REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KITUI

FOR THE YEAR ENDED 30 JUNE, 2019

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
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COUNTY GOVERNMENT OF KITUI

REVISED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

KITUI COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2019

TABLE OF CONTENTS

TABLE OF CONTENTS i

1.0 KEY ENTITY INFORMATION AND MANAGEMENT ii

2.0 FORWARD BY THE CEC v

2.1 Budget Performance against Actual Targets v

2.2 Physical Progress ix

2.3 Status of County Flagships ix

2.4 Implementation Challenges x

2.5 Value for Money Achievements x

2.6 County's Future Outlook xi

3.0 STATEMENT OF MANAGEMENT RESPONSIBILITIES xv

4.0 REPORT OF THE INDEPENDENT AUDITORS ON KITUI COUNTY GOVERNMET xvi

5.0 FINANCIAL STATEMENTS 1

5.1 STATEMENT OF RECEIPTS AND PAYMENTS 1

5.2 STATEMENT OF ASSETS AND LIABILITIES 2

5.3 STATEMENT OF CASH FLOWS 3

5.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED 5

5.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT 7

5.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT 9

5.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 11

5.8 SIGNIFICANT ACCOUNTING POLICIES 17

5.9 NOTES TO THE FINANCIAL STATEMENTS 22

5.10 OTHER IMPORTANT DISCLOSURES 38

6.0 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS 42

ANNEXES 44

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE 45

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES 74

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES 75

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER 84

ANNEX 6 – INTER-ENTITY TRANSFERS 85

ANNEX 7– BANK RECONCILIATION/FO 30 REPORT 86

1.0 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. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction, some of which were hitherto provided by the defunct Municipal Councils as well as those that have been transferred from the national government under the Kenya Constitution 2010. The county is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Treasury is headed by the County Executive Committee Member for Finance and Economic Planning, whose one of the key functions is financial reporting at the County level as required by the PFM Act 2012, and the Regulations (County) 2015.

Key Management

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

• Chariry Kaluki Ngilu	Governor;
• Dr Wathe Nzau	Deputy Governor;
• Mary Ndunge Nguli	CEC Member County Treasury; (Resigned on August 23, 2019)
• Emmanuel Malii Kisangau	CEC Member Agriculture, Water and Livestock Development;
• David Musyoki Kivoto	CEC Member Basic Education, ICT and Youth Development;
• Philip Mutinda Mumo	CEC Member Trade, Cooperatives and Investments;
• John Muneeni Makau	CEC Member Environment and Natural Resources;
• Patrick Koki Musau	CEC Member Tourism, Sports and Culture and;
• Eng. Jacob Kakundi	CEC Member Lands Infrastructure, Housing and Urban Development;
• Bernard Katungi	CEC Member for Administration and Coordination of County Affairs. (Appointed Ag CEC Member for County Treasury on August 26, 2019)

b) 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.	Chief Officer – Finance	Enoch Nguthu
2.	Chief Officer – Budgeting and Economic Planning	Kalii Makau
3.	Accountant General	Joel M. Muyanga
4.	Chief Officer – Tourism, Sports and Culture	Geoffrey Kimanzi Zakayo
5.	Alternate	Margaret Thomas Katele
6.	Chief Officer – Health and Sanitation	Richard Mulwa Muthoka
7.	Alternate	Allan Evans Owino
8.	Chief Officer – Trade, Cooperatives and Investments	Clement Mulyungi Munyithya

9.	Alternate	Francis Kyalo Kea
10.	Alternate	Patrick Mwendwa Kyangie
11.	Chief Officer – Environment and Natural Resources	Benjamin Kioko Kiilu (From July – Dec 2018, then moved to Water Ministry)
12.	Alternate	Benjamin Musili Mukulo
13.	Chief Officer – Lands, Infrastructure and Urban Development	Christopher Maingi Syengo
14.	Alternate	Jeremiah Mulyungi Musyoka
15.	Chief officer – Basic Education	Agneta Mwikali Peter
16.	Alternate	Sammy Boniface Mwenga
17.	Chief Officer – Youth Training and Development	Geoffrey Mulinge Changangu
18.	Alternate	Mathew Muli Mutuku
19.	Chief Officer – Agriculture and Livestock	James Songolo Mbii
20.	Alternate	Francis Kitoo
21.	Chief Officer – Water and Irrigation	Joseph Kimanga Mutua (From July – Dec 2018, then moved to Environment Ministry)
22.	Alternate	Kennedy Mutati
23.	Chief Officer – Office of the Governor	Agnes Kawila Mulewa
24.	Alternate	Alex Nzioki Kimanzi
25.	Alternate	Patricia Koki Mbisi

c) Fiduciary Oversight Arrangements

The high-level description of the key fiduciary oversight arrangements covering (say):

- Kitui County Assembly Public Investment and Accounts Committee
- Kitui County Assembly County Budget and Appropriation Committee
- Kitui County Assembly Finance and Economic Planning Committee
- Kitui County Budget and Economic Forum
- Controller of Budget
- National Treasury

d) Entity Headquarters

P.O. Box 33 90200
Tana Athi Building
Kitui, Kenya

e) Entity Contacts

Telephone: 044-4422041,
044-4422304
E-mail: info@kituicounty.go.ke
Website: www.kitui.go.ke

f) Entity Bankers

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

2. Kenya Commercial Bank
   Kitui Branch
   P. O. Box 683- 90200
   Kitui, Kenya

3. Cooperative Bank of Kenya
   Kitui Branch
   P. O. Box 11431
   Kitui, Kenya - 90200

g) Independent Auditors

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

h) Principal Legal Adviser

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

2.0 FORWARD BY THE CEC

2.1 Budget Performance against Actual Targets

ANALYSIS OF REVENUES

During the year under review July 2018 to June 2019, the County Government of Kitui had a budget of **Kshs 11.69** billion, comprising of **Kshs. 8.7** billion being equitable share; **Kshs 1,005.78** billion from conditional grants; **Kshs 760** million local revenues and; **Kshs. 1,193.67** billion brought forward as revote from previous period budget.

Overall, revenue receipts from national government, in addition to what the county collected locally and the amount brought forward as revote amounted to **Kshs 11.164** billion, leading to an adverse variance of 4% of total budgeted expenditure. This was mainly due to underperformance in own revenue (42%), foreign grants (31%) and transfers from other government entities (4%). In absolute terms, **Kshs 524.2** million budgeted for various projects and other operational activities was never received. The main components of foreign grants which resulted to underperformance were National Agriculture and Rural Inclusive Growth Project (NARIGP) and Kenya Devolution Support Program (KDSP) for which Kshs 140 million and Kshs 53 million respectively were not received. Best performing foreign grants were Kenya Urban Support program (KUSP) and Transforming Health …, which recorded 100% and over 96% disbursements respectively.

Table 1: Budget Analysis by Revenue Streams (Kshs. Millions)

Revenue Streams	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/2020
Equitable share	7,841.48	8,652.30	8,729.20	8,649.00
Local Revenue	668.61	528.41	760.0	1,667.72
Conditional grants	506.58	744.55	1,005.78	1,210.35
Revote	1,953.74	1,318.09	1,193.7	0.00
Total	**10,970.40**	**11,243.35**	**11,688.67**	**11,527.07**

Provisional allocation used in the budget before approval of CARA 2019 was Kshs 8,649,000,000. The actual allocation to be adopted in the supplementary budget is Kshs 8,830,350,000.
Source: Kitui County Treasury

An analysis of the composition of county revenue reveals that the equitable share accounts for about 75 percent of total revenue while grants accounted for slightly more than 10 percent. Both local and foreign grants have grown over time to replace a portion of equitable share, reducing its percentage from over 90% at the inception of the Counties to about 75% in 2018-19 financial year. Conditional grants from National government and National government entities have also grown in numerical terms as well as a percentage of the overall budget since the first budget in 2013/14 financial year.

Funds left unspent at the end of the financial year have also diminished both in absolute terms and as a percentage of the overall budget, signalling increased absorption and also growth in the annual budget as the county structures settled down.

The main components of the local grants are Road Maintenance Fuel Levy, compensation for User Fees Forgone and Grants to Youth Polytechnics. Foreign grants received during the period under review are Kenya Urban Support Program (KUSP), NARIGP, and Transforming Health Systems

Program. Kenya Devolution Support Program which had been budget at Kshs 53m was never released during the year but would be disbursed in the current financial year.

ANALYSIS OF EXPENDITURE

During the period under review, overall expenditure went up from 9.72 billion in 2017-18 to 10.4 billion in 2018/19 financial year. This represents a 7.1 percent increase in the year on year absorption. This increase in overall expenditure was explained mainly by upsurge in wage bill by 13%, transfer to other government entities (which includes County Assembly) 26% and acquisition of assets by 11.6%. Use of goods and services went down by 17.5%, moderating the expenditure downward.

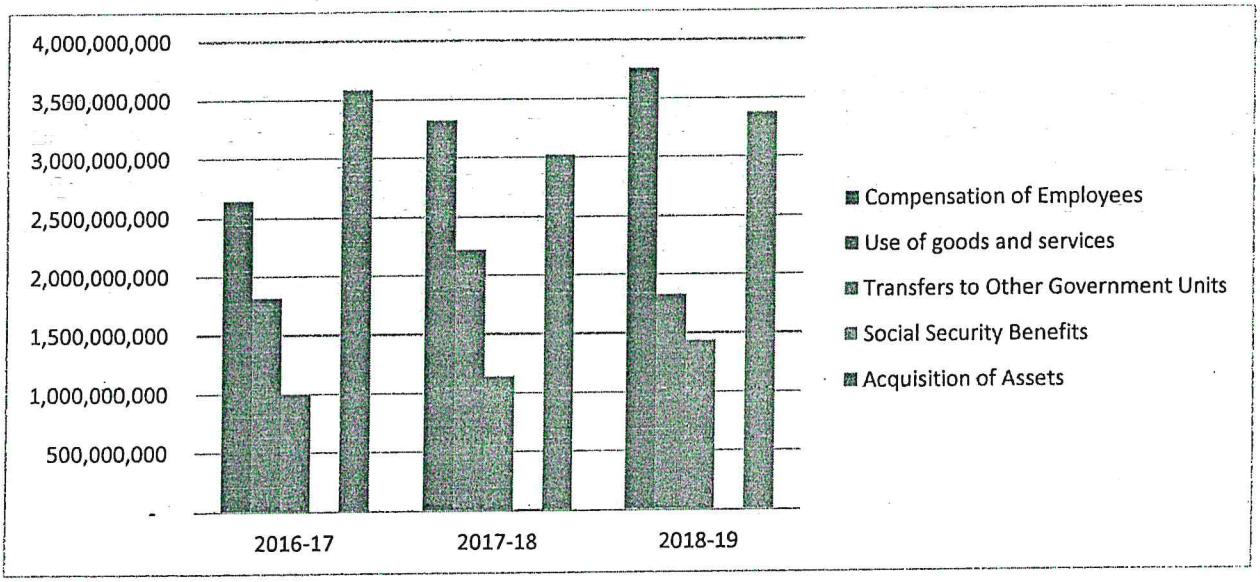
A review of the last three financial years shows that compensation to employees has been rising steadily from 2.6 billion in 2016-17 to 3.7 billion in 2018/19. This constant rise in wage bill poses a serious risk for the allocation to development and other social sectors like health since compensation to employees is the first charge in the budget allocation process. It also poses a danger of non-compliance with the set limits for wage allocation required by PFM Act, 2012 and the PFM (County Regulations) 2015.

Table 2: Expenditure by Economic Classification (Kshs. Millions)

Nature of Expenditure	2018-19	2017-18	% Change
Compensation of Employees	3,757,858,768	3,321,990,916	13.1%
Use of goods and services	1,828,725,110	2,216,121,882	-17.5%
Transfers to Other Government Units	1,438,851,028	1,141,452,349	26.1%
Social Security Benefits	-	10,056,102	-100.0%
Acquisition of Assets	3,376,847,695	3,026,026,893	11.6%
TOTAL	**10,402,282,601**	**9,715,648,143**	**7.1%**

An analysis of the major expenditure classification described above is also shown in form of bar graph as presented in figure 1 below.

Figure 1: Expenditure Trends for major item classifications



A trend wise analysis of the actual expenditure per item classification as a proportion of the total expenditure reveal that of all the four major items selected, employee compensation is the only expenditure consistently rising over the range of period between 2016-17 and 2018-19 financial years.

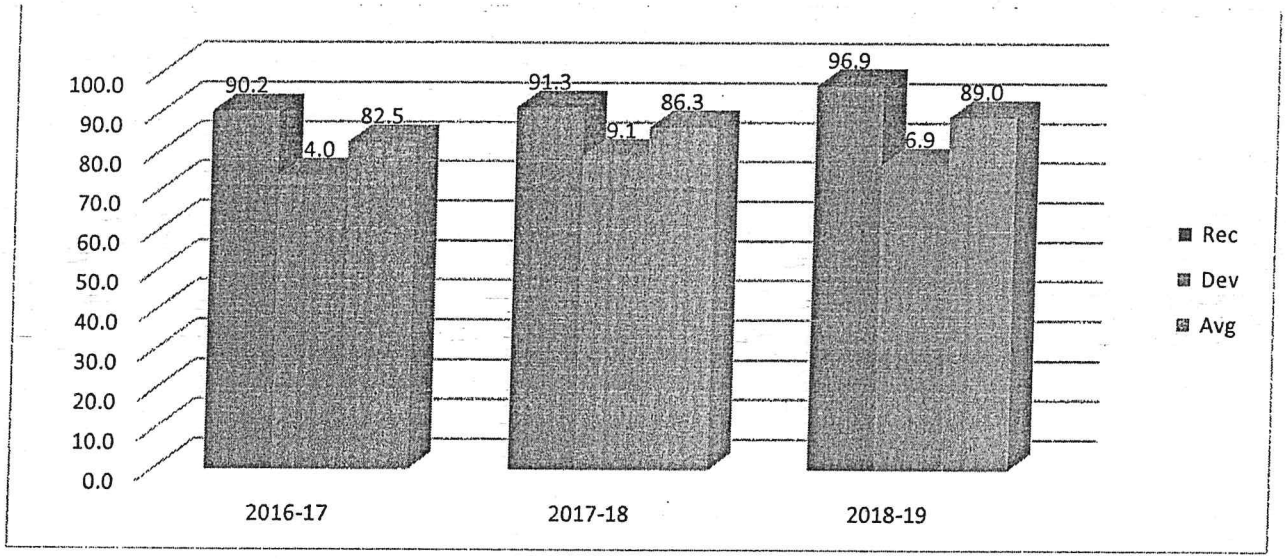
Overall absorption has slightly improved 3% from the previous period of 86% to 89% in 2018-19. This was noted mainly in the compensation for employees and the transfer to other government entities. The table below analyses the budget and expenditure trends explained above, showing that recurrent expenditure rising from 90.2% in 2016-17 to 96.9% in 2018-19. Likewise, development expenditure rose from 74% to 76.9% in relation to total budget over the same period.

Table 3: Budget and Expenditure Analysis (Kshs)

	Budget				Expenditure			Absorption		
Year	Rec	Dev	Total		Rec	Dev	Total	%	%	%
2016-17	5,750,303,234	5,220,102,781	**10,970,406,015**		5,185,250,974	3,862,217,415	**9,047,468,389**	90.2	74.0	82.5
2017-18	6,688,208,350	4,555,144,465	**11,243,352,815**		6,104,690,497	3,600,901,544	**9,705,592,041**	91.3	79.1	86.3
2018-19	7,059,912,886	4,628,759,560	**11,688,672,446**		6,841,908,376	3,560,314,816	**10,402,223,192**	96.9	76.9	89.0

The figure 2 below show in graphical form the absorption rates recorded over the past three years. This information is also presented in the above table in the last three columns.

Figure 2: Budget Absorption Rate 2013/14-2016/17



Data Source: Kitui County Treasury

Analysis of expenditure allocations by sector between 2016/17 and 2018/19 reveals that the four leading sectors are: Health and Sanitation; Office of the Governor; Lands, Infrastructure & Urban Development; and Agriculture, Water, and Irrigation. The other sectors that received an average of more than five percent of budget allocation are County Assembly; Basic Education, Training, and Skills Development; and Administration & Coordination of County Affairs (table 2).

Table 4: Expenditure Shares by Sector 2016/17-2018/19

Sector/Sub-sector	2016/17	2017/18	2018/19 **	Average
Office of the Governor	12.90%	12.51%	11.51%	12.31%
Administration & Coordination of County Affairs	4.90%	4.57%	4.44%	4.64%
Agriculture, Water & Irrigation	12.20%	4.91%	16.66%	11.26%
Basic Education, Training, & Skills Development	8.00%	26.64%	5.78%	13.47%
Lands, Infrastructure & Urban Development	10.40%	6.72%	9.83%	8.98%
Health & Sanitation	23.90%	2.92%	31.35%	19.39%
Trade, Industry, ICT & Cooperatives	3.50%	8.45%	3.42%	5.12%
Culture, Youth, Sports & Social Services	2.30%	3.26%		1.85%
Environment, Energy & Minerals Investment Development	2.80%	14.56%	1.71%	6.36%
Tourism and Natural Resources	3.60%	0.00%	1.74%	1.78%
County Treasury	3.90%	2.97%	3.35%	3.40%
County Public Service Board	0.70%	0.68%	0.50%	0.62%
County Assembly	8.30%	7.75%	7.00%	7.68%
Kitui Municipality	3.30%	2.71%	1.81%	2.61%
Mwingi Town Administration	1.60%	1.34%	0.91%	1.28%
Total	**100%**	**100%**	**100%**	**100%**

2.2 Physical Progress

According to a review of the implementation of the CIDP 2013-2017 completed in November 2017, some of the key achievements include:

- Completion of stalled health facilities and construction of new facilities including the elevation of Ikutha health center to a level four (4) hospital through the expansion and equipping of the hospital;
- Addressing youth unemployment problem through the implementation of the Access to Government Procurement Opportunities (AGPO) and 100% matching grant to support youth in starting businesses;
- Investment in small honey industries, provision of open irrigation kits, provision of greenhouses to increase food production and farmers' income;
- Creation of cooperatives to facilitate access to credit;
- Tree planting to increase forest cover including legislative measures to regulate the cutting of trees and sale of charcoal;
- Increased access to water through the provision of water tanks to public health centers, ECDE Centres and market centers, drilling of boreholes and construction of earth dams;
- Increased enrolment in ECDE centres from 65,000-88,106;
- Establishment of a rescue center for street children;
- Facilitated the issuance of title deeds;
- Installation of streetlights in major towns;
- Construction of bridges and culverts, and markets; and
- Mapping of existing tourism potential areas.

