	Account transfer	190,000,000.00

ANNEX B

BANK RECONCILIATION
DEVELOPMENT ACCOUNT NO. 1000170597 AS AT 30 JUNE, 2018.
STATION: EMBU COUNTY

	shs
Balance as per Bank Certificate	5,313,176.90
Less -	
1.Payment in cash book not yet recorded in bank statement (Unpresented cheques)	300,870,316.96
2.Receipts in Bank Statement not yet recorded in Cash Book	-
Add -	
3.Payment in Bank statement not yet recorded in Cash Book	-
4. Receipts in cash book not yet recorded in Bank Statement	355,000,000.00
Reconcilled cash book balance	59,442,859.94
Bank Balance as per cash book	59,442,926.69
Unreconcilled balance (Difference)	66.75

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

Signature ..... Designation ACCOUNTANT I ..... Date 10/7/2018

CHIEF OFFICER, FINANCE
10 JUL 2018
P.O. Box 36 - 60100, EMBU.

2 Payment in cashbook not recorded in bank statement

V.NO	DATE	DETAILS	AMOUNT	DATE CLEARED
	18/05/2017	withholding vat	62,066.40	06-07-18
	30/06/2017	withholding tax	119,995.90	06-07-18
	30/06/2017	retention	199,846.70	09-07-18
	30/06/2017	withholding tax	59,954.00	09-07-18
	30/06/2017	withholding vat	103,369.00	09-07-18
	30/06/2017	withholding tax	72,000.00	06-07-18
	30/06/2017	withholding tax	14,998.80	09-07-18
	16/03/2018	jufex auto hardware re	119,852.90	06-07-18
	18/05/2017	victoria investiments-V	35,998.85	06-07-18
	06/06/2018	kagwe,kamau$karanja	5,702,335.10	05-07-18
	06/06/2018	kagwe,kamau$karanja	300,122.90	04-07-18
	06/07/2018	arams ltd embu	388,681.05	09-07-18
	06/07/2018	arams ltd embu-retent	14,250.00	06-07-18
	06/07/2018	arams ltd-w/tax	24,568.95	06-07-18
	06/07/2018	arams ltd-w/tax vat	47,500.00	06-07-18
	06/11/2018	wycmer agencies nrb	883,956.20	06-07-18
	25/6/2018	novacom technologies	818,263.55	05-07-18
	25/6/2018	novacom technologies	99,998.50	04-07-18
	25/6/2018	novacom technologies	29,999.55	04-07-18
	25/6/2018	novacom technologies	51,723.35	04-07-18
	25/6/2018	viomic investiments	1,224,745.90	05-07-18
	25/6/2018	viomic investiments-re	149,673.95	04-07-18
	25/6/2018	viomic investiments-w	44,902.20	04-07-18

	26/6/2018	kinsam	2,766,195.85	05-07-18
	26/6/2018	kinsam-w/tax	90,371.40	04-07-18
	26/6/2018	kinsam -w/tax vat	155,812.75	04-07-18
	26/6/2018	kinsam investiments	818,271.75	09-07-18
	26/6/2018	kinsam investiments-w	29,999.85	06-07-18
	26/6/2018	kinsam -retention	99,999.50	06-07-18
	26/6/2018	trade world	2,781,290.45	05-07-18
	26/6/2018	trade world-w/tax	90,864.55	04-07-18
	26/6/2018	trade world-w/tax vat	156,663.00	04-07-18
	26/6/2018	bremen ltd	3,266,007.55	09-07-18
	26/6/2018	bremen ltd-retention	399,132.80	09-07-18
	26/6/2018	bremen ltd-w/tax	119,739.85	09-07-18
	26/6/2018	bremen ltd-w/tax vat	206,448.00	09-07-18
	27/6/2018	royflex	1,507,053.25	09-07-18
	27/6/2018	royflex-w/tax	49,235.30	06-07-18
	27/6/2018	royflex-w/tax vat	84,888.45	06-07-18
	27/6/2018	limiko services	650,526.70	06-07-18
	27/6/2018	limiko services-w/tax	35,483.30	06-07-18
	27/6/2018	embumus ventures	132,010.35	04-07-18
	27/6/2018	pemuda enterprises c	88,711.45	09-07-18
	27/6/2018	smartnet logistics-w/ta	51,452.65	09-07-18
	27/6/2018	fitran africa	2,513,700.00	05-07-18
	27/6/2018	fitran africa-w/tax	132,300.00	04-07-18
	27/6/2018	westomaxx	3,533,066.40	05-07-18
	27/6/2018	westomaxx-w/tax	115,425.00	04-07-18
	27/6/2018	westomaxx-w/tax vat	199,008.60	04-07-18
	27/6/2018	jayton	1,634,947.90	05-07-18
	27/6/2018	jayton-w/tax	59,941.20	04-07-18
	27/6/2018	jayton-w/tax vat	103,346.90	04-07-18
	27/6/2018	jayton-retention	199,804.00	04-07-18
	27/6/2018	kenric	3,488,297.70	05-07-18
	27/6/2018	kenric-w/tax	113,962.40	04-07-18
	27/6/2018	kenric-w/tax vat	196,486.90	04-07-18
	27/6/2018	jayton enterprises	732,664.75	05-07-18
	27/6/2018	jayton-retention	89,537.60	04-07-18
	27/6/2018	jayton-w/tax vat	46,312.55	04-07-18
	27/6/2018	jayton-w/tax	26,861.30	04-07-18
	27/6/2018	kenric	1,636,278.40	05-07-18
	27/6/2018	kenric-retention	199,966.60	04-07-18
	27/6/2018	kenric-w/tax	59,990.00	04-07-18
	27/6/2018	kenric-w/tax vat	103,431.00	04-07-18
	27/6/2018	starken	814,868.55	09-07-18
	27/6/2018	starken-w/tax	29,875.10	06-07-18
	27/6/2018	starken-w/tax vat	51,508.75	06-07-18
	27/6/2018	kenric	3,271,607.65	05-07-18
	27/6/2018	kenric-w/tax	206,802.00	04-07-18
	27/6/2018	kenric-w/tax	119,945.15	04-07-18
	27/6/2018	kenric-w/tax	399,817.20	04-07-18
	27/6/2018	mumus ltd	1,468,652.80	05-07-18
	27/6/2018	mumus ltd-w/tax	47,980.75	04-07-18
	27/6/2018	mumus ltd-w/tax vat	82,725.45	04-07-18
	27/6/2018	himenes	3,668,273.30	09-07-18
	27/6/2018	himenes-w/tax vat	206,624.50	06-07-18

	27/6/2018	tashly	760,262.65	05-07-18
	27/6/2018	tashly-w/tax	24,837.70	04-07-18
	27/6/2018	tashly-w/tax vat	42,823.65	04-07-18
	25/6/2018	kenstar electricals	588,186.00	05-07-18
	25/6/2018	kenstar electricals-rete	71,881.15	04-07-18
	25/6/2018	kenstar-w/tax vat	37,179.90	04-07-18
	25/6/2018	kenstar-w/tax	21,564.35	02-07-18
	27/6/2018	sherimu-retention	385,290.50	04-07-18
	27/6/2018	sherimu-w/tax	115,587.15	04-07-18
	27/6/2018	sherimu-w/tax vat	199,288.20	04-07-18
	27/6/2018	njiru building	3,267,668.45	05-07-18
	27/6/2018	njiru building-retentio	399,335.80	04-07-18
	27/6/2018	njiru building-w/tax	119,800.75	04-07-18
	27/6/2018	njiru building-w/tax va	206,553.00	04-07-18
	27/6/2018	mawoni site constructi	2,446,713.00	05-07-18
	27/6/2018	mawoni site constructi	79,933.90	04-07-18
	27/6/2018	mawoni-w/tax vat	137,817.10	04-07-18
	27/6/2018	njiru building contract	3,137,857.25	09-07-18
	27/6/2018	njiwa technologies	1,217,807.25	09-07-18
	27/6/2018	njiwa technologies-ret	44,647.80	09-07-18
	27/6/2018	njiwa technololgies-w/	76,978.75	09-07-18
	27/6/2018	njiwa technologies-w/t	148,826.00	09-07-18
	27/6/2018	njiru contractors	3,781,096.50	06-07-18
	27/6/2018	njiru-retention	462,080.90	06-07-18
	27/6/2018	njiru-w/tax vat	239,007.35	06-07-18
	27/6/2018	njiru-w/tax	138,624.25	06-07-18
	27/6/2018	njiwa technologies	1,627,545.80	09-07-18
	27/6/2018	njiwa-retention	198,899.40	09-07-18
	27/6/2018	njiwa-w/tax	59,669.80	09-07-18
	27/6/2018	njiwa-w/tax vat	102,879.00	09-07-18
	28/6/2018	kep engineering ltd	1,835,297.00	06-07-18
	28/6/2018	kep-w/tax	59,959.00	06-07-18
	28/6/2018	kep engineering ltd-w/	103,377.60	06-07-18
	28/6/2018	kep engineering	1,636,420.80	06-07-18
	28/6/2018	kep-w/tax	59,995.00	06-07-18
	28/6/2018	kep-w/tax vat	103,440.00	06-07-18
	28/6/2018	evload contractors-ret	49,970.50	06-07-18
	28/6/2018	ripana contractors-ret	49,191.55	09-07-18
	28/6/2018	ripana-w/tax	14,757.45	09-07-18
	28/6/2018	ripana-w/tax vat	25,443.90	09-07-18
	28/6/2018	bagik enterprises	3,272,991.55	06-07-18
	28/6/2018	bagik enterprises-reter	399,986.35	06-07-18
	28/6/2018	bagik-w/tax vat	206,889.50	06-07-18
	28/6/2018	mutahl engineering	6,240,040.80	06-07-18
	28/6/2018	mutahi engineering-re	762,584.00	05-07-18
	28/6/2018	mutahi-w/tax	228,775.20	05-07-18
	28/6/2018	mutahi-w/tax vat	394,440.00	05-07-18
	28/6/2018	priska engineering-ret	198,550.00	04-07-18
	28/6/2018	priska-w/tax vat	102,698.30	04-07-18
	28/6/2018	priska-w/tax	59,565.00	04-07-18
	28/6/2018	deira engineering	1,628,788.75	05-07-18
	28/6/2018	deira engineering-rete	199,051.30	04-07-18
	28/6/2018	deira-w/tax vat	102,957.55	04-07-18