2.3 Status of County Flagships

S/N	Key Flagship Projects 2013 -2017 CIDP	Department	Status
1.	Honey Processing plants	Trade, Investment and Cooperatives	Ongoing
2.	Kitui County Textiles Company	Trade, Investment and Cooperatives	Ongoing
3.	Ballast Crusher	Trade, Investment and Cooperatives	Ongoing
4.	Kitui County Health Insurance Cover	Health and Sanitation	Ongoing
5.	Ndengu Revolution	Agriculture, Water and Livestock Development	Ongoing
6.	Kitui County Livestock Improvement Programme/Artificial Insemination	Agriculture, Water and Livestock Development	Ongoing
7.	Meander Irrigation Program	Agriculture, Water and Livestock Development	Ongoing

2.4 Implementation Challenges

The key challenges faced during the implementation of the First Generation CIDP include:

- Mistrust between the County Assembly and the County Executive leading to back and forth movements in budget approval, affecting program implementation. This led to some delays in reviewing budget that would have enabled the county to clear some pending bills;
- Human resource challenges including inadequate technical staff to implement planned projects, and lack of clear mandate in intergovernmental relations regarding the recruitment, discipline, and transfer of employees in some sectors especially health;
- Financial challenges to the implementation of the CIDP have included delayed disbursements by the National Treasury, underperformance of local revenue targets, and inability to attract alternative sources of finance like Public-Private-Partnerships; and
- There were operational challenges regarding aligning the CIDP to departmental goals and programmes, and performance management tools were not well embraced to support the implementation of the plan.

Lessons Learned

The experiences in the implementation of the CIDP 2013-2017 and taking into account the challenges discussed above lead to the following lessons:

- There is a need for induction and capacity building for members of the County Assembly and Executive on their roles and responsibilities in planning and public financial management;
- There is need to address challenges related to human resource capacity and management for effective implementation of the CIDP;
- Capacity building for staff on financial management, procurement, government accounting procedures and financial reporting is required. Also, there is need to enhance project prioritization in the context of limited resources, and enhance local resource projections; and
- Operationally, each department should develop a strategic plan aligned with the CIDP. Also, the County should institutionalize a monitoring and evaluation system together with a performance management framework to support the implementation of the CIDP.

2.5 Value for Money Achievements

In the period under review, the County made progress to address challenges that affected budget implementation. These include:

i. Improvement in absorption of development funds from 70.7 per cent in FY 2016/17 to 94.9 per cent in 2017/18.
ii. Improvement in local revenue from Kshs 335.12 million in FY 2017/18 to Kshs 443.76 in FY 2018/19.
iii. Improvement in staff capacity through training and recruitment of additional technical staff.
iv. Embracing use of IFMIS to process financial transactions.
v. Adherence to statutory timelines in preparation of budgetary documents

2.6 County's Future Outlook

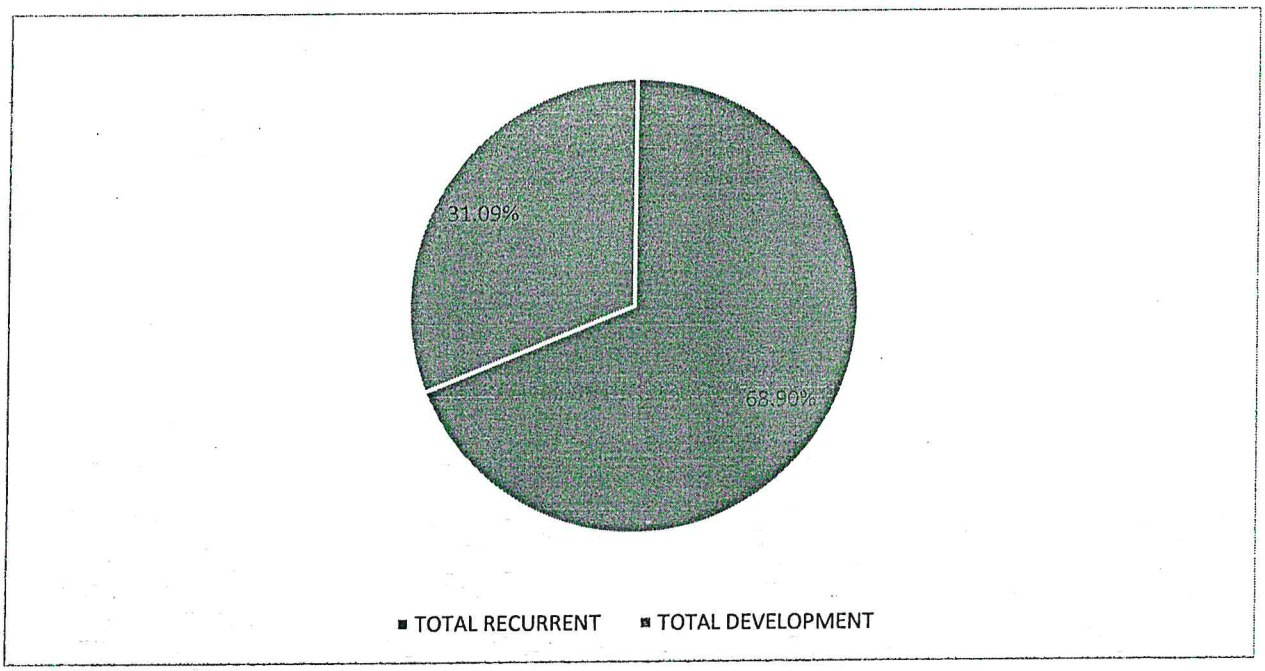
Expenditure

The broad development policies of the County government provide a clear and progressive approach on the priorities that will receive special attention in the 2019/20 FY. Special focus is given to programmes with direct impact on the five pillars of the Governor's Manifesto on county development agenda, which are: -

i) Food and water.
ii) Health care
iii) Education and youth development
iv) Women Empowerment
v) Wealth creation

The overall County budget for both executive and County Assembly is Kshs 11.5 Billion comprising of Kshs 10.6 billion for the executive and Kshs 0.83 Billion for Kitui County Assembly. The budget is broken down into Kshs 3.5 Billion development and Kshs 8.0 Billion recurrent expenditure respectively.

Figure 3: breakdown of county development vs recurrent 2019 – 2020 budget



Ministerial Allocation

The ministerial allocations for both development and the recurrent expenditure are as follows:

Table 1: Ministerial Allocation (Kshs Million)

Ministry	Recurrent (Kshs Mn)	Development (Kshs Mn)	Total Allocation (Kshs Mn)	%
Office of the Governor	851.80	253.50	1105.30	9.59%
Ministry of Administration and Coordination County Affairs	475.91	10.00	485.91	4.22%
Ministry of Agriculture, Water & Livestock Development	529.60	1173.28	1702.88	14.77 %
Ministry of Basic Education, ICT & Youth Development	400.18	154.32	554.50	4.81%
Ministry of Lands, Infrastructure, Housing & Urban Development	281.92	725.50	1007.42	8.74%
Ministry of Health & Sanitation	3,097.35	325.86	3,423.21	29.70 %
Ministry of Trade, Cooperatives & Investment	529.24	260.76	790.00	6.85%
Ministry of Environment & Natural Resources	122.20	102.78	224.98	1.95%
Ministry of Tourism, Sports & Culture	121.11	103.59	224.70	1.95%
The County Treasury	461.44	111.37	572.81	4.97%
County Public Service Board	53.43	0.00	53.43	0.46%
County Assembly Service Board	833.25	0.00	833.25	7.23%
Kitui Municipality	173.28	276.65	449.92	3.90%
Mwingi Town Administration	76.25	22.50	98.75	0.86%
TOTALS	**8,006.95**	**3,520.12**	**11,527.07**	**100%**

Source: Kitui County Treasury 2019

Sector Specific Budget Allocations

a) Food and Water

Programme/ project	Budget (Kshs Mn)
Crop Development and Management	356.63
Agribusiness and Information Management	71.90
Agricultural Extension Services and Training	59.27
Irrigation and Drainage Infrastructure	4.17
Fisheries Development and Management	3.35
Livestock Resources Management and Development	95.59
Total	**590.90**

b) Health Care

Programme/ Project	Budget (Kshs Mn)
Maternal and Child Health	439.68
Preventive & Promotive Health Services	175.96
Curative Health Services	2,546.44
Total	**3,162.09**

c) **Education and Youth Development**

Programme/ Project	Budget (Kshs Mn)
Primary Education	293.39
ICT Infrastructure Development	17.28
Youth Training and Development	186.22
Quality Assurance and Standards	4.00
Total	**500.88**

d) **Women Empowerment**

Programme/ project	Budget (Kshs Mn)
County Empowerment Fund	150.0
Upgrading women skills and other development initiatives	130.0
Total	**280.0**

e) **Wealth Creation**

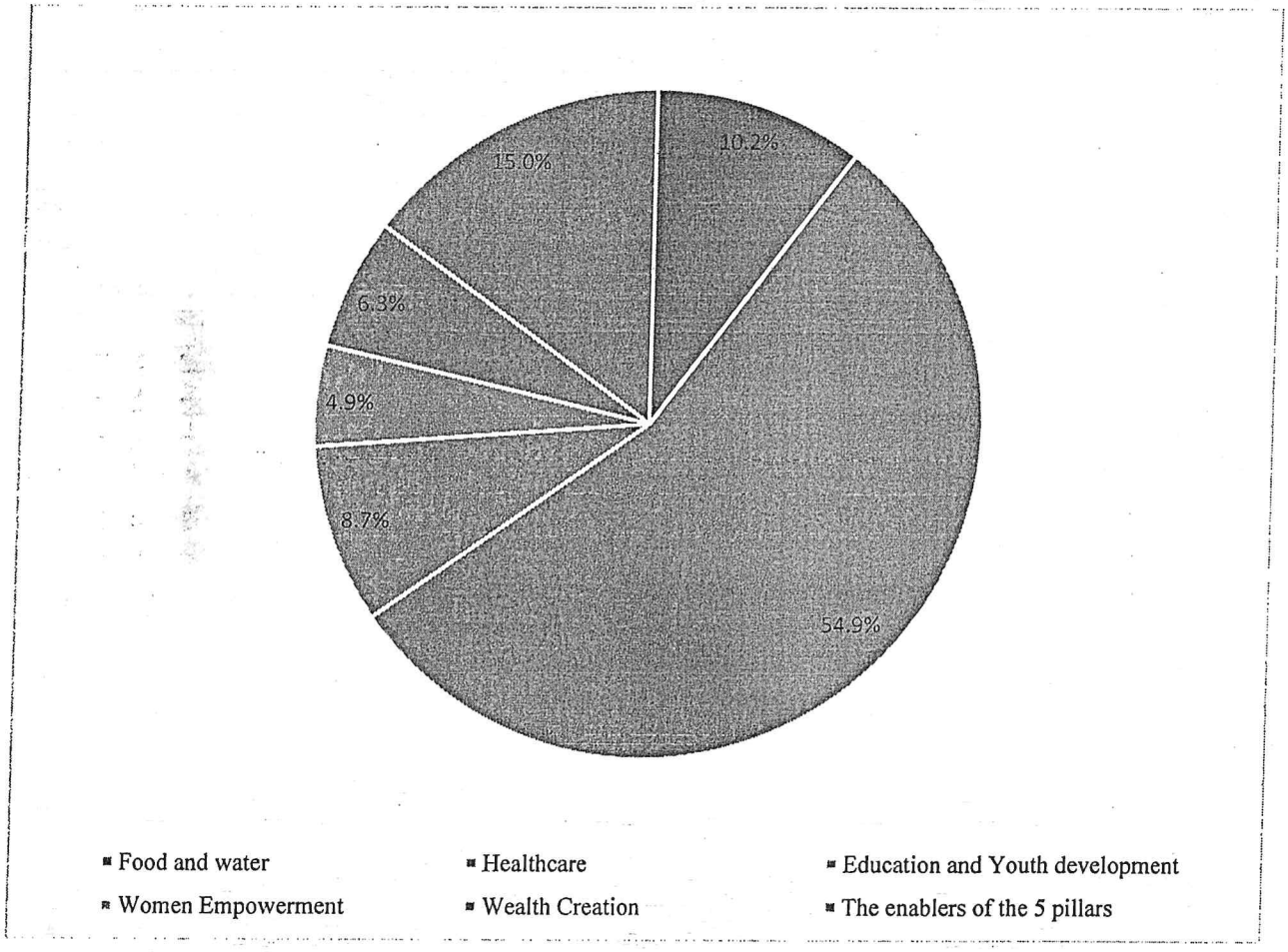
Programme/ project	Budget (Kshs Mn)
Trade development and promotion including construction of abattoirs, cottage industries, modern kiosk, purchase of livestock trucks	175.8
Branding and marketing of Kitui county products	30
County empowerment fund	150
Value addition machinery including processing machines, ballast Crashers, interlocking brick making machines and others	150
Establishment and support of Kitui county investment corporation.	20
Mineral Testing Lab	20
Development and management of sports facilities including sports talent development	67.5
Development of wildlife conservancy and tourism centres.	45
Total	**362.46**

The Enablers of the 5 pillars

Programme/ project	Budget (Kshs Mn)
Kitui County Emergency Fund	50
Capacity building program (World Bank Grant) i.e., Kenya Devolution Support Programme (KDSP)	56.3
ICT infrastructure development including revenue automation	20.0
Physical planning including engineering designs and design plans	31.1
Land survey and mapping	11.2
Support of land adjudication and settlement and titling	29.4
Housing development and human settlements including low cost housing programme,	37.5
Construction of roads and bridges including grading and murraming major roads and access roads, and road maintenance levy funds	579.4

Programme/ project	Budget (Kshs Mn)
Climate change adaptation and mitigation including tree planting and alternative livelihood programmes	14.8
Alternative energy technologies including solar lighting projects	29.8
Mineral resources development	2.5
Total	**862**

Figure 4: summary of 2019/2020 budget allocation per pillars



Sign
Ag. CECM Finance
County Government of Kitui

3.0 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, 2019. 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, 2019, 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 7/11 2019

Ag. County Executive Committee Member – Finance

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KITUI FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements County Executive of Kitui set out on pages 1 to 43, which comprise the statement of assets and liabilities as at 30 June, 2019, and statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

I do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

1. Unsupported Receipts and Payments

The statement of receipts and payments reflects total receipts and payments of Kshs.9,971,765,460 (2018-Kshs.9,571,591,356) and Kshs.10,402,282,601 (2018-Kshs.9,715,648,143) respectively resulting to a deficit of Kshs.430,517,141 (2018-deficit Kshs.144,056,787). However, there were no documents in support of the receipts and payments by way of receipt counterfoils and payment vouchers. However, as disclosed under Note 1.0 - Other disclosures to the financial statements at page 40, the Management has explained that the documents were destroyed during a fire incidence on the night of 21 July, 2019 when the County Registry was burnt. The outcome of the investigation was still unknown as the investigations was reported to be still underway at the time of concluding the audit.

In the circumstances, it has not been possible to ascertain the accuracy, completeness and validity of the receipts of Kshs.9,971,765,460 and payments of Kshs.10,402,282,601 reflected in the statement of receipts and payments for the year ended 30 June, 2019.

2. Inaccuracies in the Financial Statements

2.1 Variances Between Financial Statements and IFMIS Balances

The financial statements presented for audit and the Integrated Financial Management Information Systems (IFMIS) balances presented in support had significant variances as detailed below:-

Item	Financial Statements Balance (Kshs.)	IFMIS Balance (Kshs.)	Variance (Kshs.)
Exchequer Releases	9,202,030,811	9,616,274,264	(414,243,453)
Proceeds from Domestic and Foreign Grants	12,597,145	399,240,141	(386,642,996)
Transfers from Other Government Entities	313,382,101	325,922,811	(12,540,710)
Tax Receipts	0	214,932,321	(214,932,321)
County Own Generated Receipts	443,755,403	494,503,874	(50,748,471)
Compensation of Employees	3,757,858,768	4,003,717,460	(245,858,692)
Use of Goods and Services	1,828,725,110	1,929,223,760	(100,498,650)
Transfers to Other Government Units	806,554,690	413,052,484	393,502,206
Other Grants and Transfers	632,296,338	90,281,228	542,015,110
Social Security Benefits	0	18,830,127	(18,830,127)
Acquisition of Assets	3,376,847,695	3,119,802,144	257,045,551
Other Payments	0	37,385,012	(37,385,012)
Bank Balances	1,061,634,288	7,455,988,757	(6,394,354,469)
Cash Balances	1,130,781	11,826,467,351	(11,825,336,570)
Outstanding Imprests	9,754,926	171,595,749	(161,840,823)
Deposits and Retentions	293,838,841	6,830,982,421	(6,537,143,580)
Fund Balance B/Fwd.	1,193,873,596	(1,355,492,673)	2,549,366,269
Prior Year Adjustments	15,324,700	0	15,324,700

The variances have not been reconciled or explained by Management.

2.2 Returned County Revenue Fund (CRF) Issues

As disclosed under Note 10 to the financial statements, the statement of receipts and payments for the year reflects nil returns from the County Revenue Fund (CRF). However, the summary statement of appropriation - recurrent and development combined, reflects CRF issues of Kshs1,193,693,597. This amount also differs with the audited financial statements balance for the year ended 30 June, 2018 which had indicated a balance of Kshs.1,503,758,730. No explanations have been given for the inconsistencies.

2.3 Variances in Other Grants and Transfers

As disclosed in Note 15 to the financial statements, the statement of receipts and payments also reflects payments on account of other grants and transfers balance of Kshs.622,296,338 (2018-Kshs.166,500,777). However, the trial balance in support of the amount reflects an amount of Kshs.504,088,312 resulting to a variance of Kshs.128,208,026 as analyzed below:-

Other Grants and Transfers Item	Financial Statements Balance (Kshs.)	IFMIS Balance (Kshs.)	Variance (Kshs.)
Scholarship and Other Educational Benefits	109,573,483	90,281,228	19,292,255
Capital Grants to Other Levels of Government	5,587,645	5,587,645	0
Other Current Transfer, Grants and Subsidies	256,702,458	249,592,523	7,109,935
Other Capital Grants and Transfers	76,348,769	158,626,916	(82,278,147)
Transfer to Health Centres and Dispensaries	72,660,499	-	72,660,499
Transfer to Youth Polytechnics	111,423,484	-	111,423,484
Total	**632,296,338**	**504,088,312**	**128,208,026**

Further, the summary statement of appropriation-recurrent and development combined reflects actual Other Grants and Transfers expenditure of Kshs.806,554,690 resulting in a variance of Kshs358,342,335. The variances have not been explained.

2.4 Pending Bills

Note 5.10 under Other important disclosures for pending accounts payables discloses suppliers' pending bills amount of Kshs.682,397,616 and as detailed out at Annex 2. However, the approved pending bills listing and supporting payment vouchers amounted to Kshs.477,142,269 resulting to an unexplained variance of Kshs.205,255,347. The disclosures of the pending bills at Annex 2 is not in compliance with the standards prescribed by the Public Sector Accounting Standards Board as it fails to disclose the balance brought forward from the prior year, movements during the year and the closing balance as at year end.

Additionally, available information indicates that pending bills on road works and other construction projects brought forward from 2015/2016 financial year totalling to Kshs.819,911,090 were unpaid as at 30 June, 2019 as they were reported to be under investigation with the Ethics and Anti-Corruption Commission. However, no disclosures were made in the financial statements to this effect and the amounts involved.
Further the management has not explained reasons for the continued delay in the settlement of the pending bills despite posting a positive cash and bank balance of Kshs.1,062,765,069 as at 30 June, 2019.

In the circumstances, it has not been possible to confirm the accuracy of the pending accounts payables balances of Kshs.682,397,616 reflected under Annex 2.

3. Motor Vehicles Log Books

Annex 5 to the financial statements discloses transport equipment with historical cost of Kshs.310,470,960 as at 30 June, 2019. However, logbooks for four hundred and eighty-two (482) vehicles owned by the County were not availed for audit review. Further, the County Government did not provide motor vehicle records for fifty-nine (59) vehicles to show the mechanical status.

Consequently, it has not been possible to confirm the rightful ownership of the transport equipment with a historical cost of Kshs.310,470,960 as at 30 June, 2019.

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. I have determined that there are no key audit matters to communicate in my report.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects a final approved receipts budget and actual on comparable basis of Kshs.11,688,672,446 and Kshs.11,165,459,057 respectively resulting to an under-collection of Kshs.523,213,389 or 4% of the budget. Similarly, the statement also reflects final expenditure budget and actual on comparable basis of Kshs.11,688,672,446 and Kshs10,402,282,601 resulting to under absorption of Kshs.1,286,449,254 or 11% of the budget.

Detailed analysis of the collections by revenue source revealed that the under collection mainly occurred under proceeds from domestic and foreign grants and county own generated receipts that underperformed by Kshs.193,692,169 (31%) and Kshs.316,247,256 (42%) respectively. The Management has not rendered explanations for the shortfalls being in excess of the set thresholds of 10% and the measures being undertaken to remedy the situation in future. The above under-collection and absorption implies that some of the planned activities for the year were not undertaken thus impacting negatively on service delivery to the residents of Kitui County .

In addition, the County Executive had budgeted expenditure of Kshs.545,260,440 on transfers to other government units against actual expenditure of Kshs.632,296,338 thereby exceeding the budget by Kshs.87,035,898 or 16% of the budget without seeking approval from the County Assembly.

2. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public

Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, although the Management has indicated that the issues have been responded to, the matters have remained unresolved as the Senate has not deliberated on the same.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES.

Conclusion

I do not express a conclusion on the lawfulness and effectiveness in the use of public resources as required by Article 229(6) of the Constitution. Because of the significance of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit conclusion.

Basis for Conclusion

1. Irregular Use of Temporary Imprest on Expenditure

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects use of goods and services payments of Kshs.1,828,725,110 (2018 - Kshs.2,216,121,882). Included in this amount is expenditure on printing, advertising and information supplies and services of which expenditure amounting to Kshs.15,098,736 was funded in cash by way of temporary imprests. Further, no documentary evidence was availed for audit review, to confirm whether the due procurement procedures had been adhered to.

In the circumstances, it was not possible to confirm whether the due procurement procedures were adhered to as per the Public Procurement and Asset Disposal Act, 2015.

2. Accounts Receivable - Outstanding Imprests.

As disclosed in Note 22 to the financial statements, the statement of assets and liabilities reflects accounts receivable- outstanding imprests balance of Kshs.9,754,926 (2018 - Kshs.9,994,888). However, the balance is not supported by way of; imprest registers and IFMIS generated reports of the balance. Included in the amount are prior year imprests amounting to Kshs.7,259,326 and issued to twenty-two (22) officers but remained unaccounted for as at 30 June, 2019. The imprests had also not been recovered from the affected officers' salaries contrary to the provisions of Regulation 91(6) of the Public Finance Management Regulations, 2015 which requires the Accounting Officer to take immediate action to recover from the salaries of the defaulting officers all the imprests not surrendered or accounted for at the due date.

Consequently, the County Government is in breach of the Law.

3. Fixed Assets Register

Contrary to Regulation 136(2) of the Public Finance Management (County Governments) Act, 2012, which stipulates the format for the preparation and maintenance of the fixed assets register, the register in place lacked details of land and buildings such as location, size, acquisition and valuation dates. The register did not also include all the assets owned by the County Government as furniture and fittings, plant and equipment, motor vehicles were not reflected.

Consequently, the County Government is in breach of the Law.

4. Compensation of Employees

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects compensation of employees cost of Kshs.3,757,858,768 (2018 - Kshs.3,321,990,916); a 13% increase from the prior year cost. Review of the employee processes revealed the following unsatisfactory issues: -

4.1 Ethnic Composition

During the year under review, the County recruited three hundred and twenty-nine (329) employees out of which two hundred and ninety-nine (299) or 91% were from the dominant ethnic community in the County. This is contrary to Section 65(1) of the County Government Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

Consequently, the County Government is in breach of the Law

4.2 Compliance with Public Finance Management Act, 2012 - Fiscal Discipline

Compensation of employees cost is Kshs.3,757,858,768 which represents about 43% of the total receipts from equitable share of revenue of Kshs.8,729,200,000. This exceeds the set threshold of 35% set under Section 26(a) of the Public Finance Management Act, 2012 and Regulation 26(1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

Consequently, the County Government is therefore in breach of the law.

4.3 Unsupported Recruitment of Temporary Employees

In addition, included in the employee cost also is Kshs.66,863,651 in respect to wages for temporary employees. However, there is no documentary evidence to show how the need for the temporary employees was identified and how the persons to fill the posts were recruited. This was contrary to guidelines issued under Section 65 of the County Government Act, 2012 on advertisements for vacant positions of employment.

Consequently, it has not been possible to confirm if value for money has been realized from the compensation of employees cost of Kshs.3,757,858,768 for the year ended 30 June, 2019.

From the foregoing, the County is therefore in breach of the Law

5. Operation of Irregular Bank Accounts

Note 21 A to the financial statements discloses thirty-seven (37) bank accounts being operated by the County Government with cumulative bank balances amounting to Kshs.1,061,634,288 as at 30 June, 2019. An analysis of the schedule revealed that thirteen (13) accounts were in the Central Bank of Kenya (CBK), while the remaining twenty-four (24) bank accounts are held at various commercial banks with a combined total balance of Kshs.141,049,010. This is contrary to the provisions of Section 82(1)(b) of the Public Financial Management (County Governments) Regulations, 2015 which stipulates that all County Governments bank accounts except for imprest account should be maintained at the Central Bank of Kenya.

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

I do not express a conclusion on the effectiveness of internal controls, risk management and overall governance as required by Section 7(1)(a) of the Public Audit Act, 2015. Because of the significance of the matters described in the Basis for Conclusion of Internal Controls, Risk Management and Governance section of my report. I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit conclusion.

Basis for Conclusion

1. Projects Implementation

Review of projects being implemented by the County Government during the year revealed the following unsatisfactory issues on lawfulness and effective use of public resources: -

1.1 Stalled Project - Kitui Referral Hospital

During the year under review, the County Government paid a contractor Kshs.6,533,528 for construction of an amenity ward at the Kitui Referral Hospital. The contract had been

awarded in 2016/2017 financial year at a sum of Kshs.144,775,000 and a contract period of 24 months. However, physical verification during the month of November, 2019, revealed that the project had stalled at the foundation (slab) level and the contractor was not on site. Further, only works valued at 16.4% had been certified despite the fact that the contract period had elapsed with no extension of time having been granted.

1.2 Irregular Procurement Process

The County Government through the Department of Environment awarded a contract for procurement and installation of solar powered water pump at Kanyagi Borehole Water Supply in Kitui Rural at a contract sum of Kshs.5,012,215 through restricted tendering. Similarly, a contract was also awarded for Mulinduko Borehole Water Supply, Kitui West at a contract price of Kshs.5,517,314 through use of quotations and direct method. However, the two awards were outside the threshold of restricted tenders of Kshs.2 million and should have been awarded through competitive open tendering. Management has not given any justification on the use of the above procurement method.

1.3 Irregular Procurement Process

The County Government through the Department of Trade, Co-operatives and Investments entered into contract for the supply of a stone crushing plant at a contract price of Kshs.85,305,490 on 25 May, 2018. This was based on a supplementary budget approved in the last quarter of the financial year 2018/2019. Available information indicates that only three (3) bidders had submitted bids and quoted Kshs.85,305,490, Kshs.44,520,000 and Kshs.47,500,000. However, the tender was awarded to the highest bidder who appear to have quoted twice as much. Management did not avail the bidding documents and records in support of the procurement process, to confirm if the procurement was carried out in a transparent and competitive manner.

Further, the geological and feasibility survey reports on suitability and viability of the project were not availed for audit review. Site inspection done in November, 2019 revealed that the ramp constructed was too narrow to allow passage of vehicles delivering boulders for crushing. There was no provision for an ablution block exposing the users of the facility to health risks.

2. Lack of Risk Management Policy and a Disaster Recovery Plan

The Management does not have a Risk Management Policy, a Disaster Recovery Plan or a Business Continuity Plan to help prevent and mitigate against risks. This is contrary to Section 158(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Governments to develop risk management strategies which include fraud prevention mechanisms and a system of risk management and internal control that builds robust business operations.

In the circumstances, Management's ability to identify and mitigate against risks and manage disruptions arising from disasters is in doubt.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. 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 overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the 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

My responsibility is to conduct an audit of the financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, my responsibility is 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.

I also consider internal control, risk management and governance processes and systems in order to give an assurance on the effectiveness of internal controls, risk management and governance 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.

However, because of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, and Internal Controls, Risk Management and Governance sections of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit conclusion.

I am independent of in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.

Nancy Gathungu
AUDITOR-GENERAL

30 November, 2020

5.0 FINANCIAL STATEMENTS

5.1 STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	2018-2019 Kshs	2017-2018 Kshs
RECEIPTS			
Exchequer releases	1	9,202,030,811	8,652,300,000
Proceeds from Domestic and Foreign Grants	2	12,597,145	183,811,098
Transfers from Other Government Entities	3	313,382,101	400,357,784
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	443,755,403	335,122,474
Returned CRF issues	10	-	-
TOTAL RECEIPTS		**9,971,765,460**	**9,571,591,356**
PAYMENTS			
Compensation of Employees	11	3,757,858,768	3,321,990,916
Use of goods and services	12	1,828,725,110	2,216,121,882
Subsidies	13	-	-
Transfers to Other Government Units	14	990,638,673	974,951,572
Other grants and transfers	15	448,212,355	166,500,777
Social Security Benefits	16	-	10,056,102
Acquisition of Assets	17	3,376,847,695	3,026,026,893
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	-
TOTAL PAYMENTS		**10,402,282,601**	**9,715,648,143**
SURPLUS/DEFICIT		**(430,517,141)**	**(144,056,787)**

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 7/11/19 2019 and signed by:

Chief Officer
Name: **Enoch Nguthu**

Head of Treasury Accounts
Name: **Joel Muyanga**
ICPAK Member Number: **17969**

5.2 STATEMENT OF ASSETS AND LIABILITIES

	Notes	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,061,634,288	1,502,249,441
Cash Balances	21B	1,130,781	1,509,289
Total Cash and cash equivalent		**1,062,765,069**	**1,503,758,730**
Accounts receivables – Outstanding Imprests	22	9,754,926	9,994,888
TOTAL FINANCIAL ASSETS		**1,072,519,995**	**1,513,753,618**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and Retentions	23	293,838,841	319,880,022
NET FINANCIAL ASSETS		**778,681,155**	**1,193,873,596**
REPRESENTED BY			
Fund balance b/fwd.	24	1,193,873,596	1,292,798,808
Prior year adjustments	25	15,324,700	45,131,575
Surplus/Deficit for the year		(430,517,141)	(144,056,787)
NET FINANCIAL POSITION		**778,681,155**	**1,193,873,596**

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 7/11/19 2019 and signed by:

Chief Officer
Name: **Enoch Nguthu**

Head of Treasury Accounts
Name: **Joel Muyanga**
ICPAK Member Number: **17969**

5.3 STATEMENT OF CASH FLOWS

	Notes	2018-2019 Kshs	2017 – 2018 Kshs
Receipts from operating income			
Exchequer Releases	1	9,202,030,811	8,652,300,000
Proceeds from Domestic and Foreign Grants	2	12,597,145	183,811,098
Transfers from Other Government Entities	3	313,382,101	400,357,784
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	443,755,403	335,122,474
Returned CRF issues	10	-	-
Payments for operating expenses			
Compensation of Employees	11	(3,757,858,768)	(3,321,990,916)
Use of goods and services	12	(1,828,725,110)	(2,216,121,882)
Subsidies	13	-	-
Transfers to Other Government Units	14	(990,638,673)	(974,951,572)
Other grants and transfers	15	(448,212,355)	(166,500,777)
Social Security Benefits	16	-	(10,056,102)
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	-
Adjusted for:			
Changes in cash and Bank balances - Increase/ (Decrease)		15,324,700	
Changes in receivables – (Increase)/Decrease		239,962	(3,814,166)
Changes in payables - Increase/(Decrease)		(26,041,182)	42,765,021
Net adjustments during the year		*(10,476,520)*	*38,950,855*
Net cash flow from operating activities		**2,935,854,034**	**2,959,871,816**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(3,376,847,695)	(3,026,026,893)
Net cash flows from Investing Activities		**(3,376,847,695)**	**(3,026,026,893)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		**(440,993,661)**	**(66,155,077)**
Cash and cash equivalents at BEGINNING of the year	21	**1,503,758,730**	**1,569,913,807**
Cash and cash equivalents at END of the year	24	**1,062,765,069**	**1,503,758,730**

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 7/11/19 2019 and signed by:

Chief Officer
Name: **Enoch Nguthu**

Head of Treasury
Name: **Joel Muyanga**
ICPAK Member Number: **17969**

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	8,729,200,000	-	8,729,200,000	8,729,200,000	-	100%
Proceeds from Domestic and Foreign Grants	599,280,082	35,698,968	634,979,050	441,286,881	193,692,169	69%
Transfers from Other Government Entities	310,797,140	60,000,000	370,797,140	357,523,176	13,273,964	96%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated receipts	500,000,000	260,002,659	760,002,659	443,755,403	316,247,256	58%
Return issues to CRF	1,635,954,190	(442,260,593)	1,193,693,597	1,193,693,597	-	100%
TOTAL	**11,775,231,412**	**(86,558,966)**	**11,688,672,446**	**11,165,459,057**	**523,213,389**	**96%**
PAYMENTS						
Compensation of Employees	3,373,455,331	455,406,775	3,828,862,106	3,757,858,768	71,003,338	98%
Use of goods and services	2,396,604,604	(481,118,576)	1,915,486,028	1,828,725,110	86,820,327	95%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	151,113,600	394,146,840	545,260,440	632,296,338	(87,035,898)	116%
Other grants and transfers	1,034,797,246	-	1,034,797,246	806,554,690	228,242,556	78%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	4,559,260,629	(194,994,003)	4,364,266,626	3,376,847,695	987,418,931	77%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	260,000,000	(260,000,000)	-	-	-	0%
TOTAL	**11,775,231,410**	**(86,558,964)**	**11,688,672,446**	**10,402,223,192**	**1,286,449,254**	**89%**
SURPLUS/(DEFICIT)	**(2)**	**2**	**0**	**(762,185,905)**	**762,185,905**	

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

(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 of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation between the two statements should be prepared and disclosed.)*

The entity financial statements were approved on 7th/19 2019 and signed by:

Chief Officer
Name: **Enoch Nguthu**

Head of Treasury Accounts
Name: **Joel Muyanga**
ICPAK Member Number: **17969**

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	6,393,128,198		6,393,128,198	6,393,128,198	-	100%
Proceeds from Domestic and Foreign Grants	40,000,000	1,200,000	41,200,000	41,200,000	-	0%
Transfers from Other Government Entities	22,499,906		22,499,906	22,499,906	-	100%
Proceeds from Domestic Borrowings			-		-	0%
Proceeds from Foreign Borrowings			-		-	0%
Proceeds from Sale of Assets			-		-	0%
Reimbursements and Refunds			-		-	0%
Returns of Equity Holdings			-		-	0%
County Own Generated receipts	350,000,000	182,001,861	532,001,861	310,628,782	221,373,079	58%
Return CRF issues			-		-	0%
TOTAL	**6,805,628,104**	**183,201,861**	**6,988,829,966**	**6,767,456,886**	**221,373,079**	**97%**
PAYMENTS						
Compensation of Employees	3,363,489,206	465,372,900	3,828,862,106	3,757,858,768	71,003,338	98%
Use of goods and services	2,016,907,429	(311,611,517)	1,705,295,912	1,630,513,675	74,841,646	96%
Subsidies	-		-		-	0%
Transfers to Other Government Units	101,113,600	252,747,788	353,861,388	444,778,885	(90,917,497)	126%
Other grants and transfers	904,797,246		904,797,246	806,554,690	98,242,556	89%
Social Security Benefits	-		-		-	0%
Acquisition of Assets	339,320,621	(72,224,387)	267,096,234	202,261,767	64,834,467	76%
Finance Costs, including Loan Interest	-		-		-	0%
Repayment of principal on borrowings	-		-		-	0%
Other Payments	80,000,000	(80,000,000)	-		-	0%
TOTAL	**6,805,628,102**	**254,284,784**	**7,059,912,886**	**6,841,908,376**	**218,004,510**	**97%**
SURPLUS/(DEFICIT)	**(2)**	**71,082,923**	**71,082,920**	**74,451,490**	**(3,368,569)**	