	28/6/2018	deira-w/tax	59,715.45	04-07-18
	28/6/2018	mutahi engineering	2,415,937.00	06-07-18
	28/6/2018	mutahi-w/tax vat	136,083.55	05-07-18
	28/6/2018	mutahi-w/tax	78,928.45	05-07-18
	28/6/2018	mutahi engineering	2,652,227.40	02-07-18
	28/6/2018	mutahi engineering	1,809,677.65	05-07-18
	28/6/2018	mutahi-retention	66,347.20	04-07-18
	28/6/2018	mutahi engineering	2,226,167.80	05-07-18
	28/6/2018	mutahi-retention	81,616.75	04-07-18
	28/6/2018	mutahi-w/tax	140,718.55	04-07-18
	28/6/2018	mutahi-w/tax vat	272,055.90	04-07-18
	28/6/2018	mutahi engineering	3,132,360.00	05-07-18
	28/6/2018	mutahi-retention	382,800.00	04-07-18
	28/6/2018	mutahi-w/tax vat	198,000.00	04-07-18
	28/6/2018	mutahi engineering	1,500,887.45	06-07-18
	28/6/2018	mutahi-w/tax	49,033.90	05-07-18
	28/6/2018	mutahi-w/tax vat	84,541.15	05-07-18
	28/6/2018	mutahi engineering	1,790,558.05	05-07-18
	28/6/2018	mutahi-w/tax vat	100,857.55	04-07-18
	28/6/2018	mutahi-w/tax	58,497.40	04-07-18
	28/6/2018	jufex auto hardware	687,814.05	05-07-18
	28/6/2018	bricokes co. ltd	393,652.25	09-07-18
	28/6/2018	bricokes co. ltd-retenti	48,107.50	06-07-18
	28/6/2018	bricokes-w/tax	14,432.25	06-07-18
	28/6/2018	bricokes-w/tax vat	24,883.20	06-07-18
	28/6/2018	bricokes-w/tax vat	24,883.20	06-07-18
	28/6/2018	pathways express	1,465,200.00	09-07-18
	28/6/2018	pathways express-w/t	79,920.00	06-07-18
	28/6/2018	waamin enterprises	859,980.00	09-07-18
	28/6/2018	waamin enterprises-w	46,908.00	06-07-18
	28/6/2018	westomaxx investimer	46,584.50	06-07-18
	28/6/2018	westomaxx-w/tax	27,018.70	06-07-18
	28/6/2018	lunar engineering ltd	641,783.00	09-07-18
	28/6/2018	lunar engineering ltd-v	20,967.00	09-07-18
	28/6/2018	lunar-w/tax vat	36,150.00	09-07-18
	28/6/2018	kinsam	3,176,046.20	09-07-18
	28/6/2018	rockstay co. ltd	490,129.75	09-07-18
	28/6/2018	njiwa technologies	1,226,186.40	09-07-18
	28/6/2018	njiwa-retention	149,850.00	09-07-18
	28/6/2018	njiwa-w/tax vat	77,508.60	09-07-18
	28/6/2018	njiru building contracte	751,481.65	09-07-18
	28/6/2018	njiru-w/tax vat	47,502.00	09-07-18
	28/6/2018	mawoni-w/tax	119,702.15	09-07-18
	28/6/2018	mawoni-w/tax vat	206,383.00	06-07-18
	28/6/2018	sheckdaves	2,370,689.65	09-07-18
	28/6/2018	sheckdaves-w/tax	129,310.35	06-07-18
	28/6/2018	njiru building	3,269,870.45	09-07-18
	28/6/2018	elipwan-w/tax vat	51,723.90	04-07-18
	28/6/2018	degva investiment	1,963,739.10	06-07-18
	28/6/2018	degva investiment-ret	239,985.00	06-07-18
	28/6/2018	degvw-w/tax	71,995.50	06-07-18
	28/6/2018	degva-w/tax vat	124,130.15	06-07-18
	29/6/2018	achelles material	3,733,172.40	09-07-18

	29/6/2018	achelles material-w/ta	203,627.60	06-07-18
	29/6/2018	frame and fabric	981,857.20	09-07-18
	29/6/2018	frame and fabric-reten	119,991.00	09-07-18
	29/6/2018	frame$fabric-w/tax va	62,064.30	09-07-18
	29/6/2018	frame$fabric-w/tax	35,997.30	09-07-18
	29/6/2018	geeland engineering	408,863.15	09-07-18
	29/6/2018	geeland engineering-r	49,966.40	09-07-18
	29/6/2018	geeland-w/tax	14,989.90	09-07-18
	29/6/2018	geeland-w/tax vat	25,844.70	09-07-18
	29/6/2018	wiljan kings africa ltd	981,926.95	09-07-18
	29/6/2018	wiljan kings africa ltd-r	119,999.50	09-07-18
	29/6/2018	wiljan-w/tax vat	62,068.70	09-07-18
	29/6/2018	wiljan-w/tax	35,999.85	06-07-18
	29/6/2018	peanco ltd	2,350,607.90	06-07-18
	29/6/2018	peanco ltd-retention	287,263.50	06-07-18
	29/6/2018	peanco-w/tax	86,179.05	06-07-18
	29/6/2018	peanco-w/tax vat	148,584.55	06-07-18
	29/6/2018	brivi enterprises	922,807.80	09-07-18
	29/6/2018	brivi enterprises-reten	112,774.60	09-07-18
	29/6/2018	brivi-w/tax vat	58,331.70	09-07-18
	29/6/2018	brivi-w/tax	33,832.40	09-07-18
	29/6/2018	meril concepts	637,127.60	09-07-18
	29/6/2018	gakono electrical servi	2,776,410.00	06-07-18
	29/6/2018	gakono electrical servi	339,300.00	06-07-18
	29/6/2018	gakono-w/tax	101,790.00	06-07-18
	29/6/2018	gakono-w/tax vat	175,500.00	06-07-18
	29/6/2018	maria driving school	942,590.00	09-07-18
	29/6/2018	dnd contractors	1,831,308.37	06-07-18
	29/6/2018	dnd contractors-w/tax	59,828.70	06-07-18
	29/6/2018	dnd contractors-w/tax	103,152.95	06-07-18
	30/6/2018	frikal solutions	935,948.30	09-07-18
	30/6/2018	frikal solutions-w/tax	51,051.70	06-07-18
	29/6/2018	deira engineering	3,670,506.65	06-07-18
	29/6/2018	deira engineering-w/ta	119,915.15	06-07-18
	29/6/2018	deira engineering -w/t	206,750.30	06-07-18
	29/6/2018	mutahi engineering	2,452,685.95	06-07-18
	29/6/2018	mutahi-w/tax	89,921.50	06-07-18
	29/6/2018	deira engineering	3,670,504.80	06-07-18
	29/6/2018	deira-w/tax	119,915.10	06-07-18
	29/6/2018	deira-w/tax vat	206,750.20	06-07-18
	06/07/2018	jedah supplies	2,719,461.45	05-07-18
	06/07/2018	jedah supplies-w/tax	143,129.55	04-07-18
	30/6/2018	brivi enterprises	408,896.35	06-07-18
	30/6/2018	brivi-w/tax	14,991.15	06-07-18
	30/6/2018	brivi-w/tax vat	25,846.80	06-07-18
	30/6/2018	accra works ltd	2,536,623.10	09-07-18
	30/6/2018	accra works ltd-retenti	309,996.10	09-07-18
	30/6/2018	accra works-w/tax	92,998.80	09-07-18
	30/6/2018	accra works-w/tax vat	160,342.80	09-07-18
	30/6/2018	queens $revin ltd	2,290,751.80	06-07-18
	30/6/2018	queens $revin ltd-rete	279,948.60	06-07-18
	30/6/2018	queens$revins-w/tax	83,984.60	06-07-18
	30/6/2018	queens $revins -w/tax	144,801.00	06-07-18

	30/6/2018	westomaxx	1,151,903.60	06-07-18
	30/6/2018	westomaxx-w/tax	37,632.60	06-07-18
	30/6/2018	westomaxx-w/tax vat	64,883.80	06-07-18
	30/6/2018	peanco ltd	1,968,982.20	06-07-18
	30/6/2018	peanco-w/tax	72,187.70	05-07-18
	30/6/2018	peanco-w/tax vat	124,461.55	05-07-18
	30/6/2018	kepas global	847,664.05	09-07-18
	30/6/2018	kepas -retention	103,591.50	09-07-18
	30/6/2018	kepas-w/tax	31,077.45	09-07-18
	30/6/2018	kepas-w/tax vat	53,581.80	09-07-18
	30/6/2018	mkate maisha	817,267.35	06-07-18
	30/6/2018	mkate maisha-retentic	99,876.75	05-07-18
	30/6/2018	mkate maisha-w/tax v	51,660.40	05-07-18
	27/6/2018	muthatari	1,348,997.75	09-07-18
	27/6/2018	muthatari-w/tax vat	75,985.60	06-07-18
	27/6/2018	muthatari-w/tax	44,071.65	06-07-18
	30/6/2018	truco enterprises	1,885,681.35	06-07-18
	30/6/2018	truco enterprises-w/ta	61,605.05	05-07-18
	30/6/2018	truco enterprises-w/ta	106,215.60	05-07-18
	30/6/2018	abimil enterprises	1,193,164.50	09-07-18
	30/6/2018	abimil enterprises-w/t	38,980.60	09-07-18
	30/6/2018	abimil-w/tax vat	67,207.90	09-07-18
	30/6/2018	rocklil ltd	1,115,916.40	09-07-18
	30/6/2018	rocklil ltd-w/tax	36,456.90	09-07-18
	30/6/2018	rocklil-w/tax vat	62,856.90	09-07-18
	30/6/2018	green tent enterprises	1,021,595.00	06-07-18
	30/6/2018	green tent enterprises	124,847.25	05-07-18
	30/6/2018	green tent-w/tax vat	64,576.15	05-07-18
	30/6/2018	green tent-w/tax	37,454.20	05-07-18
	30/6/2018	kings.g.supply	1,628,905.75	06-07-18
	30/6/2018	kings.g.supply-retentic	199,065.60	05-07-18
	30/6/2018	kings.g.supply-w/tax	59,719.70	05-07-18
	30/6/2018	kings.g.supply-w/tax v	102,964.95	05-07-18
	30/6/2018	kings.g.supply	1,799,403.25	09-07-18
	30/6/2018	kings.g.supply-w/tax	65,970.55	09-07-18
	30/6/2018	kings.g.supply-w/tax v	113,742.30	09-07-18
	30/6/2018	dylix co. ltd	2,444,067.25	09-07-18
	30/6/2018	dylix co. ltd-retention	298,685.00	09-07-18
	30/6/2018	dylix-w/tax	89,605.50	09-07-18
	30/6/2018	dylix-w/tax vat	154,492.25	09-07-18
	30/6/2018	dylix co.ltd	1,635,428.85	06-07-18
	30/6/2018	dylix-retention	199,862.80	06-07-18
	30/6/2018	dylix-w/tax	59,958.85	06-07-18
	30/6/2018	dylix-w/tax	103,377.30	06-07-18
	30/6/2018	exprezone ltd	3,223,000.00	09-07-18
	30/6/2018	exprezone ltd-w/tax	175,800.00	06-07-18
	30/6/2018	nyabiro	562,292.45	09-07-18
	30/6/2018	nyabiro-w/tax	18,370.05	09-07-18
	30/6/2018	nyabiro-w/tax vat	31,672.50	09-07-18
	30/6/2018	jufex auto hardware-r	398,481.30	05-07-18
	30/6/2018	jufex-w/tax	119,544.40	05-07-18
	30/6/2018	jufex-w/tax vat	206,111.00	05-07-18
	30/6/2018	sky light kenya	1,171,104.30	06-07-18

	30/6/2018	sky light-w/tax	38,259.90	06-07-18
	30/6/2018	sky light-w/tax vat	65,965.30	06-07-18
	30/6/2018	gatoori	2,688,689.65	09-07-18
	30/6/2018	gatoori-w/tax	87,839.30	09-07-18
	30/6/2018	gatoori-w/tax vat	151,447.05	09-07-18
	30/6/2018	gatoori	1,887,722.65	06-07-18
	30/6/2018	gatoori-w/tax	61,671.75	05-07-18
	30/6/2018	gatoori-w/tax vat	106,330.60	05-07-18
	30/6/2018	brakajo general	532,431.00	09-07-18
	30/6/2018	brakajo general-retent	65,067.40	09-07-18
	30/6/2018	brakajo-w/tax vat	33,655.55	09-07-18
	30/6/2018	brakajo-w/tax	19,520.20	09-07-18
	30/6/2018	sammy mwangi	114,800.00	05-07-18
	30/6/2018	proper county service	2,825,862.05	09-07-18
	30/6/2018	proper county service-	154,137.95	06-07-18
	30/6/2018	p$p hub consulting	1,844,776.05	09-07-18
	30/6/2018	p$p hub consulting-w/	100,624.15	06-07-18
	30/6/2018	hussein driving school	1,368,000.00	06-07-18
	30/6/2018	clearmark solutions	2,051,914.50	06-07-18
	30/6/2018	david kithaka	180,000.00	06-07-18
	30/6/2018	jufex autohardware	870,987.50	09-07-18
	30/6/2018	jufex-w/tax	28,455.10	06-07-18
	30/6/2018	jufex auto hardware	1,156,600.20	06-07-18
	30/6/2018	jufex auto hardware-re	141,346.00	06-07-18
	30/6/2018	jufex-w/tax	42,403.80	06-07-18
	30/6/2018	nthunguni	1,187,876.35	06-07-18
	30/6/2018	nthunguni-w/tax	43,550.45	06-07-18
	30/6/2018	ntunguni-w/tax vat	75,087.00	06-07-18
	30/6/2018	kplc	918,275.85	06-07-18
	30/6/2018	jufex auto hardware	1,226,366.40	06-07-18
	30/6/2018	jufex auto hardware-re	149,872.00	05-07-18
	30/6/2018	jufex-w/tax	44,961.60	05-07-18
	30/6/2018	jufex-w/tax vat	77,520.00	05-07-18
	30/6/2018	sherimu enterprises	916,793.10	09-07-18
	30/6/2018	sherimu enterprises-w	50,006.90	06-07-18
	30/6/2018	mawoni sites	1,597,370.70	09-07-18
	30/6/2018	mawoni sites-w/tax	87,129.30	06-07-18
	30/6/2018	sheckdaves ltd	1,830,172.40	09-07-18
	30/6/2018	sheckdaves ltd-w/tax	99,827.60	06-07-18
	30/6/2018	sherimu enterprises	1,165,541.65	09-07-18
	30/6/2018	sherimu-retention	142,438.70	09-07-18
	30/6/2018	sherimu-w/tax vat	73,675.20	09-07-18
	30/6/2018	mawoni sites construc	605,533.95	09-07-18
	30/6/2018	mawoni-w/tax	22,200.35	09-07-18
	30/6/2018	mawoni-retention	74,001.20	09-07-18
	30/6/2018	mawoni-w/tax vat	38,276.50	09-07-18
	30/6/2018	kamuti building	2,535,120.50	09-07-18
	30/6/2018	kamuti building-retent	309,812.45	09-07-18
	30/6/2018	kamuti building-w/tax	92,943.75	09-07-18
	30/6/2018	kamuti building-w/tax	160,247.80	09-07-18
	30/6/2018	njiwa technologies	1,861,661.05	09-07-18
	30/6/2018	njiwa technologies-ret	227,510.20	09-07-18
	30/6/2018	njiwa-w/tax	68,253.05	09-07-18