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

(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 7/11/19 2019 and signed by:

Chief Officer
Name: **Enoch Nguthu**

Head of Treasury Accounts
Name: **Joel Muyanga**
ICPAK Member Number:**17969**

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	2,336,071,802		2,336,071,802	2,336,071,802	-	100%
Proceeds from Domestic and Foreign Grants	559,280,082	34,498,968	593,779,050	400,086,881	193,692,169	67%
Transfers from Other Government Entities	288,297,234	60,000,000	348,297,234	335,023,270	13,273,964	96%
Proceeds from Domestic Borrowings			-		-	0%
Proceeds from Foreign Borrowings			-		-	0%
Proceeds from Sale of Assets			-		-	0%
Reimbursements and Refunds			-		-	0%
Returns of Equity Holdings			-		-	0%
County Own Generated receipts	150,000,000	78,000,798	228,000,798	133,126,621	94,874,177	0%
Return CRF issues	1,635,954,190	(442,260,593)	1,193,693,597	1,193,693,597	-	100%
TOTAL	**4,969,603,308**	**(269,760,828)**	**4,699,842,480**	**4,398,002,171**	**301,840,310**	**94%**
PAYMENTS						
Compensation of Employees	9,966,125	(9,966,125)	-	-	-	0%
Use of goods and services	379,697,175	(169,507,059)	210,190,116	198,211,435	11,978,681	94%
Subsidies	-		-		-	0%
Transfers to Other Government Units	50,000,000	141,399,052	191,399,052	187,517,453	3,881,599	98%
Other grants and transfers	130,000,000		130,000,000		130,000,000	0%
Social Security Benefits	-		-		-	0%
Acquisition of Assets	4,219,940,008	(122,769,616)	4,097,170,392	3,174,585,928	922,584,464	77%
Finance Costs, including Loan Interest	-		-		-	0%
Repayment of principal on borrowings	-		-		-	0%
Other Payments	180,000,000	(180,000,000)	-		-	0%
TOTALS	**4,969,603,308**	**(340,843,748)**	**4,628,759,560**	**3,560,314,816**	**1,068,444,744**	**77%**
SURPLUS/(DEFICIT)	**0**	**(71,082,920)**	**(71,082,920)**	**(836,637,395)**	**765,554,475**	

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

(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 7/11/19 2019 and signed by:

Chief Officer
Name: **Enoch Nguthu**

Head of Treasury Accounts
Name: **Joel Muyanga**
ICPAK Member Number: **17969**

5.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Budget Execution by Programmes and Sub-Programmes -County Entity: 3710-Kitui County Period: JUL-18 To JUN-19					
Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
1001003725		**General Administration, Planning and Support Services**	**11,072,296**	**7,681,273**	**3,391,023**
	1001013710	General Administration Planning and Support Services	11,072,296	7,681,273	3,391,023
101000000		**Land Policy and Planning**	**34,209,801**	**27,104,385**	**7,105,416**
	101029999	Land Information Management	34,209,801	27,104,385	7,105,416
101003710		**General Administration and support services**	**422,888,556**	**416,572,632**	**6,315,924**
	101013710	Administration Planning Support Services	422,888,556	416,572,632	6,315,924
102003710		**Crop Development and Management**	**326,218,527**	**135,292,155**	**190,926,372**
	102013710	Land and Crops Development	326,218,527	135,292,155	190,926,372
103003710		**Agribusiness and Information Management**	**160,119,947**	**149,258,916**	**10,861,032**
	103013710	Agribusiness and Market Development	160,119,947	149,258,916	10,861,032
104003710		**Irrigation and Drainage Infrastructure**	**28,320,853**	**21,825,921**	**6,494,932**
	104013710	Promotion of Irrigation and Drainage Development and Management	28,320,853	21,825,921	6,494,932
105003710		**Fisheries Development and Management**	**2,657,157**	**2,366,879**	**290,278**
	105013710	Aquaculture Development	2,657,157	2,366,879	290,278
106003710		**Livestock Resources Management and Development**	**66,760,641**	**51,406,508**	**15,354,133**
	106013710	Livestock Production and Management	45,487,400	35,810,515	9,676,885
	106023710	Livestock Disease Management and Control	21,273,241	15,595,993	5,677,248
107003710		**Housing Development and Human Settlement**	**69,085,424**	**41,584,628**	**27,500,796**
	107013710	Housing Development	69,085,424	41,584,628	27,500,796
108003710		**Land policy and planning**	**135,905,629**	**117,135,021**	**18,770,608**
	108013710	Land Information and Management	52,367,484	43,650,541	8,716,943

	108023710	Land Survey	83,538,145	73,484,480	10,053,665
109003710		**Government building**	**42,076,037**	**38,154,050**	**3,921,987**
	109013710	Stalled and New Government Building	28,110,120	27,878,968	231,152
	109013710	Stalled and New Government Building	13,965,917	10,275,082	3,690,835
110003710		**Road Transport**	**623,273,297**	**621,737,167**	**1,536,130**
	110013710	Construction of Roads and Bridges	623,273,297	621,737,167	1,536,130
111003710		**Water Resources Management**	**874,983,968**	**816,359,720**	**58,624,248**
	111013710	Water Storage and Flood Control	450,414,011	414,160,995	36,253,016
	111023710	Water Supply and Flood Control	318,173,488	297,244,318	20,929,170
	111033710	Administration Services (Water Department)	106,396,469	104,954,407	1,442,062
201003710		**General Administration and support services**	**110,294,103**	**83,946,107**	**26,347,996**
	201013710	General Administration and Support Services	55,258,638	37,505,007	17,753,631
	201013710	General Administration and Support Services	55,035,465	46,441,100	8,594,365
202000000		**Road Transport**	**17,642,392**	**17,189,003**	**453,389**
	202013710	Roads and Bridge Development	17,642,392	17,189,003	453,389
203003710		**Transport Services**	**65,707,766**	**61,555,037**	**4,152,729**
	203013710	Transport System Management	65,707,766	61,555,037	4,152,729
206003710		**Road Transport**	**9,900,000**	**7,733,181**	**2,166,820**
	206013710	Construction of Roads and Bridges	9,900,000	7,733,181	2,166,820
207003725		**Urban and Metropolitan Development**	**38,220,967**	**25,854,889**	**12,366,078**
	207013710	Metropolitan Planning and Infrastructure Development	26,865,967	20,588,563	6,277,404
	207023710	Safety and Emergency	10,725,000	4,702,626	6,022,374
	207033710	Urban Market Development	630,000	563,700	66,300
209003710		**Kenya Urban Support Program**	**273,574,200**	**107,723,565**	**165,850,635**
	209013710	Kenya Urban Support Program	273,574,200	107,723,565	165,850,635
301003710		**General administration planning and support services**	**85,771,339**	**80,812,410**	**4,958,929**
	301013710	General Administration Planning and Support Services	85,771,339	80,812,410	4,958,929
303003710		**Trade Development and promotion**	**170,642,114**	**126,111,451**	**44,530,663**
	303013710	Domestic Trade Development	170,642,114	126,111,451	44,530,663

304000000		**Cooperative Development and Management**	**136,102,218**	**105,837,823**	**30,264,395**
	304039999	Marketing, value addition and research	136,102,218	105,837,823	30,264,395
304003710		**Co-operative Development and Management**	**9,004,287**	**7,759,588**	**1,244,699**
	304013710	Governance and Accountability	9,004,287	7,759,588	1,244,699
305003710		**Tourism Development and Marketing**	**28,046,600**	**19,581,908**	**8,464,692**
	305013710	Tourism Promotion and Marketing	10,713,303	7,206,423	3,506,880
	305033710	Tourism Infrastructure Development	17,333,297	12,375,485	4,957,812
306003710		**Sports**	**88,843,508**	**74,431,838**	**14,411,670**
	306013710	Sport Training & Competition	22,910,603	22,101,235	809,368
	306023710	Development & Management of Sport Facilities	65,932,905	52,330,603	13,602,302
307000000		**Trade Development and Promotion**	**4,995,005**	**4,726,274**	**268,732**
	307029999	Fair Trade and Consumer Protection	4,995,005	4,726,274	268,732
307003710		**Culture**	**18,324,623**	**14,496,050**	**3,828,573**
	307013710	Conservation of Heritage	9,211,878	7,076,718	2,135,160
	307023710	Gender & Social Economic Empowerment	9,112,745	7,419,332	1,693,413
308003710		**Social Development & Children Services**	**22,606,292**	**17,851,649**	**4,754,643**
	308013710	Community Mobilization & Development	19,651,289	15,795,026	3,856,263
	308023710	Child Community Support Service	2,955,003	2,056,623	898,380
309003710		**Trade Development and Promotion**	**14,516,151**	**14,125,137**	**391,014**
	309013710	Domestic Trade Development	14,516,151	14,125,137	391,014
310003724		Finance Management Services	**20,216,750**	**19,791,891**	**424,859**
	310013710	Finance Management Services	20,216,750	19,791,891	424,859
401003710		**General Administration Planning and Support Services**	**1,870,880,500**	**1,868,689,473**	**2,191,027**
	401013710	Human Resource Management	1,789,221,592	1,787,646,316	1,575,277
	401023710	Health Policy, Planning and Financing	71,880,910	71,343,134	537,776
	401033710	Health Standards and Quality Assurance	9,777,998	9,700,024	77,974
402003710		**Curative Health Services**	**1,209,815,393**	**1,207,304,499**	**2,510,894**
	402013710	Forensic and Diagonistics	827,751,140	827,085,544	665,596
	402023710	Referral Services	125,664,253	124,999,859	664,394
	402033710	Specialised Services (Cost Sharing Program)	256,400,000	255,219,096	1,180,904

403003710		**Preventive and Promotive Health services.**	**138,969,000**	**137,591,802**	**1,377,198**
	403013710	Communicable Disease Control	128,055,000	127,631,915	423,085
	403023710	Non-communicable Disease Prevention and Control	4,360,000	4,346,829	13,171
	403033710	Health Promotion (HIV/AIDS)	6,554,000	5,613,058	940,942
404003710		**Maternal and Child Health**	**211,727,410**	**210,896,716**	**830,694**
	404013710	Family Planning Services	682,800	582,658	100,142
	404023710	Maternity and Mobile Health Clinic Services	187,496,707	187,031,763	464,944
	404033710	Immunization	1,048,000	976,784	71,216
	404043710	Free Primary Healthcare	22,499,903	22,305,511	194,392
501003710		**General Administration Planning and Support Services**	**108,787,042**	**106,645,355**	**2,141,687**
	501013710	General Administration Planning and Support Services	108,787,042	106,645,355	2,141,687
502003710		**Primary**	**354,329,151**	**338,042,247**	**16,286,904**
	502013710	Early Childhood Development	354,329,151	338,042,247	16,286,904
503003710		**Training and Youth development**	**201,720,786**	**185,211,206**	**16,509,580**
	503013710	Revitalization of Youth Polytechnics	201,720,786	185,211,206	16,509,580
504003710		**Quality Assurance and Standards**	**4,000,000**	**3,327,000**	**673,000**
	504013710	Examination and Certification	4,000,000	3,327,000	673,000
505003710		**ICT Infrastructure Development**	**29,458,844**	**22,333,038**	**7,125,806**
	505013710	ICT Infrastructure Connectivity	29,458,844	22,333,038	7,125,806
506003710		**Youth Training & Development**	**44,014,851**	**41,722,752**	**2,292,099**
	506013710	Youth Development Services	44,014,851	41,722,752	2,292,099
701003710		**General Administration Planning and Support Services**	**1,417,116,618**	**1,226,218,001**	**190,898,617**
	701013710	Administrative Support Services	1,417,116,618	1,226,218,001	190,898,617
702003710		**National Social Safety Net**	**141,080,187**	**103,036,391**	**38,043,796**
	702013710	Social Assistance to Vulnerable Groups	141,080,187	103,036,391	38,043,796
703003710		**Cabinet Affairs**	**13,800,000**	**12,547,012**	**1,252,988**
	703013710	Management of Cabinet Affairs	13,800,000	12,547,012	1,252,988
704003710		**Public Financial Management**	**115,204,921**	**113,076,443**	**2,128,478**

	704013710	Supply Chain Management Services	59,112,461	57,151,283	1,961,178
	704023710	Manifesto Implementation Unit	56,092,460	55,925,160	167,300
705003710		**Human Resource**	**127,809,440**	**125,678,169**	**2,131,271**
	705013710	Planning and Field Administration Services	127,809,440	125,678,169	2,131,271
706003710		**Publicity and Reception Services**	**182,732,281**	**178,262,394**	**4,469,887**
	706013710	Management of Devolution Affairs	175,262,250	172,385,489	2,876,761
	706013710	Management of Devolution Affairs	7,470,031	5,876,905	1,593,126
707003710		**Monitoring and research services**	**15,512,833**	**15,118,378**	**394,455**
	707013710	County Integrated Monitoring and Evaluation	15,512,833	15,118,378	394,455
710003710		**Economic Policy and National Planning**	**104,705,327**	**102,587,310**	**2,118,017**
	710013710	Economic Planning Coordination Services	85,754,000	84,495,781	1,258,219
	710023710	Monitoring and Evaluation	18,951,327	18,091,529	859,798
712003710		**Public Financial Management**	**112,695,150**	**99,055,138**	**13,640,012**
	712013710	Resource Mobilization	73,708,000	61,590,679	12,117,321
	712023710	Budget Formulation Coordination and Management	9,817,999	9,623,500	194,499
	712033710	Audit Services	10,822,600	10,694,863	127,737
	712053710	Financial Services	18,346,551	17,146,096	1,200,455
713003710		**Human Resource Management and Development**	**27,678,711**	**19,179,119**	**8,499,593**
	713013710	Human Resource Management	13,439,284	9,397,770	4,041,514
	713023710	Human Resource Development	14,239,427	9,781,349	4,458,079
714003710		**Governance and County Values**	**8,456,573**	**6,279,757**	**2,176,817**
	714013710	Ethics, Governance and County Value	8,456,573	6,279,757	2,176,817
906003710		**Culture**	**40,851,112**	**25,261,294**	**15,589,818**
	906013710	Culture	40,851,112	25,261,294	15,589,818
1001003710		**General Administration Planning and Support Services**	**42,281,640**	**41,829,799**	**451,841**
	1001013710	General Administration Planning and Support Services	42,281,640	41,829,799	451,841
1002003710		**Environment Management and Protection**	**22,205,092**	**13,405,901**	**8,799,191**
	1002013710	Catchment Rehabilitation and Conservation	22,205,092	13,405,901	8,799,191

1003003710		**Natural Resources Conservation and Management**	**72,568,717**	**65,521,865**	**7,046,853**
	1003013710	General Administration Planning and Support Services	27,154,181	21,960,482	5,193,699
	1003023710	Wildlife Conservation & Security	45,414,536	43,561,383	1,853,154
1004003710		**Water Resources Management**	**5,707,857**	**5,430,340**	**277,517**
	1004013710	Water Resources Conservation and Protection	5,707,857	5,430,340	277,517
1005003710		**Power Transmission and Distribution**	**11,593,848**	**10,344,007**	**1,249,841**
	1005013710	Rural Electrification Programme	11,593,848	10,344,007	1,249,841
1006003710		**Alternative Energy Technologies**	**67,291,163**	**42,297,868**	**24,993,295**
	1006013710	Alternative Energy Technologies	67,291,163	42,297,868	24,993,295
1007003710		**Power Generation**	**17,197,117**	**12,941,870**	**4,255,247**
	1007013710	Coal Mining Exploration and Mining	17,197,117	12,941,870	4,255,247
1008003710		**Mineral Resources Management**	**5,721,800**	**4,905,925**	**815,875**
	1008013710	Mineral Resources Development	5,721,800	4,905,925	815,875
1009000000		**Mineral Resources Management**	**15,981,388**	**14,979,790**	**1,001,598**
	1009019999	Mineral Resources Development	15,981,388	14,979,790	1,001,598
		Grand Total	**10,653,875,200**	**9,595,727,911**	**1,058,147,289**

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

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 Kitui 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 2019, 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 an 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 2019, this amounted to Kshs 224,022,302.4 compared to Kshs 257,788,697 in prior period as indicated on note **23**.

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 *entity'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 June 29, 2018 for the period 1st July 2019 to 30 June 2019 as required by law. There was one (1) number of supplementary budgets passed in the year. A high-level assessment of the *entity'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. EXCHQUER RELEASES

	2018 - 2019	2017 - 2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,047,504,000	-
Total Exchequer Releases for quarter 2	1,658,548,000	1,211,322,000
Total Exchequer Releases for quarter 3	2,400,530,000	3,158,089,500
Total Exchequer Releases for quarter 4	3,622,618,000	4,282,888,500
Total	**8,729,200,000**	**8,652,300,000**

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows: (The totals of A, B and C below should equal the total exchequer releases).