	30/6/2018	njiwa-w/tax vat	117,677.70	09-07-18
	30/6/2018	njiru building	3,271,114.25	06-07-18
	30/6/2018	njiru building-retentio	399,756.90	05-07-18
	30/6/2018	njiru-w/tax	119,927.05	05-07-18
	30/6/2018	njiru-w/tax vat	206,770.80	05-07-18
	30/6/2018	jimmex construction	646,080.55	09-07-18
	30/6/2018	jimmex construction-w	36,392.05	06-07-18
	30/6/2018	jimmex construction-w	21,107.40	06-07-18
	30/6/2018	dylix co. ltd	1,227,012.85	09-07-18
	30/6/2018	dylix co. ltd-retention	149,951.00	09-07-18
	30/6/2018	dylix-w/tax	44,985.30	06-07-18
	30/6/2018	dylix-w/tax vat	77,560.85	09-07-18
	30/6/2018	peanco ltd	1,744,478.05	06-07-18
	30/6/2018	peanco ltd-w/tax	56,991.95	05-07-18
	30/6/2018	peanco ltd-w/tax vat	98,262.00	05-07-18
	30/6/2018	isaac $timothy	2,871,614.75	09-07-18
	30/6/2018	isaac $timothy-retenti	350,934.80	09-07-18
	30/6/2018	isaac$timothy-w/tax	105,280.45	09-07-18
	30/6/2018	isaac$timothy-w/taxva	181,518.00	09-07-18
	30/6/2018	jufex hard ware	803,117.65	09-07-18
	30/6/2018	jufex-w/tax	26,237.80	09-07-18
	30/6/2018	jufex-w/tax vat	45,237.55	09-07-18
	30/6/2018	insigina dezyns	1,892,521.55	09-07-18
	30/6/2018	insigina dezyns-w/tax	103,228.45	06-07-18
	30/6/2018	archbuid ltd	1,800,301.70	09-07-18
	30/6/2018	archbuid ltd-w/tax	98,198.30	06-07-18
	30/6/2018	mantrac kenya ltd	854,715.00	09-07-18
	30/6/2018	mantrac kenya ltd-w/t	44,985.00	06-07-18
	30/6/2018	rirac driving school	1,130,500.00	06-07-18
	30/6/2018	rirac driving school-w/	1,635,837.70	06-07-18
	30/6/2018	waiken ventures-w/tax	103,403.10	06-07-18
	30/6/2018	waiken ventures-w/tax	59,973.80	06-07-18
	30/6/2018	pilot glass smart	981,889.15	06-07-18
	30/6/2018	pilot glass smart-reten	119,994.90	06-07-18
	30/6/2018	pilot glassmart-w/tax	35,998.45	06-07-18
	30/6/2018	stean ventures ltd	376,465.50	06-07-18
	30/6/2018	stean ventures ltd-w/t	20,534.50	06-07-18
	30/6/2018	kibetu general builders	2,454,825.95	06-07-18
	30/6/2018	kibetu general builders	299,999.80	06-07-18
	30/6/2018	kibetu-w/tax	89,999.95	06-07-18
	30/6/2018	kibetu-w/tax vat	155,172.30	06-07-18
	30/6/2018	wanczer contractors lt	88,323.20	06-07-18
	30/6/2018	wanczer conractors ltd	152,281.40	06-07-18
	30/6/2018	kutus rangers	1,311,238.25	06-07-18
	30/6/2018	kutus rangers-w/tax	42,838.05	06-07-18
	30/6/2018	kutus-w/tax vat	73,858.70	06-07-18
	30/6/2018	macjay enterprises	2,556,592.50	05-07-18
	30/6/2018	macjay enterprises-w/	134,557.50	04-07-18
	30/6/2018	pamed contractors ltd	3,598,254.80	05-07-18
	30/6/2018	pamed contractors ltd	202,680.50	04-07-18
	30/6/2018	pamed contractors-w/	117,554.70	04-07-18
	30/6/2018	mcm$allocia tea advoc	8,265,000.00	05-07-18
	30/6/2018	mcm$allocia tea advoc	435,000.00	04-07-18

	30/6/2018	njeru ithiga$co. advoc	2,280,000.00	05-07-18
	30/6/2018	njeru ithiga$co. advoc	120,000.00	04-07-18
	30/6/2018	himenes solutions	3,082,731.95	06-07-18
	30/6/2018	himenes solutions-w/t	100,712.60	06-07-18
	30/6/2018	himenes solutions-w/t	173,642.45	06-07-18
	30/6/2018	mawoni site construct	1,952,500.00	09-07-18
	30/6/2018	sherimu enterprises	498,052.75	09-07-18
	30/6/2018	sherimu-w/tax	18,259.85	06-07-18
	30/6/2018	sherimu-retention	60,866.10	06-07-18
	30/6/2018	sherimu-w/tax vat	31,482.50	06-07-18
	30/6/2018	njiru building	613,052.80	09-07-18
	30/6/2018	njiru-w/tax	22,476.00	06-07-18
	30/6/2018	njiru-w/tax vat	38,751.75	06-07-18
	30/6/2018	sherimu enterprises	1,485,948.30	09-07-18
	30/6/2018	sherimu-w/tax	81,051.70	06-07-18
	30/6/2018	wanczer contractors lt	2,192,995.19	09-07-18
	30/6/2018	wanczer contractors lt	71,645.00	06-07-18
	30/6/2018	wanczer conractors ltd	123,525.85	06-07-18
	30/6/2018	webtribe	22,731,641.15	09-07-18
	30/6/2018	webtribe-w/tax	1,239,907.70	06-07-18
			300,870,316.96	
	3. Payment in bank statement not recorded in cashbook			
	DATE	**DETAIL**	**AMOUNT**	
		TOTALS	-	
	4. Receipts in Cash Book not yet recorded in Bank Statement.			
	DATE		**AMOUNT**	
	30/06/2018	TREASURY ORDER	120,000,000.00	02-07-18
	30/06/2018	TREASURY ORDER	105,000,000.00	05-07-18
	30/06/2018	TREASURY ORDER	130,000,000.00	06-07-18
			355,000,000.00	
	5. Receipt in bank statement not recorded in cash book			
	DATE			
			AMOUNT	
			-	

ANNEX 8

SUMMARY OF BOARD OF SURVEY FOR MBEERE NORTH SUB-COUNTY

DEPARTMENT	SECTION	CASH IN HAND AS AT 30/6/2018 IN KSHS.
FINANCE & PLANNING	REVENUE OFFICE SIAKAGO	103,940
HEALTH	SIAKAGO LEVEL 4	5,950
	ISHIARA LEVEL 4	10,900
AGRICULTURE	VETERINARY	—
	FISHERIES	—
	CO-OPERATIVE	—
LANDS	PHYSICAL PLANNING	—
TOTALS		129,790.00

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

1. Jesee Karanja — Chairperson — Sign: .....
2. Sammy Mwangi — Member — Sign: .....
3. Daisy Njeru — Member — Sign: .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) SIAKAGO LEVEL 4
as at the close of business on 30/6/2018

The board, consisting of:- (Names and official titles)
JESSE KARANJA (REVENUE OFFICER); SAMMY MWANGI (ACCOUNTANT) DAISY NJERU (ACCOUNTANT)
assembled at the office of the District Accountant (.....) at .....(time)
on the 02/7/2018 (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the 30/6/2018

Cash in hand ..... Shs: 5,850.00

Bank balance ..... Shs: N/A 34,970.02

The Bank Certificate of balance showed a sum of Kshs. (in words) Thirty four thousand nine hundred and seventy shilling (Kshs. 34,970 Cts. 02
standing to the credit of the account on (date) N/A

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

JESSE KARANJA

Chairman/Chairlady

Date: 02/7/2018 Members of Board

(1) SAMMY MWANGI

(2) DAISY NJERU

2

CO-OPERATIVE BANK
We are you

The Co-operative Bank of Kenya Limited
Siakago Branch
P.O Box 193-60104
Tel: 068-21004
Mobile: 0714 052557, 0732 327613
Fax: 068-21009
SIAKAGO
Email: siakagobr@co-opbank.co.ke

July 17, 2018.

OFFICE OF THE
MEDICAL SUPERINTENDENT,
MBEERE DISTRICT HOSPITAL,
Po Box 81-60104,
Siakago.

Dear Sir/Madam,

RE: MBEERE DISTRICT HOSPITAL REVENUE ACCOUNT
CERTIFICATE OF BALANCE AS AT 30th JUNE 2018

We hereby certify that the cleared balance in your accounts as at the close of business on 30th June 2018 is as follows:

ACCOUNT NO	ACCOUNT NAME	CLEARED BALANCE
01141569278801	MBEERE DISTRICT HOSPITAL REVENUE ACCOUNT	34,970.02

Thank you for banking with us.

Yours Faithfully,

SHUNEM WANJIRA
SERVICE MANAGER

Directors: John Murugu (Chairman), Dr. Gideon Muriuki (Group Managing Director & CEO), M. Malonza (Vice Chairman), J. Sitienei, B. Simiyu, P. Githendu, W. Ongoro, R. Kimanthi, W. Mwambia, R. Simani (Mrs), L. Karissa, G. Mburia.

3

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ..... as at the close of business on .....

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: .....

Bank balance ..... Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....

Chairman/Chairlady

Date: ..... Members of Board (1) .....

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) [illegible] as at the close of business on ...30/6/2018... [illegible]

The board, consisting of:- (Names and official titles)

JESSE KARANJA (RO-RUN-ONJE); SAMMY MINANI (ACCOUNTANT) & [illegible] (ACCO...

assembled at the office of the District Accountant (.....) at .....(time) on the ...02/7/2018.... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the ..30/6/2018....

Cash in hand ..... Shs: ...103,940.....

Bank balance ..... Shs: ...507,708.41.....

The Bank Certificate of balance showed a sum of Kshs. (in words) .... (Kshs ..... Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

JESSE KARANJA – [signature]

Chairman/Chairlady

Date: ...02/7/2018..... Members of Board (1) SAMMY MINANI [signature]

(2) [illegible] [signature]

CO-OPERATIVE BANK
We are you

FORM No. A 51

CERTIFICATE OF BALANCE

Branch EMBU Date 23/07/2018

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) ISHIARA DISTRICT HOSPITAL

A/C No. 0 1 1 4 1 4 0 8 2 1 1 5 0 0

In the books of this Branch as at 30/06/2018

Amount to Kshs 427 378.40

Amount in words Four Hundred Twenty Seven Thousand Three Hundred Seventy Eight Cents 40/100

Authorised Signatory

CO-OPERATIVE BANK
We are you

FORM No. A 51

CERTIFICATE OF BALANCE

Branch EMBU Date 23/7/2018

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) ISHIARA DISTRICT HOSPITAL

A/C No. 0 1 1 4 1 4 0 8 2 1 1 5 0 1

In the books of this Branch as at 30/06/2018

Amount to Kshs 80 330.01

Amount in words Eighty Thousand Three Hundred Thirty Cents 01/100

Authorised Signatory

SUMMARY OF BOARD OF SURVEY FOR MBEERE SOUTH SUB-COUNTY

DEPARTMENT	SECTION	CASH IN HAND AS AT 30/6/2018 IN KSHS.
FINANCE & PLANNING	REVENUE OFFICE KIRITIRI	548,022=
HEALTH	KIRITIRI HEALTH CENTRE	18,080=
	PUBLIC HEALTH OFFICE	NIL
AGRICULTURE	AMS MACHANG'A	NIL
	LIVESTOCK	NIL
TOTALS		566,102

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

1. Eric Kinyua MBOG — Chairperson — Sign: .....
2. John Kariuki — Member — Sign: .....
3. Elizabeth Nduhiu — Member — Sign: .....

MINUTES OF THE BOARD OF SURVEY FOR MBEERE SOUTH ON 2ND JULY 2018

MEMBERS

ERIC M MBOGO

ELIZABETH NDUHIU

JOHN K. IRERI

MIN BS 1 2018

The members assembled at 9.00am and briefly prepared a schedule of offices to visit for this important exercise.

MIN BS 2 2018 KIRITIRI HOSPITAL

The members visited the Kiritiri hospital and were guided through by the health administrator. The weeks collections (cash in hand) as at 30th June 2018 was kshs 18,080/=. The cash was to be banked with agents at Kiritiri market.

MIN BS 3 2018 PUBLIC HEALTH

The returns from various collections for public health as at 30th June 2018 were as follows:

1.	Makima	kshs 16,400/=
2.	Mbeti south	kshs 76,100/=
3.	Mwea	kshs 20,200/=
4.	Mavuria	kshs 61,300/=
	Total	**kshs 174,000/=**

The total cash was banked by 30th june 2018 as per the respective banking slips presented.

MIN BS 4 2018. KIRITIRI REVENUE OFFICE

The returns from various collections for bus parks, CESS points and the markets as at 30th June 2018 were as follows:

1.	MUTUOBARE	Kshs 189,650/=
2.	MACHANGA	kshs nill
3.	GACHOKA	KSHS 22,950/=
4.	MUNYORI	KSHS 60,650/=
5.	BUSPARK	KSHS. 34,550
6.	MARKET	KSHS.71,650
7.	RWIKA (CESS)	KSH. NIL

8. MWEA KSHS. 26,668
9. SUB COUNTY OFFICE KSHS. 141,904

TOTAL SHS. 548,022

The challenges were incurred in depositing the cash in time because they relied on agents and at times there were challenge in having enough float and the area of coverage is very big and therefore needed more time to submit the returns.

MIN BS 5 2018 AMS MACHANGA

All the cash collected at AMS Machanga relating to the period was banked by 30th June 2018 .The last banking done was ksh,9,000 dated 25th June 2018 as per the slip presented.

MIN BS 6 2018 LIVESTOCK

The total cash amounting to kshs. 34,025 collected by livestock department was banked by 30th June 2018 .

Minutes written by ..... JOHN K. IRURI

Confirmed by ERIC M. MBORO .....

SUMMARY OF BOARD OF SURVEY FOR MBEERE SOUTH SUB-COUNTY

DEPARTMENT	SECTION	CASH IN HAND AS AT 30/6/2018 IN KSHS.
FINANCE & PLANNING	REVENUE OFFICE KIRITIRI	548,022 =
HEALTH	KIRITIRI HEALTH CENTRE	18,080 =
	PUBLIC HEALTH OFFICE	Nil
AGRICULTURE	AMS MACHANG'A	Nil
	LIVESTOCK	NIL
TOTALS		566,102 =

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

1. Eric Kinyua MBOGO Chairperson Sign: .....
2. John Kariuki Member Sign: .....
3. Elizabeth Nduhiu Member Sign: .....

EMBU COUNTY GOVERNMENT

Department Of Finance and Economic Planning

Mobile: +254 771 204 003/+254 707 192 924 Tel: 254 68 30686/30656
Address: P. O. Box 36 – 60100 Embu Town House Email: Info@embu.go.ke
Web:www.embu.go.ke

Date: 4th JULY 2018

TO: C.O.FINANCE
EMBU COUTY GVT.

Dear Madam,

RE: REPORT ON BOARD OF SURVEY 2017/2018

The above subject matter refers:

In reference to your letter EC /FIN/60/SUR/1/12 VOL.1(1) dated 27th June 2018,analysed below and attached forms, see the report from Runyenjes Sub County as at 30TH June 2018 for your perusal and confirmation.

;NO	FACILITY	30th June 2018 cash in hand	Bank balnce 30th June 2018	CHEQUE
L	KARURUMO LEVEL3 HOSPITAL	80.00	68,860.5	-
2	RUNYENJES LEVEL4 HOSPITAL	25,880.00	8,031,364.62	-
	-DO-	-	115,976.04	
-	RUNYENJES CASH OFFICE	44,740.00	-	66,700.00
4	PUBLIC HEALTH-RUNYENJES	-	486,049.83	-
5	KIANJOKOMA LEVEL 4	11,020.00	8,895.01	-

JOHN MUCEE
CHAIRMAN

A/c #1253175558

F.O. 51

REPUBLIC OF KENYA

KARURUMO LEVEL 43

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ..... as at the close of business on .....

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: 80/-

Bank balance ..... Shs: 68,860.53

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

JOHN MUCEE

Chairman/Chairlady

Date: 2.7.2019 Members of Board (1) D. GITHAIGA

(2)

APC 8114140846 2200

F.0. 51

REPUBLIC OF KENYA

RUNYENJES LEVEL 4

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ..... as at the close of business on .....

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: 25880/-

Bank balance ..... Shs: 8,031,364.62

The Bank Certificate of balance showed a sum of Kshs. (in words) .... (Kshs ..... Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

JOHN MUCEE

Chairman/Chairlady

Date: 2. 7. 2018 Members of Board

(1) D. GITHAIGA

(2) P. NYADWENY

A/c 0114140846201

REPUBLIC OF KENYA

RUNYENJES LEVEL 4

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ..... as at the close of business on .....

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: ~~115,976.04~~ .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: .....-

Bank balance ..... Shs: 115,976.04

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

..... JOHN MUCHE

Chairman/Chairlady

Date: 2.7.2018 Members of Board (1) .....D. GITHAIGA....

(2) .....

REPUBLIC OF KENYA

RUNYENJES SUB-COUNTY (EARTH OFFICE)

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ..... as at the close of business on .....