1A. Equitable Share

Equitable share

Description	2018/2019	2017/2018
	Kshs	Kshs
Total Equitable Share for quarter 1	1,047,504,000	-
Total Equitable Share for quarter 2	1,658,548,000	1,211,322,000
Total Equitable Share for quarter 3	2,400,530,000	3,158,089,500
Total Equitable Share for quarter 4	3,622,618,000	4,282,888,500
Total	**8,729,200,000**	**8,652,300,000**

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	Kshs	Kshs
Transfers for level 5 hospitals	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2018/2019	2017/2018
	Kshs	Kshs
DANIDA - Universal Healthcare in Devolved Units Programme		-
World Bank – THUSCP	96,090,576	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	50,078,476	-
Kenya Devolution Support Programme		-
Youth Polytechnic support grant	44,141,075	-
Abolishment of user fees in health centres and dispensaries		-
Kenya Urban Support Programme	273,574,200	-
Agriculture Sector Development Support Project (ASDSP)	8,946,484	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-
Total	**472,830,811**	-

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018 - 2019	2017 – 2018
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
Grants Received from Multilateral Donors (International Organisations)				
DANIDA			-	20,982,159
THSUCP-WORLD BANK			-	58,554,018
USER FEES				
KDSP - WORLD BANK			-	53,665,066
Youth poly grant-world bank				50,609,855
NARIGP-world bank			-	
KUSP - WORLD BANK			-	

EU - KCEP- CRAL			7,259,225	
ASAL			5,337,920	
ASDSP			-	20,982,159
Grants Received from other levels of government				
(Insert name of donor)				
(Insert name of donor)				
Total			**12,597,145**	**183,811,098**

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

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 - 2018
	KShs	KShs
Transfers from Central government entities		
Kenya Roads Board Fuel Levy Fund	229,832,235	309,636,150
Ministry of Health Maternity fees	-	-
Ministry of Health User fees Forgone	22,499,906	23,144,998
Ministry of Health Result Based Financing	-	-
Ministry of Youth - Youth poly grant	-	67,576,636
Ministry of Agriculture - KCEP CRAL	-	
Ministry of Agriculture - ASAL	-	
Ministry of Agriculture - ASDP	-	
Transfers from Counties		
Kitui County Executive Car and Mortgage	61,049,960	
(insert name of budget agency)		
TOTAL	**313,382,101**	**400,357,784**

Kshs 61m indicated as transfer from County Executive Car and Mortgage relates to funds earlier allocated to CECs car and mortgage fund. The operations of this fund was expanded to include other contractual senior management staff. This called for amendment of the regulations. It however, took long for the regulations to be debated and passed by the county assembly and to ensure that no idle cash was held in the banks, the CECM-Treasury in line with PFM Act 116(3) advised for the transfer of the funds to County Revenue Fund.

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2018 - 2019	2017 - 2018
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2018- 2019	2017 – 2018
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

(Give a brief explanation relating to sources of funds, interest charged and terms of repayment)

6. PROCEEDS FROM SALE OF ASSETS

	2018 – 2019	2017 – 2018
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2018 - 2019	2017 – 2018
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

(Give a brief description on what the refunds relate to)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2018 - 2019	2017 – 2018
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

(State briefly from which entities dividends or interest is derived from)

9. COUNTY OWN GENERATED RECEIPTS

	2018/19	2017/18
	Kshs	Kshs
RECEIPTS		
Interest Received		-
Profits and Dividends		-
Rents	2,531,301.00	10,945,225
Other Property Income	10,347,924.00	5,646,985
Sales of Market Establishments		-
Receipts from Administrative Fees and Charges	17,726,580.00	16,522,892
Receipts from Administrative Fees and Charges - Collected as AIA		-
Receipts from Incidental Sales by Non-Market Establishments	1,072,287.00	481,843
Receipts from Sales by Non-Market Establishments		-
Receipts from Sale of Incidental Goods		556,183
Fines, Penalties and Forfeitures	2,629,844.00	1,409,113
Receipts from Voluntary transfers other than grants		-
Licences	9,751,900.00	11,692,190
Business Permits	71,744,768.00	70,692,395
Cess	9,737,267.00	-
Sign Boards and Advertising fees	21,912,270.00	
Poll Rates		8,173,262
Plot Rents	16,337,588.00	8,342,676
Other Local Levies		36,783,809
Administrative Services Fees		7,005,576
Various Fees		6,439,480
Council's Natural Resources Exploitation		-
Sales of Council Assets		-
Lease / Rental of Council's Infrastructure Assets	132,500.00	1,075,150
Other Miscellaneous Receipts	40,411,611.00	76,331,431

Insurance Claims Recovery		-
Medium Term Loans (1-3 Yrs. Repayment)		-
Long Term Loans (Over 3 Yrs. Repayment)		-
Transfers from Reserve Funds		-
Donations		-
Fund Raising Events		-
Other Receipts from Financial Assets Loan		-
Market/Trade Centre Fee	26,357,978.00	29,549,870
Vehicle Parking Fees	29,293,651.00	19,850,355
Housing		-
Social Premises Use Charges		-
School Fees		-
Other Education-Related Fees		-
Other Education Receipts		-
Public Health Services		12,044,337
Public Health Facilities Operations	98,791,556.00	192,149
Environment & Conservancy Administration		20,000
Slaughterhouses Administration	8,325,769.00	6,220,858
Water Supply Administration		-
Sewerage Administration		-
Other Health & Sanitation Revenues	64,525,064.00	-
Technical Services Fees	11,078,733.00	5,146,695
External Services Fees		-
Other receipts not Classified elsewhere	1,046,812.00	
TOTAL	**443,755,403.00**	**335,122,474**

(This section should include all classes of revenues raised by the County Government. The section may be tailored to reflect the classes of revenue for each County. In addition, the preparers of the financial statements should endeavour to classify all revenues and avoid lumping up revenues under the class of other miscellaneous receipts. Comment on the performance of the own generated funds between the two years)

10. RETURNED CRF ISSUES

	2018 - 2019	2017 – 2018
	Kshs	Kshs
Recurrent account	-	-
Development account	-	-
Deposit account	-	-
Total	-	-

(State what the refunds relate to and when they were appropriated for use)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
11. COMPENSATION OF EMPLOYEES

	2018 - 2019	2017 – 2018
	KShs	KShs
Basic salaries of permanent employees	1,824,059,760	1,574,236,084
Basic wages of temporary employees	66,863,651	278,327,374
Personal allowances paid as part of salary	1,691,263,287	1,337,612,701
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	175,672,070	131,814,757
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**3,757,858,768**	**3,321,990,916**

(Give brief explanation including the comparative number of employees)

12. USE OF GOODS AND SERVICES

	2018 - 2019	2017 – 2018
	Kshs	Kshs
Utilities, Supplies and Services	38,362,420	36,863,020
Communication, Supplies and Services	24,801,462	22,673,846
Domestic Travel and Subsistence, and Other Transportation Costs	320,227,797	445,802,386
Foreign Travel and Subsistence, and other transportation costs	9,011,208	14,318,088
Printing , Advertising and Information Supplies and Services	81,422,235	121,080,125
Rentals of Produced Assets	9,500,716	10,996,411
Training Expenses	228,796,609	174,779,177
Hospitality Supplies and Services	126,069,787	132,082,663
Insurance Costs	97,691,863	80,912,517
Specialised Materials and Supp	491,283,771	610,091,832
Office and General Supplies and Services	40,728,089	70,995,951
Fuel Oil and Lubricants	91,857,919	108,979,309
Other Operating Expenses	179,708,847	218,761,581
Routine Maintenance - Vehicles	52,869,348	71,306,676
Routine Maintenance - Other Assets	36,393,040	96,478,300
Total	**1,828,725,110**	**2,216,121,882**

(Give a brief explanation of this category of expenses)

13. SUBSIDIES

Description	2018 - 2019	2017 – 2018
	Kshs	Kshs
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises	-	-
See list attached	-	-
(insert name)	-	-

(Give explanation of the nature of subsidies and the kind of services that have been subsidised)

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018 – 2019	2017 – 2018
	Kshs	Kshs
Transfers to County Government entities		
County Assembly	806,554,690	811,034,003
Transfers to Health Centres and Dispensaries	72,660,499	163,917,569
Transfers to Youth Polytechnics	111,423,484	-
Transfers to Other Counties		
(insert name of budget agency)		
(insert name of budget agency)		
Transfers to National Government entities		
Transfer to the Council of Governors		
Transfer to xxx		
TOTAL	**990,638,673**	**974,951,572**

(Provide the nature and purpose of transfers and are these transfers to be recovered)

15. OTHER GRANTS AND PAYMENTS

Description	**2018/19**	**2017/18**
	Kshs	**Kshs**
Scholarships and other Educational Benefits	109,573,483	151,863,077
Emergency Relief and Refugee Assistance	-	14,637,700
Capital Grants to other Levels of Government	5,587,645	-
Other Current Transfers, Grants and Subsidies	256,702,458	-
Other Capital Grants and Transfers	76,348,769	-
TOTAL	**448,212,355**	**166,500,777**

16. SOCIAL SECURITY BENEFITS

	2018/19	2017/18
	Kshs	Kshs
Government pension and retirement benefits		10,056,102
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	**10,056,102**

17. ACQUISITION OF ASSETS

	2018/19	2017/18
	Kshs	Kshs
Non-Financial Assets		
Purchase of Building	-	-
Construction of Building	236,242,129	348,570,301
Refurbishment of Buildings	20,081,399	106,955,520
Construction of Roads	497,291,856	444,825,833
Construction and Civil Works	1,493,193,465	1,354,415,015
Overhaul and Refurbishment of Construction and Civil Works	654,004	47,341,438
Purchase of Vehicles and Other Transport Equipment	110,091,046	93,437,574
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	1,807,267
Purchase of Office Furniture and General Equipment	43,230,822	82,643,681
Purchase of Specialized Plant, Equipment and Machinery	474,723,516	202,246,459
Rehabilitation and Renovation of Plant, Machinery and Equipment	479,420	782,133
Purchase of Certified Seeds, Breeding Stock and Live Animals	66,041,616	81,312,438
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	361,815,983	223,056,405
Rehabilitation of Civil Works	69,416,526	30,580,070
Purchase of specialized Plant	3,445,911.15	-
Acquisition of land	140,000	-
Acquisition of Other Intangible Assets	-	8,052,759
Financial Assets		-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total	**3,376,847,695**	**3,026,026,893**

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2018/19	2017/18
	Kshs	Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

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

	2018/19	2017/18
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending		-
Total	-	-

20. OTHER PAYMENTS

	2018/19	2017/18
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves		-
Other expenses	-	-
Total	-	-

(Provide explanation as to what each component of other expenses relates to)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

			Indicate whether Recurrent or Development		
Account Name	Account No.	Name of Bank		2018/19	2017/18
Kitui County Revenue Fund Account	1000171111	CBK	Revenue	511,645,118	855,875,675
Kitui County Recurrent Account	1000170654	CBK	Recurrent	100,252	994
Kitui County Development Account	1000170638	CBK	Development	12,765	367,807
Kitui County Deposit Account	1000217127	CBK	Deposit	224,022,302	257,788,697
Resource Based Fund Account	1000297247	CBK	Donor-Development	-	6,116,502
Kitui County Transforming Health System for Universal Care Account	1000334142	CBK	Donor-Development	16,173,253	41,532,018
Kitui County National Agricultural Rural Inclusive Growth Project Account	1000366998	CBK	Development	1,954,343	31,287,940
Kitui Devolution Support Program Account	1000371064	CBK	Development	140,998	7,591,798
kitui County Roads Maintenance Fuel Levy Account	1000353651	CBK	Development	29,983,514	88,909,330
Kitui County Kenya Urban Support Program Account (KUSP)	1000380799	CBK	Development	130,758,392	-
Kitui County ASAL Livestock Account (ASAL)	1000374608	CBK	Development	115	-
Kitui County Village Polytechnics Grant Account	1000367008	CBK	Donor Dev	294,227	67,576,636
Agricultural Sector Development Support Program Account (ASDSP)	1000367016	CBK	Development	5,500,000	-
Kitui County Health Insurance Cover	01141810632200	COOP-Kitui	Recurrent	779,111	3,866,969
Kitui County Standing Government Imprest Account	1140752995	KCB - Kitui	Revenue	507,390	-
Kitui County Gratuity Account	1182808883	KCB-Kitui	Recurrent	69,816,538	62,091,325
Kitui County Pro-poor programme Account	1149645113	KCB-kitui	Recurrent	1,592,166	39,032,399
Kitui County Revenue Collection Account	1140752855	KCB - Kitui	Revenue	14,565,114	8,551,909
Kitui County National Agricultural Rural Inclusive Growth Project Account	01141810573100	Coop Bank - Kitui	Donor Dev	32,754,918	18,236,500
kitui County Roads Maintenance Fuel Levy Account	01141304430300	Coop Bank - Kitui	Development	-	7,308,750
Agricultural Sector Development Support Program Account (ASDSP)	01141810584600	Coop Bank - Kitui	Development	10,740,345	-
KCEP-CRAL Account	01141302244400	Coop Bank - Kitui	Donor Dev	3,251,286	1,297,746
Kitui County Health Insurance	01141810632201	Coop Bank - Kitui	Recurrent	26,250	-
Kitui District Hosp Operations Account	01141303838201	Coop Bank - Kitui	Recurrent	1,758,746	1,757,788
Kauwi Sub Dist Hosp Operations Account	01141303838301	Coop Bank - Kitui	Recurrent	591,333	1,075,010
Nuu Sub Dist Hosp Operations Account	01141399535301	Coop Bank - Mwingi	Recurrent	19,420	164,784

Katulani Sub Dist Hosp Operations Account	1156667747	KCB - Kitui	Recurrent	904,729	521,304
Ikanga Sub Dist Hosp Operations Account	1156671523	KCB - Kitui	Recurrent	149,104	126,708
Mutito Sub Dist Hosp Operations Account	1156804256	KCB - Kitui	Recurrent	612,404	282,195
Mwingi District Hosp Operations Account	1156709008	KCB -Mwingi	Recurrent	1,629,979	460,637
Tseikuru Sub Dist Hosp Operations Account	1156757614	KCB -Mwingi	Recurrent	14,995	78,193
Migwani Sub Dist Hosp Operations Account	1156714397	KCB -Mwingi	Recurrent	162,422	45,548
Kyuso Sub Dist Hosp Operations Account	1156755654	KCB -Mwingi	Recurrent	39,496	41,300
Zombe Sub District Hosp Operations Account	1220157570	KCB-Kitui	Recurrent	110,936	14,307
Mutomo Subdistrict Hosp Operations Account	1219303062	KCB-Mutomo	Recurrent	98,514	-
Ikutha Sub District Hosp Operations account	1217309373	KCB-Mutomo	Recurrent	530,018	85,499
Kanyangi Sub Dist Hosp Operations Account	01001036319100	NBK - Kitui	Recurrent	393,796	163,173
Total				**1,061,634,288**	**1,502,249,441**

**(Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held)*

21B. CASH IN HAND

	2018/19	2017/18
	Kshs	**Kshs**
Cash in Hand – Held in domestic currency	1,130,781	1,509,289
Cash in Hand – Held in foreign currency	-	-
Total	**1,130,781**	**1,509,289**

Cash in hand should also be analysed as follows:

	2018/19	2017/18
	Kshs	**Kshs**
Location 1 - Ministry of Trade, Industry, IT and Cooperatives		-
Location 2 - Ministry of Finance & Economic Planning - Payments		2,123
Location 3 - Kitui Level IV Hospital	144,140	174,246
Location 4 - Mwingi Level IV Hospital	44,105	
Location 5 - Ministry of Finance & Economic Planning - Receipts	547,896	800,000
Location 6 - Ministry of Agriculture - ATC		-
Location 7 - Mwingi Town - Revenue Office	394,640	532,920
Location 8		-
Total	**1,130,781**	**1,509,289**

[Provide cash count certificates for each]

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

	2018/19	2017/18
	Kshs	Kshs
Government Imprests	2,495,600	9,994,888
Other Advances-(Prior Year Imprests)	7,259,326	-
Clearance Accounts	-	-
Total	**9,754,926**	**9,994,888**

[Include a breakdown of the outstanding imprest below or as an annex to the notes if the list is longer than 1 page.]

Name of Officer or Institution	P/Number	Date Imprest Taken	Amount Taken	Amount Paid	Balance
	GPAY		Kshs		
Twaha Maimuna	1026981	07-Sep-18	20,000.00	-	20,000
Festus Malombe Nzuki	1027639	20-Sep-18	75,000.00	-	75,000
Jacob Ngulai Muthembwa	1028307	09-Oct-18	250,500.00	-	250,500
Festus Malombe Nzuki	1030569	10-Dec-18	116,000.00	-	116,000
William Kimoli Nyamai	1029897	21-Nov-18	5,400.00	-	5,400
Josephat Syengo Kimwele	1026740	04-Sep-18	89,200.00	-	89,200
Caroline Mbithe Mwake	1025891	22-Aug-18	30,000.00	-	30,000
Franciscah Kanza Kyui	1029810	16-Nov-18	76,000.00	-	76,000
Wilson Malila Mulu	1028139	03-Oct-18	581,000.00	-	581,000
Makau Kilonzo	1032355	04-Feb-19	142,500.00	-	142,500
Esther Mukiti		30-Apr-19	1,110,000.00	-	1,110,000
			2,495,600	-	**2,495,600**
Tom Ouma Ojwang		15/01/2018	93,000		93,000
Boniface Mwaniki Njue		03-01-18	120,000		120,000
Martin Sele Kyeva		03-07-18	46,000		46,000
Dominic Mutisya Mumbu		29/09/2017	505,600		505,600
Rachael Katuku Ithua		26/01/2018	492000		492000
Emmanuel Mutisya Mbondo		17/01/2018	21,800		21,800
Faith Kathini Moki		29/11/2017	483,100		483,100
Stanley Wambua Ngove		29/11/2017	210,000		210,000
Anderson Bahati Wambua		18/06/2018	40,700		40,700

Sammy Mutua Mbuvi		20/06/2018	89,050		89,050
Peter Muimi Yaninga		13/05/2018	30,000		30,000
Philip Mutinda mumo		04-12-18	1,061,484.		1,061,484.
Sebastian Muli Sausi		24/11/2017	10,000		10,000
Joseph Musyoka Mutemi		18/06/2018	470,200		470,200
Remmie Mbiku Nzioki		04-06-18	116,800		116,800
Kelvin Mulyu Kithonga		18/06/2018	1,254,500		1,254,500
Godfrey Issika Maithya		31/05/2018	879,300		879,300
Faith Munanie Paul		23/05/2018	84,550		84,550
Boniface Musee Musili		29/03/2018	222,000		222,000
Samuel Kimanzi		29/03/2018	452,400		452,400
Jacob Maundu Kakundi		25/04/2018	543,342		543,342
Margaret Angela Mutemi		20/06/2018	33,500		33,500
Total Prior Yr Advances			**7,259,326**		**7,259,326**
Total Imprests			**9,754,926**	**-**	**9,754,926**

23. ACCOUNTS PAYABLE

	2018/19	2017/18
	Kshs	Kshs
Deposits – Retentions	224,022,302	257,788,697
Gratuity	69,816,538	62,091,325
Total	**293,838,841**	**319,880,022**

24. FUND BALANCE BROUGHT FORWARD

	2018/19	2017/18
	Kshs	Kshs
Bank accounts	1,061,634,288	1,502,249,441
Cash in hand	1,130,781	1,509,289
Accounts Receivables	9,754,926	9,994,888
Accounts Payables	(293,838,841)	(319,880,022)
Total	**778,681,155**	**1,193,873,596**

25. PRIOR YEAR ADJUSTMENTS

	2018/19	2017/18
	Kshs	Kshs
Adjustments on bank account balances	15,324,700	45,131,575
Adjustments on cash in hand		-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (*specify*)	-	-
Total	**15,324,700**	**45,131,575**

Prior year adjustments as enlisted in the table below refer to returned payments from the previous financial year which had not been acknowledged as part of the closing bank balance since their receipt was after closure of the year.