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: 49,740/=

Bank balance ..... Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

JOHN MUGE

Chairman/Chairlady

Date: 2.7.2018 ..... Members of Board (1) D. GITHAIGA

(2) P. NYAGA

A/C No. 0114141084618001

F.O. 51

REPUBLIC OF KENYA

Public Health - Runyenjes.

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ..... as at the close of business on .....

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: NIL

Bank balance ..... Shs: 486,049.83

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

..... JOHN MAGEE

Chairman/Chairlady

Date: 2.7.2018 Members of Board (1) ..... D. GITHAIGA

(2) .....

A/C No. 0114140846 1801

REPUBLIC OF KENYA

KANJOKOMA PUBLIC HEALTH

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ..... as at the close of business on .....

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: .....NIL.....

Bank balance ..... Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) .... (Kshs ..... Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

JOHN MUCEE

Chairman/Chairlady

Date: .....2.7.2018..... Members of Board

(1) ...D. GITHAIGA

(2) ...P. NYADWAY...

0114140846160 1
A/c ~~H25317558~~

F.0. 51

REPUBLIC OF KENYA

KIANJOKOMA LEVEL 4.

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) KIANJOKOMA as at the close of business on .....30/6/2018.

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: ~~16,390~~ 11,020/-

Bank balance ..... Shs: ~~68,~~ 8,895.01

The Bank Certificate of balance showed a sum of Kshs. (in words) .... (Kshs ..... Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

..... JOHN MUCEE

Chairman/Chairlady

Date: ..... Members of Board

(1) ..... D. GITHAIGA.

(2) P. NYADWENY

EMBU COUNTY GOVERNMENT

Department Of Finance and Economic Planning

Mobile: +254 771 204 003/+254 707 192 924 Tel: 254 68 30686/30656
Address: P. O. Box 36 – 60100 Embu Town House Email: Info@embu.go.ke
Web:www.embu.go.ke

Date: 4th JULY 2018

TO: C.O.FINANCE
EMBU COUTY GVT.

Dear Madam,

RE: REPORT ON BOARD OF SURVEY 2017/2018

The above subject matter refers:

In reference to your letter **EC /FIN/60/SUR/1/12 VOL.1(1) dated 27th June 2018,** analysed below and attached forms, see the report from Runyenjes Sub County as at 30TH June 2018 for your perusal and confirmation.

SNO	FACILITY	30th June 2018 cash in hand	Bank balnce 30th June 2018	CHEQUE
1	KARURUMO LEVEL3 HOSPITAL	80.00	68,860.5	-
2	RUNYENJES LEVEL4 HOSPITAL -DO-	25,880.00 -	8,031,364.62 115,976.04	-
	RUNYENJES CASH OFFICE	44,740.00	-	66,700.00
4	PUBLIC HEALTH-RUNYENJES	-	486,049.83	-
5	KIANJOKOMA LEVEL 4	11,020.00	8,895.01	-

JOHN MUCEE
CHAIRMAN

APC 112531755 8

F.O. 51

REPUBLIC OF KENYA

KARURUMO LEVEL 43

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ..... as at the close of business on .....

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: 80/-

Bank balance ..... Shs: 68,860.53

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

JOHN MUCEE

Chairman/Chairlady

Date: 2.7.2018 Members of Board (1) D. GITHAIGA

(2) PETER NDUNGU

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount	
				Kshs.	Cts

APC 01/41408462200

F.O. 51

REPUBLIC OF KENYA

RUNYENJES LEVEL 4

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ..... as at the close of business on .....

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: 25880/-

Bank balance ..... Shs: 8,031,364.62

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

JOHN MUCEE

Chairman/Chairlady

Date: 2.7.2018 Members of Board (1) D. GITHAIGA

(2) P. MADWENY

3

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount	
				Kshs.	Cts

A/c 01141408462201

REPUBLIC OF KENYA

RUNYENJES LEVEL 4

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ..... as at the close of business on .....

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: 115,976.04

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: .....✓.....

Bank balance ..... Shs: 115,976.04

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

..... JOHN MUCEE

Chairman/Chairlady

Date: 2.7.2018 Members of Board (1) D. GITHAIGA

(2) R. NYADIGNY

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount	
				Kshs.	Cts

REPUBLIC OF KENYA

RUNYENJES SUB-COUNTY (CAR HOFFICE)

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ..... as at the close of business on .....

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: 49,740/=

Bank balance ..... Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

JOHN MUEKE

Chairman/Chairlady

Date: 2.7.2018 ..... Members of Board (1) D. GITHAIGA

(2) P. NYADIENY

5

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount	
				Kshs.	Cts
097513	County Govt. of Embu	4/6/2018	29/6/2018	66700	=

A/c No. 0114140846180/

F.O. 51

REPUBLIC OF KENYA

Public Health - Runyenjes.

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ..... as at the close of business on .....

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: NIL

Bank balance ..... Shs: 486,049.83

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

JOHN MACEE

Chairman/Chairlady

Date: 2.7.2018 Members of Board (1) D. GITHAIGA

(2) P. NYADIENGI

6

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount	
				Kshs.	Cts

A/C No. 0114140846 1801

F.0. 51

REPUBLIC OF KENYA

KANJOKOMA PUBLIC HEALTH

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ..... as at the close of business on .....

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: .....NIL.....

Bank balance ..... Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) .... (Kshs ..... Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

JOHN MUCEE

Chairman/Chairlady

Date: .....2.7.2018..... Members of Board

(1) ...D. GITHAIGA

(2) ...P. NYADWANY...

7

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount	
				Kshs.	Cts

0114140846160 1
A/c ~~1125317558~~

F.0. 51

REPUBLIC OF KENYA

KIANJOKOMA LEVEL 4.

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) KIANJOKOMA as at the close of business on .....30/6/2018.

The board, consisting of:- (Names and official titles)

.....

assembled at the office of the District Accountant (.....) at .....(time) on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: ~~16,390~~ 11,020/-

Bank balance ..... Shs: ~~68,~~ 8,895.01

The Bank Certificate of balance showed a sum of Kshs. (in words) .... (Kshs ..... Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

..... JOHN MUCEE

Chairman/Chairlady

Date: ..... Members of Board

(1) ..... D. GITHAIGA.

(2) P. NYADWENY

8

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount	
				Kshs.	Cts

EMBU COUNTY GOVERNMENT

DEPARTMENT OF FINANCE & ECONOMIC PLANNING
Tel: 254 68 30686/30656
Address: P. O. Box 36 – 60100 Embu Town House Email: Info@embu.go.ke Web:www.embu.go.ke

Date: 03rd July 2018

TO: Chief Officer - Finance

Manyatta

RE: EC/FIN/BO/SUR/1/12 VOL.1 (1) - BOARD OF SURVEY 2017 / 2018 FINANCIAL YEAR

The above subject refers;

This is to report to you that we conducted our examinations and verification of both the cash at hand and bank balances as at the closure of business on 30th June 2018 within Manyatta Sub County as tasked in you appointment letter dated 27th June 2018.
Following therefore is a schedule of our findings;

Index	Area Visited	Section	Balances	Details
	Cash Points		**KSH**	
1	Manyatta Revenue Department	Cash Point	20,870.00	Cash
2	Manyatta Revenue Department	Manyatta Market (Barter)	4,480.00	Cash
3	Lands	Survey office	4,550.00	Cash
4	Agriculture	Livestock Development,	21,600.00	Cash
	Agriculture	Meat Inspection	3,000.00	Cash
5	Trade	Weights & Measures	47,360.00	Cash
6	Public Health	Dispensaries	Nil	Cash
7	Land	Physical Planning	Nil	Cash
8	Agriculture	Co-operatives	Nil	Cash
9	Gender	Culture & Social	Nil	Cash
	TOTAL CASH IN HAND		**98,860.00**	
	Bank Accounts & Balances			
10	I). Co-op Bank – 01-141-408-230-700	Liquor Account	108,000.00	Bank
11	II). Co-op Bank – 01-141-408-435-600	Revenue	1,490,585.03	Bank
12	III). Co-op Bank – 01-141-408-453-000	Salaries	(40.43)	Bank
13	IV). Co-op Bank – 01-141-408-117-000	Operations	(2.28)	Bank
14	V) KCB -1-207-944-084	Special Purpose Acct	0.00	Bank
15	VI) KCB - 1-178-028-569	E-Revenue Collection	0.00	Bank

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) REVENUE MAMATI CASH POINT.. as at the close of business on 20/6/2018...

The board, consisting of:- (Names and official titles)

PILLS NDWIGA, JUSTIN NYAGA AND GRACE MUTHONI NJAGI... assembled at the office of the District Accountant (.....) at ...9:00.....(time) on the 2/7/2018... (Date) and the following cash was produced

Notes: ..28..... Shs: 20800.....

Silver: .....7..... Shs: .....70.....

Copper: ...NIL..... Shs: .....

Cheques (As per details on reverse) ....NIL..... Shs: .....

Shs: 20870=.....

It was observed that cheques amounting to Kshs. .....NIL—..... Cts .....—..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand .....—..... Shs: 20870—.....

Bank balance .....—..... Shs: .....—.....

The Bank Certificate of balance showed a sum of Kshs. (in words) .... (Kshs ..... Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....

Chairman/Chairlady

Date: 2/7/2018..... Members of Board

(1) JUSTIN NYAGA .....

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) MAWATTA MARKET as at the close of business on 30/6/2018

The board, consisting of:- (Names and official titles)

PAUL NDUNGA, JUSTIN NJAGA AND GRACE NJAGI

assembled at the office of the District Accountant (.....) at 9:00 (time) on the 2/7/2018 (Date) and the following cash was produced

Notes: 6	Shs: 4400
Silver: 4	Shs: 80
Copper: NIL	Shs:
Cheques (As per details on reverse) NIL	Shs:
	Shs: 4480=

It was observed that cheques amounting to Kshs. NIL Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand	Shs: .....
Bank balance	Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) ..... (Kshs ..... Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....

Chairman/Chairlady

Date: 2/7/2018 Members of Board (1) .....

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) LANDS as at the close of business on 31/12/2018

The board, consisting of:- (Names and official titles)

PIUS NDUNGA JUSTIN NYAGA AND GRACE NJAGI

assembled at the office of the District Accountant (.....) at 9.00 AM (time) on the 2/1/2018 (Date) and the following cash was produced

Notes: 6	Shs: 4,550=
Silver: NIL	Shs:
Copper: NIL	Shs:
Cheques (As per details on reverse) NIL	Shs:
	Shs: 4550=

It was observed that cheques amounting to Kshs. N/A Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand	Shs: .....
Bank balance	Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....
Chairman/Chairlady

Date: 2/1/2018 Members of Board (1) JUSTIN NYAGA

(2) Grace Njagi

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) LIVESTOCKS & FISHERY as at the close of business on 30/6/2018

The board, consisting of:- (Names and official titles)

PETER NDUNGA, JUSTUS NJOGA AND GRACE NJAGI

assembled at the office of the District Accountant (.....) at 9 a.m. (time) on the 2/7/2018 (Date) and the following cash was produced

Notes: 23	Shs: 21,600=
Silver: NIL	Shs:
Copper: NIL	Shs:
Cheques (As per details on reverse) NIL	Shs:
	Shs: 21,600=

It was observed that cheques amounting to Kshs. N/A Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand	Shs: .....
Bank balance	Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....
Chairman/Chairlady

Date: 2/7/2018 ..... Members of Board (1) .....

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) Agriculture Inspection (meat)
as at the close of business on 30/06/2018

The board, consisting of:- (Names and official titles)
PIUS NDUNGA, JUSTIN NYAGA & GRACE NJAGI
assembled at the office of the District Accountant (.....) at 9:00am (time)
on the 02/07/2018 (Date) and the following cash was produced

Notes: 12 Shs: 3000 —

Silver: — Shs: —

Copper: — Shs: —

Cheques (As per details on reverse) — Shs: —

Shs: 3000 —

It was observed that cheques amounting to Kshs. — Cts — have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: .....

Bank balance ..... Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....
Chairman/Chairlady

Date: 02/07/2018 Members of Board (1) .....

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) Trade (weight & Measures) as at the close of business on 30/06/2018

The board, consisting of:- (Names and official titles)

Dius Ndiga, Grace Njagi and Justin Nyaga

assembled at the office of the District Accountant (.....) at 9:00 am (time) on the 02/07/2018 (Date) and the following cash was produced

Notes: 50 Shs: 47300

Silver: ..... Shs: 60

Copper: ..... Shs: —

Cheques (As per details on reverse) ..... Shs: —

Shs: 47360—

It was observed that cheques amounting to Kshs. — Cts — have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand 47360 Shs: .....

Bank balance ..... Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) ..... (Kshs ..... Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....

~~Chairman/Chairlady~~

Date: 02/07/2018 Members of Board (1) Grace Njagi

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) PUBLIC HEALTH as at the close of business on 30/06/2018.

The board, consisting of:- (Names and official titles)

PIUS NDUNGA, GRACE NJAU, JUSTUS NYAGA

assembled at the office of the District Accountant (.....) at 9:00 (time) on the 02/07/2018 (Date) and the following cash was produced

Notes: NIL	Shs: .....
Silver: NIL	Shs: .....
Copper: NIL	Shs: .....
Cheques (As per details on reverse) NIL	Shs: .....
	Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand	Shs: .....
Bank balance	Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....
Chairman/Chairlady

Date: 02/07/2018 Members of Board (1) .....

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) PHYSICAL PLANNING as at the close of business on ...30/06/2018...

The board, consisting of:- (Names and official titles)

...PIUS NDUNGA, GRACE NJAU, JUSTUS NYAGA...

assembled at the office of the District Accountant (.....) at ...9:00....(time) on the ...02/07/18... (Date) and the following cash was produced

Notes: ...NIL... Shs: .....

Silver: ...NIL... Shs: .....

Copper: ...NIL... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: .....

Bank balance ..... Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) .....
..... (Kshs ..... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....

Chairman/Chairlady

Date: ...02/07/2018... Members of Board (1) .....

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) Co-operative as at the close of business on 30/06/2018

The board, consisting of:- (Names and official titles)
Pius Ndwiga, Justus Njaga, Grace Njagi
assembled at the office of the District Accountant (.....) at 9:00am (time) on the 02/07/18 (Date) and the following cash was produced

Notes: Nil ..... Shs: .....

Silver: Nil ..... Shs: .....

Copper: Nil ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the 30/06/2018

Cash in hand ..... Shs: .....

Bank balance ..... Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) ..... (Kshs ..... Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....

Chairman/Chairlady

Date: 02/07/2018 Members of Board (1) .....

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) GENDER as at the close of business on 30/06/2018

The board, consisting of:- (Names and official titles)
Phun Nduiga, Justin Nyaga, Grace Njagi
assembled at the office of the District Accountant (.....) at 9:00 am (time) on the 02/07/2018 (Date) and the following cash was produced

Notes: Nil ..... Shs: .....

Silver: Nil ..... Shs: .....

Copper: Nil ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the 30/06/2018

Cash in hand ..... Shs: .....

Bank balance ..... Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) .... (Kshs ..... Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....

Chairman/Chairlady

Date: 02/07/2018 Members of Board (1) .....

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) TRADE as at the close of business on 30/06/2018

The board, consisting of:- (Names and official titles)
PAUL NDUNGA, JULIUS NYAGA AND GRACE NJAGI
assembled at the office of the District Accountant (.....) at 9:00am (time) on the 2/07/2018 (Date) and the following cash was produced

Notes: N/A Shs: .....

Silver: N/A Shs: .....

Copper: N/A Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the 30/06/2018

Cash in hand N/L Shs: .....

Bank balance 104,000.00 Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) One hundred and eight thousand shillings (Kshs 104,000.00 Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....
Chairman/Chairlady

Date: 02/07/2018 Members of Board (1) .....

(2) .....

13

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) REVENUE as at the close of business on 30/06/2018

The board, consisting of:- (Names and official titles)
PAUL NDUNGA, GRACE NJAGI, JUSTIN NYAGA
assembled at the office of the District Accountant (.....) at 9.00 AM (time) on the 02/07/18 (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the 30/06/2018

Cash in hand ..... Shs: .....

Bank balance 1,490,585.03/= Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) ONE MILLION, FOUR HUNDRED AND NINETY THOUSAND FIVE HUNDRED AND EIGHTY FIVE & THREE CENTS (Kshs ONE MILLION) Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

..... Chairman/Chairlady

Date: 02/07/2018 ..... Members of Board (1) GRACE NJAGI .....

(2) .....

REPUBLIC OF KENYA

Kwale County

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) ...Sharp...
as at the close of business on .....

The board, consisting of:- (Names and official titles)
...Paul Ndonga, Grace Nyaga and Justin Nyaga...
assembled at the office of the District Accountant (.....) at ...9:00am... (time)
on the ...02/07/18... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the ...30/06/2018...

Cash in hand ..... Shs: .....

Bank balance ...(40:43)=..... Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) ...Forty Shillings Forty Three Cents Only..... (Kshs ...40:43=... Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....
Chairman/Chairlady

Date: ...02/07/2018... Members of Board (1) .....

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) OPERATION as at the close of business on 30/06/2018

The board, consisting of:- (Names and official titles)
Pius Ndwiga, Grace Nyaga and Justin Nyaga
assembled at the office of the District Accountant (.....) at 9:00AM (time) on the 02/07/18 (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the 30/06/2018

Cash in hand ..... Shs: .....