Date	Payee	Amount
08-Nov-18	National Bank	58,724
22-Nov-18	National Bank	209,217
22-Nov-18	National Bank	593,142
02-May-19	National Bank	6,722,367
31-Aug-18	Kenya Commercial Bank	5,632,000
18-Jul-18	Cooperative Bank	1,929,249
28-Jul-18	Kenya Commercial Bank	180,000
	Total	**15,324,700**

5.10 OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018/2019	2017/2018
	KShs	KShs
Construction of buildings	145,687,816	77,481,553
Construction of civil works	120,588,054	690,725,319
Supply of goods	313,230,342	103,003,414
Supply of services	102,891,404	180,877,088
	682,397,616	**1,052,087,374**

2. PENDING STAFF PAYABLES (See Annex 2)

	2018/2019	2017/2018
	KShs	KShs
Senior Management	423,255	5,577,245
Middle Management	-	11,899,360
Unionisable Employees	-	3,946,393
Others (*specify*)	-	2,329,650
	423,255	**23,752,648**

3. OTHER PENDING PAYABLES (See Annex 3)

	2018/2019	2017/2018
	KShs	KShs
Amounts due to National Government entities	28,612,201	25,912,761
Amounts due to County Government entities	2,908,665	-
Amounts due to third parties	-	65,922,712
Others (*specify*)	-	-
	31,520,866	**91,835,473**

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

	2018/2019	2017/2018
	Kshs	Kshs
Key Management Compensation (Gov,DG, CEC Members and COs)	73,161,480	65,310,485
Transfers to related parties		
Transfer to the County Assembly	806,554,690	811,034,003
Transfers to other County Government Entities-Facilities	72,660,499	163,917,569
Transfers to Development Projects		0
Transfers to non-reporting entities e.g. schools and welfare	111,423,484	0
Transfers to County Water Service Providers		0
Expenses paid on behalf of County Water Service Providers		0
Total Transfers to related parties	**990,638,673**	**974,951,572**
Transfers from related parties		
Transfers from the Exchequer	8,729,200,000	8,652,300,000
Transfers from MDAs	313,382,101	400,357,784
Transfers from SCs and SAGAs- National Government		
Transfers from donor funding	485,427,956	183,811,098
Total Transfers from related parties	**9,528,010,057**	**9,236,468,882**

Other Disclosures;

1.0 County Registry Fire Disaster

On the night of 21st July 2019, county offices hosting the county registry caught fire where vouchers and other records for the Financial year 2018/2019 and other prior periods were burned down. This matter was reported to the Police for investigations as to the cause of the fire. The matter is still under investigation and we are yet to receive the final report.

2.0 Fraud

Fraudulent transactions totalling to Ksh. 93,487,989 were reported during the Financial year 2015/16. The fraud was perpetuated through a charge to staff salary accounts. The criminal matter was reported to law enforcement agencies through whose support Ksh. 44,737,825 was recovered and returned to county recurrent bank account with the balance of Ksh. 19,406,662 being held in various bank accounts to which it had been transferred after court orders were served to the banks while Ksh. 29,343,501 was withdrawn or transferred out of the receiving banks. The matter is pending before court. For purposes of reporting and considering the general nature of court matters, the unrecovered balance of Ksh. 48,750,164 has been expensed under other expenses. Any subsequent recoveries will be treated as receipts in the period of the recovery.
This matter is still in court.

3.0 Budget

The county executive budget for the financial year 2019/2020 was not approved at the time of finalising these financial statements and as such the budget figures for 2019/20 reflected are those submitted to the County Assembly for consideration. The county is therefore operating on 50% vote on account in accordance with section 134 of the PFM Act 2012. Negotiations are however ongoing to have the budget approved.

4.0 *Prior Period Adjustment*

	2017/2018	*2017/2018*
	Reported	***Adjusted***
Basic salaries of permanent employees	*2,781,009,452*	*1,574,236,084*
Basic wages temporary employees	*455,233,308*	*278,327,374*
Personal allowances paid as part of salary	*43,300,179*	*1,337,612,701*
Compulsory National social security contributions	*42,447,977*	*131,814,757*
Total	***3,321,990,916***	***3,321,990,916***

This adjustment is made to correct posting errors between basic salaries of permanent employees, Basic wages temporary employees, Personal allowances paid as part of salary, Compulsory National social security contributions in line with approved payroll. The error occurred while posting expenses. The adjustment, however, has no effect on the overall expense category of compensation for employees or even the fund balance as the balances remain the same.

5. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Entity	Date Established/ Date taken over	Location	Accounting Officer responsible
Corporation	-	-	-
Water and Sewerage Company	-	-	-
Fund	-	-	-
Board	-	-	-
Project	-	-	-
Scheme	-	-	-

6.0 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	**Under Collection of Own Generated Revenue**	The county has recruited a director of Revenue to specifically focus efforts on revenue mobilization. At the same time, the county has contracted for valuation roll to assist in managing out Land rates/rent which is intended to boost in collectability of land property rates.	Director of Revenue	Ongoing	End of 2019/20 FY
4.1	**Staff Establishment**	Through direction of the County Secretary ,each ministry will be reviewing its staff establishment to identify any gaps and should there be any idle resources the same will be reported centrally to the County Secretary for deployment.	The County Secretary	Ongoing	Ongoing
1.0	**Lack Of Trial Balance**	Trial balance is the only basis that the county could have balanced its Finances. However, in future we shall ensure it is submitted together with all the other schedules for audit.	Accountant General	Ongoing	Ongoing
3.2	**Maintenance of Cash Books**	*Our main Bank Accounts namely Recurrent and Development held at Central Bank of Kenya are transacted through IFMIS, hence our cashbooks for the same should be system based. However, the accounts receivable module in IFMIS is not active leading to an incomplete system cashbook. The county maintains a parallel manual cashbook The IFMIS department is currently in the process of rolling out the accounts receivable module to ensure a complete IFMIS system cash book can be generated*	Assistant accountant general	Resolved	Continuous

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.

A.g CEC, County Treasury

Sign.....

Date.....7/11/2019.....

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Periodic	Equitable share	Donor Funds As per CARA	Level 5 hospitals allocation	Total Transfers from the National Treasury
	Kshs	Kshs	Kshs	Kshs
Exchequer Releases for quarter 1	1,047,504,000	-	-	1,047,504,000
Exchequer Releases for quarter 2	1,658,548,000	263,073,053	-	1,921,621,053
Exchequer Releases for quarter 3	2,400,530,000	56,798,499	-	2,457,328,499
Exchequer Releases for quarter 4	3,622,618,000	152,959,259	-	3,775,577,259
Total	**8,729,200,000**	**472,830,811**	-	**9,202,030,811**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
M/S MILLINEUM STORES LTD	850,000	N/A	-	850,000	PAYABLE
AGGYWILL CONTRACTORS AND GENERAL SUPPLIES	324,368	N/A	-	324,368	PAYABLE
Alpha Works Enterprises	995,360	N/A	-	995,360	PAYABLE
ARTPARK ENTERPRISES	320,725	N/A	-	320,725	PAYABLE
AVENUE GLOBAL TECHNOLOGIES	899,140	N/A	-	899,140	PAYABLE
BANDA INVESTMENTS AND SUPPLIES	437,900	N/A	-	437,900	PAYABLE
Bensambu Investiments	460,755	8 WEEKS	380,850	79,905	PAYABLE
BRESLE ENTERPRISE	3,972,110	03-05-18	3,773,505	198,606	PAYABLE
BULOXI COMPANY LIMITED	174,852	N/A	-	174,852	PAYABLE
CAPITAL CONSULTING CO.	2,833,068	21/01/2015	2,549,761	283,307	PAYABLE
COMMISSIONER FOR DOMESTI	1,433	N/A	-	1,433	PAYABLE
COMMISSIONER FOR VAT	2,471	N/A	-	2,471	PAYABLE
County Gaunge Services Supplies	3,092,220	12 WEEKS	-	3,092,220	PAYABLE
D Kimanyi Company	999,000		-	999,000	PAYABLE
DAKIPEM ENTERPRISES	539,530	N/A	-	539,530	PAYABLE
Danfra Construction & Civil Works	998,950		-	998,950	PAYABLE

DAPHIIS INVESTMENT	990,170	14/11/2016	890,000	100,170	PAYABLE
Deep and Agencies	998,000	8 WEEKS	-	998,000	PAYABLE
DONAMI CONTRACTORS	525,792	N/A	-	525,792	PAYABLE
Felimchar Road Agencies	997,890	8 WEEKS	-	997,890	PAYABLE
Femutrade Investors Ltd	400,000	12WEEKS	-	400,000	PAYABLE
Finylexe Enterprises	999,989		-	999,989	PAYABLE
GOLDEX ENTERPRISE LTS	2,428,030	21/01/2015	2,185,227	242,803	PAYABLE
Headcord Contractors	999,040		-	999,040	PAYABLE
Headcord Contractors	900,290		-	900,290	PAYABLE
ITHENZE TWO AGAIN CONSTRUCTION	888,720	14/11/2016	447,945	440,775	PAYABLE
Ituramura Construction Company	997,730		-	997,730	PAYABLE
Jakavo Contractors	746,739	12 WEEKS	373,369	373,370	PAYABLE
Japhil Limited	999,036		-	999,036	PAYABLE
JAVANLINK INTERNATIONAL	283,700	N/A	-	283,700	PAYABLE
Jaytee Contractors	515,517	8WEEKS	-	515,517	PAYABLE
JOHSHED CONTRCTORS	563,296	N/A	-	563,296	PAYABLE
Josa General Contractors	3,809,568	29/3/2019	-	3,809,568	PAYABLE
Julkys Construction and General Supplies Limited	889,350	14/11/2016	-	889,350	PAYABLE
Kaita Holdings Limited	997,750		-	997,750	PAYABLE
KAKAH GENERAL CONTRACTORS	115,000	N/A	-	115,000	PAYABLE
KAMALE ENTERPRISES	507,740	N/A	-	507,740	PAYABLE
Kamwando Enterprises	998,950		-	998,950	PAYABLE
Karamisi Ngemi Agencies Ltd.	292,042	8WEEKS	-	292,042	PAYABLE
KASKAWASH ENTERPRISES	321,400	N/A	-	321,400	PAYABLE

Katoka Building and Construction	3,019,980	12 WEEKS	2,969,980	50,000	PAYABLE
KAVETO CONTRACTORS AND GENERAL SUPPLIES	170,944	N/A	-	170,944	PAYABLE
KAVINDA CONSTRUCTION COMPANY	134,270	N/A	-	134,270	PAYABLE
KIMDUNGA BUILDING CONSTRUCTION LTD	261,940	N/A	-	261,940	PAYABLE
Kisaka General Contractors	3,086,050	12 WEEKS	2,781,530	304,520	PAYABLE
KITUI COUNTY DEPOSIT ACCT	4,777	N/A	-	4,777	PAYABLE
Kitumooi Supplies and Contractors	997,260		-	997,260	PAYABLE
KITUMOOI SUPPLIES AND CONTRACTORS	390,640	N/A	-	390,640	PAYABLE
KWAMUSOKA CONSTRUCTION	998,000	22/05/2018	900,000	98,000	PAYABLE
Kyamboo Building Contractors	999,045		-	999,045	PAYABLE
Kyamboo Building Contractors	3,079,000	12 WEEKS	2,659,000	420,000	PAYABLE
Kyeni Kya Eitu Group	487,740	12WEEKS	-	487,740	PAYABLE
LIJUMAVU GENERAL CONTRACTORS LTD	400,000	N/A	-	400,000	PAYABLE
Livid International Kenya (K) Ltd	900,185		-	900,185	PAYABLE
Log One (K) Investment LTD	997,290	N/A	-	997,290	PAYABLE
M/S Berjos Holding Ltd	2,699,255	12 WEEKS	2,024,140	675,115	PAYABLE
M/S B.H.U CONSTRUCTION LTD	2,114,620	N/A	-	2,114,620	PAYABLE
M/S BONUM KENYA LTD	3,700,000	N/A	3,500,000	200,000	PAYABLE
M/S BRICATA MERCHANTS	3,712,650	N/A	1,489,362	2,223,288	PAYABLE
M/S CHARLILY	890,453	N/A	-	890,453	PAYABLE
M/S DENIX LTD	851,383	N/A	-	851,383	PAYABLE
M/S ESJOVIA CONTRCTOR LTD	2,800,000	N/A	-	2,800,000	PAYABLE
M/S GLOGRA GEN. SUPPLIES &CONTRACTORS	350,000	N/A	-	350,000	PAYABLE
M/S HENZO CONTRACTORS AND GENERAL SUPPLIES	878,950	N/A	800,000	78,950	PAYABLE

M/S JOFAIT CONTRACTORS LTD	2,744,351	N/A	742,280	2,002,071	PAYABLE
M/S JUBEKA ENTERPRISES LTD	4,415,054	N/A	-	4,415,054	PAYABLE
M/S KASONI GEN. CONTRACTORS LTD.	11,173,340	N/A	6,135,313	5,038,027	PAYABLE
M/S KATIKONI WENDO INVESTMENT	306,304	N/A	-	306,304	PAYABLE
M/S KATITIKA AGENCIES	564,900	N/A	287,650	277,250	PAYABLE
M/S Little Five Tours LTD	3,015,330	12 WEEKS	2,935,330	80,000	PAYABLE
M/S Mbiti Contractors	1,140,415	12 WEEKS	979,665	160,750	PAYABLE
M/S Melina Forwarders	3,065,540	12 WEEKS	2,923,750	141,790	PAYABLE
M/S MILLENIUM STRATEGY LTD	7,483,888	N/A	5,214,980	2,268,908	PAYABLE
M/S MORSAM SOLUTIONS	1,377,230	N/A	1,000,000	377,230	PAYABLE
M/S MUCONA CONSTRUCTION AND SUPPLIES ENT	515,842	N/A	-	515,842	PAYABLE
M/S MUMONDILIS LTD	3,834,277	N/A	3,404,057	430,220	PAYABLE
M/S MUSAMO WORKS INVESTMENT	888,610	N/A	-	888,610	PAYABLE
M/S MUSAVANI CONTRACTORS &SUPPLIES LTD	4,000,000	N/A	3,270,000	730,000	PAYABLE
M/S MUTETHYA ENTERPRISES	1,660,950	N/A	1,460,345	200,605	PAYABLE
M/S Mwingi East Renovators	3,024,000	12 WEEKS	2,616,060	407,940	PAYABLE
M/S NITELVIN LIMITED	403,130	04-06-18	-	403,130	PAYABLE
M/S NZAAYA ENTERPRISESAND GENERAL CONSTRUCTIONS LTD	300,987	N/A	-	300,987	PAYABLE
M/S ONE RHINO CONSTRUCTION	564,900	N/A	319,850	245,050	PAYABLE
M/S OTIUM INVESTMENTS LTD	2,700,000	N/A	-	2,700,000	PAYABLE
M/S PREMISTEERS CONSULTANTS AND SERVICES	312,150	N/A	-	312,150	PAYABLE
M/S RENE INDUSTIES LTD	51,964,035	N/A	40,281,850	11,682,185	PAYABLE
M/S SEVEN FORTEEN LTD	3,795,520	N/A	-	3,795,520	PAYABLE
M/S SEVENTY WIG LTD	503,800	N/A	-	503,800	PAYABLE

M/S SHADDAH INVESTMENTS TLD.	5,044,036	N/A	-	5,044,036	PAYABLE
M/S STAMERIQA MARKET VENTURES	2,810,200	N/A	2,419,800	390,400	PAYABLE
M/S STEDORN GEN. AGENCY LTD	4,182,630	N/A	3,471,900	710,730	PAYABLE
M/S TEN TO TEN ENTERPRISES LIMITED	80,000	18/05/2018	-	80,000	PAYABLE
M/S Thitu Company Ltd	3,087,000	12 WEEKS	2,413,000	674,000	PAYABLE
M/S VINZA INVESTMENT LTD	180,000	N/A	-	180,000	PAYABLE
M/S VONZA BUILDING & CNSTRUCTION CO.LTD	50,164	05-11-17	-	50,164	PAYABLE
M/S ZEEV TECHNOLOGIES	994,685	N/A	-	994,685	PAYABLE
M/SISACK BUILDERS LTD	1,741,810	N/A	-	1,741,810	PAYABLE
M\S NDOMWE CONCTRACTORS &GEN. SUPPLIES LTD	1,280,293	N/A	762,127	518,166	PAYABLE
M\S ZIMANASH INVESTMENT	122,485	N/A		122,485	PAYABLE
Makika Enterprises	273,969	12WEEKS	-	273,969	PAYABLE
MAKOLA CONTRACTORS	996,275	N/A	-	996,275	PAYABLE
Mariana and Mark Construction	2,552,180	16WEEKS	2,132,180	420,000	PAYABLE
MASAPA GENERAL CONTRACTORS LTD	900,000	N/A	-	900,000	PAYABLE
MASASINI KANINGO B/S CENTRE	76,040	N/A	-	76,040	PAYABLE
MAYSAMB ENTERPRISES	80,000	N/A	-	80,000	PAYABLE
MBENZI CONTRACTORS COMPAY LTD	161,500	N/A	-	161,500	PAYABLE
MBUNYA GENERAL CONTRACTORS LTD	261,500	N/A	-	261,500	PAYABLE
Menake Company Limited	968,300		-	968,300	PAYABLE
MIDDLE ENTERPRISES	587,810	03-01-18	-	587,810	PAYABLE
MIDDLE ENTERPRISES KENYA LTD	231,885	N/A	-	231,885	PAYABLE
MIREFA ENTERPRISES	312,400	N/A	-	312,400	PAYABLE
MS CHARLILLYSON CONSTRUCTIONS AND CIVIL ENGINEERS	2,616,900	N/A	-	2,616,900	PAYABLE