Bank balance (2.28)= Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) two shilling and twenty eight shilling only (Kshs 2.28= Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....
Chairman/Chairlady

Date: 02/07/2018 Members of Board (1) .....

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) KRB SPECIA PURPOSE ACCOUN as at the close of business on 30/06/18

The board, consisting of:- (Names and official titles)
PIUS NDUIGA, GRACE NYAGI AND JUSTUS NYAGA
assembled at the office of the District Accountant (.....) at 9:00 (time) on the 02/07/18 (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: .....

Bank balance NIL ..... Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) ZERO BALANCE ..... (Kshs 0.00 ..... Cts. ..... standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....

Chairman/Chairlady

Date: 02/07/18 ..... Members of Board

(1) Grace Nyagi

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) E-REVENUE COLLECTION A/C
as at the close of business on 30/06/2018

The board, consisting of:- (Names and official titles)
PIUS NDIRANGA, GRACE NJAGI AND GLADYS NYAGA
assembled at the office of the District Accountant (.....) at .....(time)
on the ..... (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the 30/06/2018

Cash in hand ..... Shs: .....

Bank balance NIL ..... Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) ZERO BALANCE
..... (Kshs 0.00 Cts. .....
standing to the credit of the account on (date) .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....
Chairman/Chairlady

Date: 02/07/18 Members of Board (1) Grace Njagi

(2) .....

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) EXCHEQUER AIE as at the close of business on .....

The board, consisting of:- (Names and official titles)
PIUS KIBOIGA, GRACE NJAGI AND JUSTIN NYAGA
assembled at the office of the District Accountant (.....) at 9:00 (time) on the 02/07/2018 (Date) and the following cash was produced

Notes: ..... Shs: .....

Silver: ..... Shs: .....

Copper: ..... Shs: .....

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ..... Cts ..... have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ..... Shs: .....

Bank balance 10,643,457.20 Shs: .....

The Bank Certificate of balance showed a sum of Kshs. (in words) TEN million, six HUNDRED AND forty THREE thousand four HUNDRED AND (Kshs 10,643,457.20 Cts. .....
standing to the credit of the account on (date) THIRTY SEVEN AND TWENTY CENTS .....

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....
Chairman/Chairlady

Date: 02/07/2018 ..... Members of Board (1) .....

(2) .....

CO-OPERATIVE BANK
We are you

FORM No. A 51

CERTIFICATE OF BALANCE

Branch Embu Date 02/07/18

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) Embu County - Revenue

A/C No. 0 1 1 4 4 0 8 4 3 5 6 0 0

In the books of this Branch as at 30th June 2018

Amount to Kshs 1,490,585.03

Amount in words One Million Four Hundred And Ninety Thousand Five Hundred And Eighty Five Cents Three Only

Authorised Signatory

CO-OPERATIVE BANK
We are you

FORM No. A 51

CERTIFICATE OF BALANCE

Branch Embu Date 2/7/2018

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) Embu County - Salary

A/C No. 0 1 1 4 1 4 0 8 4 5 3 0 0 0

In the books of this Branch as at 30th June 2018

Amount to Kshs 40.43 (DR)

Amount in words Forty Shillings Cents Forty three

(DEBIT)

Authorised Signatory

CO-OPERATIVE BANK
We are you

FORM No. A 51

CERTIFICATE OF BALANCE

Branch: Embu Date: 2/07/2018

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) Embu County Govt - ~~Salary~~ OPERATION

A/C No. 0 1 1 4 1 4 0 8 1 1 7 0 0 0

In the books of this Branch as at 30th June 2018

Amount to Kshs 2-28 (DR)

Amount in words TWO SHILLINGS CENTS TWENTY EIGHT (DEBIT)

Authorised Signatory

CO-OPERATIVE BANK
We are you

FORM No. A 51

CERTIFICATE OF BALANCE

Branch Embu Date 2/7/2018

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) Embu Coffee Factory

A/C No. 0 1 1 4 1 4 0 8 2 3 0 7 0 0

In the books of this Branch as at 30th June 18

Amount to Kshs 108,000.00

Amount in words One Hundred And Eight Thousand Only

Authorised Signatory

Results 1 - 1 of 1

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT1818302917

KCB EMBU ..... 02 JUL 2018 .....

Certified that the balance at the CREDIT ..... Of EMBU COUNTY GOVT EXCHEQUER ACC .....

A/C 1141517922 .....

at the close of business on 30 JUN 2018 ..... Was KES

TEN MILLION SIX HUNDRED AND FORTY THREE THOUSAND FOUR HUNDRED AND FIFTY SEVEN CENTS TWENTY .....

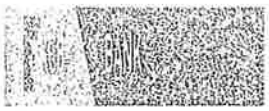
KES 10,643,457.20 .....

Examined by .....

Manager Service Quality $ Compliance

Branch Manager

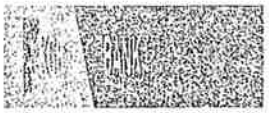
24



2 July 2018
12:26:21

ACCOUNT STATEMENT
Customer:
Account: 1207944084 KRB SPECIAL PURPOSE ACCOUNTS Current Account - Bundled
Statement Period: 01 JUN 2018 - 30 JUN 2018
Balance at Period Start 0.00 KES Balance at Period End: 0.00 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
	BALANCE B/FWD				0.00
	BALANCE AT PERIOD END:		0.00	0.00	0.00



2 July 2018
12:25:38

ACCOUNT STATEMENT
Customer:
Account: 1178028569 EMBU COUNTY E-REVENUE COLLECTION AC Current Account - Bundled
Statement Period: 01 JUN 2018 - 30 JUN 2018
Balance at Period Start 0.00 KES Balance at Period End: 0.00 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
	BALANCE B/FWD				0.00
	BALANCE AT PERIOD END:		0.00	0.00	0.00

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) LEVEL 5 HOS as at the close of business on 30.6.2018

The board, consisting of:- (Names and official titles)

JOHN MUTURI ROSE NJERU CECILY ALEX

assembled at the office of the District Accountant (LEVEL 5 HOSP.) at 9.30 (time) on the ..... (Date) and the following cash was produced

Notes: ✓ Shs: NIL

Silver: ✓ Shs: NIL

Copper: ✓ Shs: NIL

Cheques (As per details on reverse) ..... Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ✓ Cts ✓ have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ✓ Shs: NIL

Bank balance 9170.03 Shs: 9170.03

The Bank Certificate of balance showed a sum of Kshs. (in words) NINE THOUSAND ONE HUNDRED SEVENTY cis ZERO THREE (Kshs 9170 Cts. 03 standing to the credit of the account on (date) 30.6.2018

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....

Chairman/Chairlady

Date: 2/7/2018 Members of Board (1) ROSE NJERU

(2) CECILY ATLEX

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount	
				Kshs.	Cts

REPUBLIC OF KENYA

Report of the Board of Survey on the cash and bank balances of (Ministry/Department) LEVEL 5 HOSP as at the close of business on 30.6.2018

The board, consisting of:- (Names and official titles)

JOHN MUIUR; ROSE NJERU CECILY ALEX

assembled at the office of the District Accountant (LEVEL 5 Hosp) at 9.30 (time) on the ..... (Date) and the following cash was produced

Notes: ✓ Shs: NIL

Silver: ✓ Shs: NIL

Copper: ✓ Shs: NIL

Cheques (As per details on reverse) ✓ Shs: .....

Shs: .....

It was observed that cheques amounting to Kshs. ✓ Cts ✓ have been on hand for more than Fourteen (14) days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The cash book reflected the following balances as at the close of business on the .....

Cash in hand ✓ Shs: NIL

Bank balance K C B Shs: 1,834,880.-

The Bank Certificate of balance showed a sum of Kshs. (in words) ONE MILLION EIGHT HUNDRED THIRTY FOUR THOUSAND EIGHT HUNDRED EIGHTY (Kshs 1,834,880 Cts. ✓ standing to the credit of the account on (date) 30.6.2018

The difference between this figure and the bank balance as shown by the cash book is accounted for in the Bank Reconciliation Statement (F.O 30 – see overleaf)

.....

Chairman/Chairlady

Date: 2/7/2018 Members of Board (1) ROSE NJERU

(2) CECILY ALEX

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount	
				Kshs.	Cts

SUMMARY OF BOARD OF SURVEY FOR EMBU LEVEL 5 HOSPITAL

DEPARTMENT	SECTION	CASH IN HAND AS AT 30/6/2018 IN KSHS.
	LEVEL 5 HOSPITAL	NIL
TOTALS		NIL

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

1. John Muturi — Chairperson — Sign: .....
2. Rose Njeru — Member — Sign: .....
3. Cecily Alex — Member — Sign: .....