MS FUELS LINK	3,869,760	N/A	-	3,869,760	PAYABLE
Ms Kensel Quest Limited	2,976,000	12 WEEKS	2,395,885	580,115	PAYABLE
MS MODERN HERITAGE TRADING AND CONTRACTING LTD	3,857,680	N/A	-	3,857,680	PAYABLE
Muhubiri General and Supplies Enterprises	994,450		-	994,450	PAYABLE
Muki Joint Ventures ltd	416,990	12WEEKS	354,442	62,548	PAYABLE
Mukilye Contractors	279,800	12WEEKS	129,800	150,000	PAYABLE
Muli General Contractors	900,232	N/A	-	900,232	PAYABLE
Mumoni Building and and Construction	884,850	14/11/2016	-	884,850	PAYABLE
Musanii Contractors	282,912	12-01-00	-	282,912	PAYABLE
Musyema Construction and Supply	33,575	04-01-00	-	33,575	PAYABLE
NGOMONI GRNRRAAL CONTRSCTORS	420,590	N/A	-	420,590	PAYABLE
Nhapotz Enterprises	2,532,400	06-01-00	-	2,532,400	PAYABLE
Njambi Enterprises	455,598	04-01-00	-	455,598	PAYABLE
PALMERCY ENTERPRISES	1,771,586	03-02-17	1,741,576	30,010	PAYABLE
PANAMER COMPANY LTD	498,800	04-09-18	-	498,800	PAYABLE
Patkan Builders	980,788	08-01-00	678,360	302,428	PAYABLE
PEKUOSAMU ENTERPRISES	208,740	N/A	-	208,740	PAYABLE
Petna Construction	300,288	04-01-00	-	300,288	PAYABLE
PIURENA LTD	580,574	N/A	-	580,574	PAYABLE
Qara Agencies limited	873,600		-	873,600	PAYABLE
RAHELI VENTURES	1,507,850	N/A	-	1,507,850	PAYABLE
Rains Contractors and General Supplies	516,055	04-01-00	-	516,055	PAYABLE
Reeitza Building and Construction Company	580,500	08-01-00	-	580,500	PAYABLE
REKIM INVESTMENT	578,724	N/A	-	578,724	PAYABLE

Resa Enterprises	900,710		-	900,710	PAYABLE
SARIZONE CONTRACTORS	2,108,374	N/A	-	2,108,374	PAYABLE
Stameriqa Market Ventures	2,199,700	06-01-00	-	2,199,700	PAYABLE
SYITHANI CONSTRUCTION RENOVATION	950,070	14/11/2016	830,220	119,850	PAYABLE
TARAJI COMPANY LTD	1,800,000	N/A	-	1,800,000	PAYABLE
Ten To Ten Enterprises	295,828	12-01-00	-	295,828	PAYABLE
THASHA AGENCIES	970,000	N/A	-	970,000	PAYABLE
THASHA AGENCIES	429,510	N/A	-	429,510	PAYABLE
Three Ranks Limited	999,545		-	999,545	PAYABLE
THUA ENTERPISES	315,496	N/A	-	315,496	PAYABLE
Tusmus Building & Construction Agencies	998,000		-	998,000	PAYABLE
TUSMUS BUILDING AND CONSRTRUCTION	983,210	N/A	443,210	540,000	PAYABLE
Twintech Kenya Limited	846,911		-	846,911	PAYABLE
VIALIKA COMPANY LTD	870,800	14/11/2016	742,800	128,000	PAYABLE
vibrant stars General Contractors	3,813,450	18/3/2019	-	3,813,450	PAYABLE
WALYALO ENTERPRISES	604,233	N/A	-	604,233	PAYABLE
WIKOM ENTERPRISES	467,680	N/A	-	467,680	PAYABLE
Wintex Agencies	296,873	04-01-00	-	296,873	PAYABLE
YOKANZA CONTRACTORS	513,335	N/A	-	513,335	PAYABLE
ZEBO COMPANY LTD	496,640	N/A	-	496,640	PAYABLE
	999,040		-	999,040	PAYABLE
	2,998,500		-	2,998,500	PAYABLE
Sub-Total	**263,498,914**		**117,811,098**	**145,687,816**	
Construction of civil works					

AFRICA PARADIGM CONSULTANTS	653,192	N/A	-	653,192	PAYABLE
ALIKEM CONTRACTORS LTD	937,860	N/A	-	937,860	PAYABLE
BEAVMAS INVESTMENT	2,316,276	N/A	-	2,316,276	PAYABLE
Beavmas Investments	3,025,809	N/A	-	3,025,809	PAYABLE
BREKATO ENTERPRISES	720,000	N/A	-	720,000	PAYABLE
BRICUS CONTRACTORS	392,682	N/A	-	392,682	PAYABLE
BUILDS NORTH CONSTRACTION LTD	988,295	N/A	-	988,295	PAYABLE
Chayleg Investment	2,841,216	N/A	-	2,841,216	PAYABLE
Cifah Limited	817,551	N/A	-	817,551	PAYABLE
COMMODITY HANDLERS LTD	11,852,784	N/A	6,374,193	5,478,591	PAYABLE
CRESTA INVESTMENT LTD	3,506,100	N/A	-	3,506,100	PAYABLE
DAWAH ENTERPRISES	356,360	04-09-18	-	356,360	PAYABLE
Denalis Merchants Ltd	2,512,391	N/A	1,764,974	747,417	PAYABLE
Desco Investments	2,316,886	N/A	-	2,316,886	PAYABLE
DWACELLIA AGENCIES	1,741,864	N/A	-	1,741,864	PAYABLE
EDN GEORGE DIESEL LTD	85,305,490	28/05/2018	59,713,843	25,591,647	PAYABLE
Eunivinzo Enterprises	2,878,258	N/A	-	2,878,258	PAYABLE
EXACT CONTRACTORS & SUPPLIES LTD	1,439,740	N/A	-	1,439,740	PAYABLE
FULES LINK ENTERPRISE	3,519,760	N/A	-	3,519,760	PAYABLE
GLOBAL CONSTRUCTION OF$ SOFTWARE	2,966,750	02-07-18	2,670,475	296,275	PAYABLE
HELKIM VENTURES	987,938	N/A	-	987,938	PAYABLE
HILDOM INVESTMENTS	3,766,636	N/A	-	3,766,636	PAYABLE
ISAACK BUILDERS LTD	2,464,768	N/A	-	2,464,768	PAYABLE
JAKIMU BUILDERS $CONTRACTORS LTD	2,285,575	18/05/2018	850,000	1,435,575	PAYABLE
Jederic Investment Limited	10,339,772	N/A	5,169,886	5,169,886	PAYABLE

JEDGA GENERAL SUPPLY	2,338,328	06-03-18	672,860	1,665,468	PAYABLE
JOSCAR COMPANY	1,387,165	09-07-16	1,273,449	113,717	PAYABLE
KAKULUNGA GENERAL CONTRACTORS	3,204,210	N/A	3,021,510	182,700	PAYABLE
KITINGA BUILDERS AND GENERAL SUPPLIES	110,307	N/A	-	110,307	PAYABLE
Koivyu Building Contractors	1,632,742	N/A	-	1,632,742	PAYABLE
Kyandula Ventures	1,468,757	N/A	-	1,468,757	PAYABLE
Lulu Kenya Limited	8,881,238	N/A	4,440,619	4,440,619	PAYABLE
M/S DHIRIA SUPPLIES LTD	2,500,000	N/A	-	2,500,000	PAYABLE
M/S BL-BUILD SERVICRS LTD	52,208	04-10-18	-	52,208	PAYABLE
M/S ESJOVIA CONTRACTORS LIMITED	2,057,685	N/A	-	2,057,685	PAYABLE
M/S ETSTHERNIC ENTERPRISES	160,000	N/A	-	160,000	PAYABLE
M/S GLOBAL HASSIS LOGISTICS LTD	1,165,775	05-07-18	-	1,165,775	PAYABLE
M/S ISOVYA GENERAL SUPPLIES CO	1,500,000	N/A	-	1,500,000	PAYABLE
M/S LONZO CONTACTORS LTD	99,000	25/3/2018	-	99,000	PAYABLE
M/S NATRON ENTERPRISES	2,567,252	N/A	-	2,567,252	PAYABLE
M/S PATA GAB ENTERPRISES	487,000	27/3/2018	-	487,000	PAYABLE
M/S REDKAM CONTRACTORS	4,905,629	N/A	-	4,905,629	PAYABLE
M/S SMART WORK CONTRACTORS	89,816	N/A	-	89,816	PAYABLE
M/S STAIR CAP LIMITED	487,910	04-06-18	-	487,910	PAYABLE
MASHARIKI NORTH ENTERPRISE	810,550	27/03/2018	320,250	490,300	PAYABLE
MBARAZES INVESTMENT LTD	1,197,600	28/03/2018	987,820	209,780	PAYABLE
MILLENNIUM STRATEGY ENTERPRISE LTD	10,118,523	21/01/2015	8,854,258	1,264,265	PAYABLE
MIRACLE STAT ELECTRONICS &SPARES LTD	6,586,712	N/A	-	6,586,712	PAYABLE
MONIKITHIIA GENERAL VENTURES LIMITED	4,581,771	N/A	-	4,581,771	PAYABLE

MS D KIMANYI CO. LTD	1,450,000	N/A	-	1,450,000	PAYABLE
Mujabacajo Construction	3,929,511	N/A	2,859,281	1,070,230	PAYABLE
PATRICIA NORTH ENTERPRISE	810,550	27/03/2018	280,000	530,550	PAYABLE
Primese Enterprises	2,375,564	N/A	-	2,375,564	PAYABLE
SECOM COMPANY LIMITED	1,232,709	N/A	-	1,232,709	PAYABLE
Tonstine Limited	248,817	04-01-00	-	248,817	PAYABLE
YOUNG CREATIVE HANDS ENTERPRISES	3,600,773	N/A	3,130,585	470,189	PAYABLE
Sub-Total	**222,972,057**		**102,384,003**	**120,588,054**	PAYABLE
Supply of goods					
AFYA NZURI	1,829,381	N/A	-	1,829,381	PAYABLE
ALL PARTS INTERNATIONAL	45,043	N/A	-	45,043	PAYABLE
BAWALI EAGLES SERVICES	435,700	N/A	-	435,700	PAYABLE
BAYTECH LIMITED	545,500	N/A	-	545,500	PAYABLE
BAYTECH LIMITED	145,000	N/A	-	145,000	PAYABLE
BENACO INVESTMENTS LTD	1,557,200	N/A	-	1,557,200	PAYABLE
BENACO INVESTMENTS LTD	555,000	N/A	-	555,000	PAYABLE
BENACO INVESTMENTS LTD	555,000	N/A	-	555,000	PAYABLE
BENACO INVESTMENTS LTD	2,079,700	N/A	-	2,079,700	PAYABLE
MWAKI MUTHEU	195,000	N/A	-	195,000	PAYABLE
BENANDUMU LTD	513,988	15/01/2019	-	513,988	PAYABLE
BENFID LTD	298,517	N/A	-	298,517	PAYABLE
BESAME INVESTMENTS LIMITED	2,457,000	N/A	-	2,457,000	PAYABLE
BESAME INVESTMENTS LTD	1,539,500	N/A	-	1,539,500	PAYABLE
BESTCOM TECHNOLOGIES	963,000	N/A	-	963,000	PAYABLE
BLANCMARTINI INVESTIMENTS	1,423,267	N/A	-	1,423,267	PAYABLE

Brekato Enterprises	301,538	N/A	-	301,538	PAYABLE
Breti Trading Agencies	195,000	N/A	-	195,000	PAYABLE
BRICOM WEKA LIMITED	701,100	N/A	-	701,100	PAYABLE
BRICUS CONTRACTORS	650,000	N/A	-	650,000	PAYABLE
Broadvision Limited	3,718,000	N/A	-	3,718,000	PAYABLE
Canvas Concepts Ventures	990,000	N/A	-	990,000	PAYABLE
CARRIBBS SYSTEMS	362,735	N/A	-	362,735	PAYABLE
CHALLILYSON CONSTRUCTION	259,710	N/A	-	259,710	PAYABLE
CHRIEDAL ENTERPRISES	906,700	N/A	-	906,700	PAYABLE
CHRIEDAL ENTERPRISES	753,950	N/A	-	753,950	PAYABLE
CMC Motors	126,605	N/A	-	126,605	PAYABLE
COMMISSIONER OF VAT -BILLWAYS INVESTMENT	25,759	N/A	-	25,759	PAYABLE
COMMISSIONER OF VAT -JACKIMNDA ENTERPRISES	25,216	N/A	-	25,216	PAYABLE
CYBER BASE PRINTERS	1,271,375	18/01/2019	-	1,271,375	PAYABLE
CYBER BASE PRINTERS	361,335	31/11/2018	-	361,335	PAYABLE
CYBERBASE	2,347,800	N/A	-	2,347,800	PAYABLE
DANISHA INTERNATIONAL SERVICES	641,300	N/A	-	641,300	PAYABLE
DANSHA INTERNATIONAL SERVICES	1,097,000	N/A	-	1,097,000	PAYABLE
D-GLO INTERNATIONAL	1,719,000		-	1,719,000	PAYABLE
Diplomat Chemicals	822,195	N/A	-	822,195	PAYABLE
DOJAKEM CHEMIST	84,000	N/A	-	84,000	PAYABLE
DOTS COMMERCIAL SERVICES	6,152	N/A	-	6,152	PAYABLE
DOTS COMMERCIAL SERVICES	149,500	18-06-19	-	149,500	PAYABLE
DOTS COMMERCIAL SERVICES	55,500	N/A	-	55,500	PAYABLE
EAGLETECH PRINTERS AND GENERALS	191,475	02-09-18	-	191,475	PAYABLE

EAGLETECH PRINTERS AND GENERALS	486,500	02-09-18	405,502	80,998	PAYABLE
EAGLETECH PRINTERS AND GENERALS	105,390	02-09-18	-	105,390	PAYABLE
ECO BUILDERS SERVICES	54,000	N/A	-	54,000	PAYABLE
ELIM LIMITED	555,000	N/A	-	555,000	PAYABLE
ELIM LIMITED	2,803,300	N/A	-	2,803,300	PAYABLE
ELIM LIMITED	2,174,500	N/A	-	2,174,500	PAYABLE
ELIM LIMITED	1,155,000	N/A	-	1,155,000	PAYABLE
ETHEWEI GENERAL SUPPLIED	603,940	N/A	-	603,940	PAYABLE
EUNILORIQUE ENTERPRISES	1,243,880		-	1,243,880	PAYABLE
EXTRAVAGANT ENTERPRICE	1,799,250	N/A	-	1,799,250	PAYABLE
FEJAS BUILDERS	313,800	N/A	-	313,800	PAYABLE
FELIDAE COMPANY LTD	697,600	N/A	-	697,600	PAYABLE
FULL GEAR AFRICA LTD	373,000	N/A	-	373,000	PAYABLE
FULL GEAR AFRICA LTD	428,950	N/A	-	428,950	PAYABLE
GLOBAL TALK HOLDING	224,935			224,935	PAYABLE
GREENCOM LTD	343,478	N/A	-	343,478	PAYABLE
GREENFAR INVESTMENT	470,000	N/A	-	470,000	PAYABLE
HENMARK PRODUCTS	475,264	N/A	-	475,264	PAYABLE
HILDAR ENTERPRISE	1,383,345	N/A	-	1,383,345	PAYABLE
Hioki Powertronics	681,600	N/A	-	681,600	PAYABLE
HOMELAND METAL WORKS	115,000	11-07-18	-	115,000	PAYABLE
Hope Kenya Marchants	200,000	N/A	-	200,000	PAYABLE
HOPE KENYA MERCHANTS	1,006,100	N/A	-	1,006,100	PAYABLE
HOPE KENYA MERCHANTS	1,721,400	N/A	-	1,721,400	PAYABLE
HOPE KENYA MERCHANTS	556,000	N/A	-	556,000	PAYABLE

IBINDA LTD	1,150,145	N/A	-	1,150,145	PAYABLE
Ikomoh General Supplies	664,000	N/A	-	664,000	PAYABLE
INTRALINK CONTRACTORS	587,500	N/A	-	587,500	PAYABLE
INTRALINK CONTRACTORS	462,880	N/A	-	462,880	PAYABLE
ISLAND VISION COUNSULTANT	993,000	N/A	-	993,000	PAYABLE
ISUZU EAST AFRICA	169,237	N/A	-	169,237	PAYABLE
Jasem Services	1,502,500	N/A	-	1,502,500	PAYABLE
Jodan Electricals	269,000	N/A	-	269,000	PAYABLE
JOM INVESTMENT	1,784,100	N/A	-	1,784,100	PAYABLE
KAKAI VENTURES	600,000	N/A		600,000	PAYABLE
Kalimba General Suppliers	793,788	N/A	-	793,788	PAYABLE
KALU LOGISTICS	858,500	N/A	-	858,500	PAYABLE
KAMILI HARDWARE AND ELECTRICALS	232,000	N/A	-	232,000	PAYABLE
Kamuwo General Supplies	160,262	N/A	-	160,262	PAYABLE
KANDA PETROL STATION LTD	67,910	N/A	-	67,910	PAYABLE
Kanda Petrol Station Ltd	300,000	N/A	-	300,000	PAYABLE
KAREN COTTES ENTERPRISES	240,300	N/A	-	240,300	PAYABLE
Katethya Investment	597,500	N/A	-	597,500	PAYABLE
KAYSMART LOGISTICS LTD	6,608,600	N/A	-	6,608,600	PAYABLE
KEMSA	104,975,081	N/A	-	104,975,081	PAYABLE
Kenya Animal Genetic Resources	2,500,000	N/A	-	2,500,000	PAYABLE
Kima-Nchi Fill-In station	212,000	N/A	-	212,000	PAYABLE
Kima-Nchi Fill-In station	200,000	N/A	-	200,000	PAYABLE
KIOMAR ENTERPRISES	331,150	N/A	-	331,150	PAYABLE
KIPMART HOLDINGS LTD	269,804	13/11/2018	-	269,804	PAYABLE

KISHKUM ENTERPRISE	109,801	17/05/2019	-	109,801	PAYABLE
KITHOTECH GENERAL SUPPLIES	1,229,316	N/A	-	1,229,316	PAYABLE
Kitui Riverside Service Station Ltd	300,000	N/A	-	300,000	PAYABLE
Kitui Riverside Service Station Ltd	200,000	N/A	-	200,000	PAYABLE
KYANDUNI INVESTMENTS	565,340	N/A	-	565,340	PAYABLE
LABYRINTH LIMITED	42,672	N/A	-	42,672	PAYABLE
LABYRINTH LTD	472,526	N/A	-	472,526	PAYABLE
Lechaks Enterprises	199,200	N/A	-	199,200	PAYABLE
LINOCOM COMPANY LTD	428,450	N/A	-	428,450	PAYABLE
M/S SUPERFIX	1,512,000	28/12/2018	-	1,512,000	PAYABLE
M/S TABISMUMA AGENCIES	1,441,379	N/A	-	1,441,379	PAYABLE
M\S ROYAL STEVE MERCHANTS	1,215,000	N/A	-	1,215,000	PAYABLE
MABS DRCAMING ENTERPRISES	559,200	N/A	-	559,200	PAYABLE
Maimani Supplies and Contractors	993,600	01-01-00	-	993,600	PAYABLE
MALMART ENTERPRISE LTD	2,365,000	N/A	-	2,365,000	PAYABLE
MARKAT AGENCIES	3,639,655	N/A	-	3,639,655	PAYABLE
MARMUT SUPPLIERS	14,000,000	N/A	-	14,000,000	PAYABLE
MAXJO AGENCIES	490,600	N/A	-	490,600	PAYABLE
MAXJO AGENCIES	150,000	N/A	-	150,000	PAYABLE
MBAZARES INVESTMENT LTD	1,825,950	N/A	-	1,825,950	PAYABLE
MBITINI GENERAL STORES LTD	532,002	N/A	-	532,002	PAYABLE
MELKI CONSUITANCY LTD	2,798,906	N/A	-	2,798,906	PAYABLE
MENLOW FASHIONS LTD	1,237,868	N/A	-	1,237,868	PAYABLE
MFALME JAY MASTERMIND AGENCIES	589,350	N/A	-	589,350	PAYABLE
Microstep Agencies	285,000	N/A	-	285,000	PAYABLE

Migaa Service Station	131,753	N/A	-	131,753	PAYABLE
MOTOR CROSS	216,112	N/A	-	216,112	PAYABLE
MS JAYCODE ENTERPRISES	1,962,000	N/A	-	1,962,000	PAYABLE
MS JEMUWA ENTERPRISES	1,665,880	N/A	-	1,665,880	PAYABLE
MS JOPATEX AGENCIES	129,920	N/A	-	129,920	PAYABLE
MS MELICA GENERAL SUPPLIES	422,750	N/A	-	422,750	PAYABLE
MS MUKENA INVESTMENTS	213,140	N/A	-	213,140	PAYABLE
MS MUKENA INVESTMENTS	399,980	N/A	-	399,980	PAYABLE
MULADY'S ENGINEERING AGENCY	618,052	N/A	-	618,052	PAYABLE
MULENIC CIRCLE COMPANY LTD	1,987,000	N/A	-	1,987,000	PAYABLE
NATRON ENTERPRISE	265,000	15/04/2019	-	265,000	PAYABLE
Natron Enterprises	772,810	N/A	-	772,810	PAYABLE
NAXTON ENTERPRICE	3,122,600	N/A	-	3,122,600	PAYABLE
NICOTECH ENTERPRISE	609,000	N/A	-	609,000	PAYABLE
PHIJAHIRA AGENCIES	591,525	N/A		591,525	PAYABLE
PHILSAMDO TRADEWISE LOGISTIC	490,835	N/A	-	490,835	PAYABLE
Port city Company	321,460	N/A	-	321,460	PAYABLE
Port City Company	1,017,700	N/A	-	1,017,700	PAYABLE
Postal Corporation of Kenya	9,450	N/A	-	9,450	PAYABLE
Quartz General Supplies	435,000	N/A	-	435,000	PAYABLE
RAJO MERCHANTS	853,950	N/A	-	853,950	PAYABLE
RAPHLYNN SUPPLIES	374,100	N/A	-	374,100	PAYABLE
RBEMI GENERAL SUPPLY	800,000	N/A	-	800,000	PAYABLE
RBEMI GENERAL SUPPLY	800,000	N/A	-	800,000	PAYABLE
Rentokil Initial K ltd	174,000	N/A	-	174,000	PAYABLE

RIVER BANK	23,756,000	27/06/2019	14,848,000	8,908,000	PAYABLE
Rotoki Enterprise Limited	273,420	N/A	-	273,420	PAYABLE
RUSKY ENTERPRISES	916,820	N/A	-	916,820	PAYABLE
RYCEDENTAL SUPPLIES LTD	873,900	N/A	-	873,900	PAYABLE
RYCEDENTAL SUPPLIES LTD	5,780,000	N/A	-	5,780,000	PAYABLE
RYCEDENTAL SUPPLIES LTD	3,950,000	N/A	-	3,950,000	PAYABLE
SHAROBYTE PRINTING SERVICES	3,224,993	16/05/2018	2,933,195	291,798	PAYABLE
Sheikh Ahmed Taibs & Sons	100,000	N/A	-	100,000	PAYABLE
Sheikh Ahmed Taibs & Sons	200,000	N/A	-	200,000	PAYABLE
Shons General Merchants	187,860	N/A	-	187,860	PAYABLE
SIMBA CORPORATION LTD	416,366	N/A	-	416,366	PAYABLE
Simlaw Seeds	23,543,385	N/A	-	23,543,385	PAYABLE
Simlaw Seeds	1,268,750	N/A	-	1,268,750	PAYABLE
Snow Pharmacy	365,075	N/A	-	365,075	PAYABLE
SOFTILE ENTERPRISES	77,569	N/A	-	77,569	PAYABLE
SPRETERS GENERAL SUPPLIERS	870,704	N/A	-	870,704	PAYABLE
STAMINK AGENCIES	2,887,200	N/A	-	2,887,200	PAYABLE
STEVOR GARDEN PRINTERS AND STATIONERS	327,600	N/A	-	327,600	PAYABLE
Stratbest Ltd	250,000	N/A	-	250,000	PAYABLE
SUPER SPORT SOLUTIONS LTD	1,152,318	N/A	-	1,152,318	PAYABLE
SUWINA INVESTMENT LTD	606,640	N/A	-	606,640	PAYABLE
SUWINA INVESTMENT LTD	1,130,500	N/A	-	1,130,500	PAYABLE
SUWINA INVESTMENT LTD	3,555,750	N/A	-	3,555,750	PAYABLE
TASHOLLY GENERAL SUPPLIERS	1,356,000	N/A	-	1,356,000	PAYABLE
TASHOLLY GENERAL SUPPLIERS	925,000	N/A	-	925,000	PAYABLE

TETI PHAMANCY	1,735,500	N/A	-	1,735,500	PAYABLE
THIKA MOTOR DEALERS	146,278	N/A	-	146,278	PAYABLE
TOYOTA KENYA LIMITED	4,512,000	N/A	-	4,512,000	PAYABLE
TRACK MARK ENTERPRISES	935,000	N/A	-	935,000	PAYABLE
UBIZ ENTERPRISES LTD	873,234	N/A	-	873,234	PAYABLE
UHIKO ENTERPRISES	859,100	N/A	-	859,100	PAYABLE
Umoja Mwingi Petrol Station	160,643	N/A	-	160,643	PAYABLE
Umoja Mwingi Petrol Station	160,896	N/A	-	160,896	PAYABLE
UMOJA MWINGI PETROL STATION	1,500,000	N/A	-	1,500,000	PAYABLE
Umoja Mwingi Petrol Station	200,000	N/A	-	200,000	PAYABLE
VINBERY INVESTMENTS	1,464,100	N/A	-	1,464,100	PAYABLE
VOLTAGE SMART SYSTEM	115,700	16/03/2018	-	115,700	PAYABLE
WACLEVA GENERAL SUPPLIES	715,000	N/A	-	715,000	PAYABLE
Woodly Global Solutions	265,000	N/A	-	265,000	PAYABLE
YANZUU ENTERPRISES	688,600	N/A	-	688,600	PAYABLE
YUMBIZ ENTERPRESES	889,136	N/A	-	889,136	PAYABLE
YURX REGIONAL SOLUTIONS	755,220	24/01/2017	-	755,220	PAYABLE
ZIMANASH INVESTMENT	330,000	N/A	-	330,000	PAYABLE
ZIMANASH INVESTMENT	330,000	N/A	-	330,000	PAYABLE
Zombe petroleum Dealers	150,000	N/A	-	150,000	PAYABLE
	931,000	N/A	-	931,000	PAYABLE
	153,900	N/A	-	153,900	PAYABLE
TARAJI ENTERPRISE COMPLEXE	582,820	N/A	-	582,820	PAYABLE
Sub-Total	**331,417,039**		**18,186,697**	**313,230,342**	
Supply of services					

SUMMER SPRINGS QUEST HOUSE	125,000	05-08-19	-	125,000	PAYABLE
PHIJAHIRA AGENCIES	1,893,315	12-11-18	-	1,893,315	PAYABLE
The Star Group Ltd	273,612	N/A	-	273,612	PAYABLE
Altons Automart	110,780	N/A	-	110,780	PAYABLE
Altons Automart	115,765	N/A	-	115,765	PAYABLE
Altons Automart	130,621	N/A	-	130,621	PAYABLE
Altons Automart	234,342	N/A	-	234,342	PAYABLE
ALTONS AUTOMARTS	25,500	N/A	-	25,500	PAYABLE
ALTONS AUTOMARTS	58,160	N/A	-	58,160	PAYABLE
ALTONS AUTOMARTS	185,741	N/A	-	185,741	PAYABLE
ALTONS AUTOMARTS	8,120	N/A	-	8,120	PAYABLE
ALTONS AUTOMARTS	551,328	N/A	-	551,328	PAYABLE
ALTONS AUTOMARTS	85,550	N/A	-	85,550	PAYABLE
Analytics and Strategies Ltd	24,249	N/A	-	24,249	PAYABLE
Appolo Muinde and Partners	599,837	04-01-00	-	599,837	PAYABLE
Associated Auto Centre	373,520	N/A	-	373,520	PAYABLE
Associated Auto Centre	140,166	N/A	-	140,166	PAYABLE
Athiani Holdings Ltd	27,240	N/A	-	27,240	PAYABLE
ATTIC TOURS AND TRAVEL LTD	69,600	N/A	-	69,600	PAYABLE
ATTIC TOURS AND TRAVEL LTD	29,550	N/A	-	29,550	PAYABLE
AVVY GROUP LTD	26,880	N/A	-	26,880	PAYABLE
BILLWAYS INVESTMENT	114,840	N/A	-	114,840	PAYABLE
BLUE TOWER SECURITY SERVICES LTD	498,000	N/A	-	498,000	PAYABLE
BREKATO ENTERPRISES	33,000	N/A	-	33,000	PAYABLE
	587,790	N/A	-	587,790	PAYABLE

C. M. C. Motor Group	184,350	N/A	-	184,350	PAYABLE
CK Nzili and Co. Advocates	1,160,000	N/A	-	1,160,000	PAYABLE
CK Nzili and Co. Advocates	812,000	N/A	-	812,000	PAYABLE
CMC Motor Group Ltd	846,937	N/A	-	846,937	PAYABLE
CMC MOTORS GROUP	174,815	N/A	-	174,815	PAYABLE
COUNTY FM	92,800	29/1/2019	-	92,800	PAYABLE
COUNTY FM	116,000	30/01/2019		116,000	PAYABLE
County FM	46,400	N/A	-	46,400	PAYABLE
County FM	46,400	N/A	-	46,400	PAYABLE
County FM ltd	44,000	N/A	-	44,000	PAYABLE
County FM Ltd	46,400	N/A	-	46,400	PAYABLE
Crown Motors Group Limited	490,973	N/A	-	490,973	PAYABLE
Delta Security Guards	72,000	N/A	-	72,000	PAYABLE
Delta Security Guards	96,000	N/A	-	96,000	PAYABLE
Delta Security Guards	96,000	01-01-00	-	96,000	PAYABLE
DIRECT AUTO ENGENEERING LTD	71,000	N/A	-	71,000	PAYABLE
DIRECT AUTO ENGENEERING LTD	30,400	N/A	-	30,400	PAYABLE
DOFRI SOLUTION LTD	1,995,000	N/A	-	1,995,000	PAYABLE
E. MWONGELA MUNYOKI	2,160,000	N/A	-	2,160,000	PAYABLE
East Africa Law Society	150,276	N/A	-	150,276	PAYABLE
EASTERN BROADCASTING CORPORATION	116,000	N/A	-	116,000	PAYABLE
Eastern Broadcasting Corporation	36,000	N/A	-	36,000	PAYABLE
Eastern Broadcasting Corporation Ltd	232,000	N/A	-	232,000	PAYABLE
Eastern Broadcasting Corporation Ltd	100,000	N/A	-	100,000	PAYABLE
Eastern Broadcasting Corporation Ltd	116,000	N/A	-	116,000	PAYABLE

EASTERN COMMUNICATION	33,000	N/A	-	33,000	PAYABLE
Eastern Communication	34,800	N/A	-	34,800	PAYABLE
Eastern Communication System	31,320	N/A	-	31,320	PAYABLE
Eastern Communication System	34,800	N/A	-	34,800	PAYABLE
EASTERN COMMUNICATION SYSTEMS	34,800	N/A	-	34,800	PAYABLE
Eastern Communication Systems	18,560	N/A	-	18,560	PAYABLE
Eastern Communication Systems	18,560	N/A	-	18,560	PAYABLE
EASTERN COMMUNICATION SYSTEMS	23,200	N/A	-	23,200	PAYABLE
EASTERN COMMUNICATION SYSTEMS	29,000	N/A	-	29,000	PAYABLE
Eastern Communications Systems	16,500	N/A	-	16,500	PAYABLE
Eastern Communications Systems	16,500	N/A	-	16,500	PAYABLE
Eastview Driving School	795,000	15/2/2018	-	795,000	PAYABLE
Eastview Driving School	596,000	05-04-18	-	596,000	PAYABLE
EMICO MECHANICAL CONSULTANTS	519,900	N/A	-	519,900	PAYABLE
end Engineering ltd	941,507	22/08/2016	-	941,507	PAYABLE
Francis Auto and Metal Works	38,500	N/A	-	38,500	PAYABLE
FRANCIS UTO AND METAL WORKS	42,862	N/A	-	42,862	PAYABLE
Gemisi Enterprises	799,800	15/2/2018	-	799,800	PAYABLE
GLOBAL TALKS HOLDINGS LTD	1,476,436	N/A	-	1,476,436	PAYABLE
ICONET SOLUTIONS LIMITED	2,997,180	N/A	-	2,997,180	PAYABLE
ICPACK	160,000	N/A	-	160,000	PAYABLE
INTERCOUNTY GARDEN HOTELS	21,600	N/A	-	21,600	PAYABLE
INTERCOUNTY GARDENS HOTEL	83,426	N/A	-	83,426	PAYABLE
JACKSON MUTHUI MWETU AND OTHERS	1,470,000	N/A	-	1,470,000	PAYABLE
Kabati Hopp	959,400	15/2/2018	-	959,400	PAYABLE

Kanda Petrol Station	126,000	N/A	-	126,000	PAYABLE
KANDA PETROL STATION	100,000	N/A	-	100,000	PAYABLE
KANIKI ENTERPRISES	35,500	N/A	-	35,500	PAYABLE
KANIKI ENTERPRISES	35,500	N/A	-	35,500	PAYABLE
KATUMO ALFIE SUPPLIES	75,000	N/A	-	75,000	PAYABLE
Katunga Mbuvi and Co. Advocates	1,400,000	N/A	-	1,400,000	PAYABLE
Katunga Mbuvi and Co. Advocates	1,050,000	N/A	-	1,050,000	PAYABLE
Katunga Mbuvi and Co. Advocates	1,800,000	N/A	-	1,800,000	PAYABLE
Katunga Mbuvi and Co. Advocates	1,750,000	N/A	-	1,750,000	PAYABLE
KIMA- NCHIFILL-IN STATION	200,000	N/A	-	200,000	PAYABLE
Kitovoto investiments	2,521,775	18/3/2016	-	2,521,775	PAYABLE
KITUI CORNER BROTHERS	47,413	N/A	-	47,413	PAYABLE
KITUI CORNER BROTHERS	33,190	N/A	-	33,190	PAYABLE
KITUI CORNER BROTHERS	42,672	N/A	-	42,672	PAYABLE
KITUI CORNER BROTHERS	38,000	N/A	-	38,000	PAYABLE
KITUI CORNER BROTHERS GARAGE	196,000	05-08-19	-	196,000	PAYABLE
KITUI COTTAGES & GUEST HOUSE	77,500	N/A	-	77,500	PAYABLE
KITUI MWINGI PARKSIDE HOTEL	117,000	N/A	-	117,000	PAYABLE
KITUI MWINGI PARKSIDE MOTEL	120,000	N/A	-	120,000	PAYABLE
Kitui Mwingi Parkside Motel	11,000	N/A	-	11,000	PAYABLE
KITUI MWINGI PARKSIDE MOTEL LTD	59,400	N/A	-	59,400	PAYABLE
KITUI MWINGI PARKSIDE MOTEL LTD	12,760	N/A	-	12,760	PAYABLE
KITUI MWINGI PARKSIDE MOTEL LTD	50,500	N/A	-	50,500	PAYABLE
KITUI MWINGI PARKSIDE MOTEL LTD	23,000	N/A	-	23,000	PAYABLE
KITUI MWINGI PARKSIDE MOTEL LTD	9,000	N/A	-	9,000	PAYABLE

Kitui Mwingi Parkside Motel ltd	23,100	N/A	-	23,100	PAYABLE
Kitui Mwingi Parkside Motel ltd	355,603	N/A	-	355,603	PAYABLE
Kitui Online Media	938,793	N/A	-	938,793	PAYABLE
KITUI PERMIER RESORT	24,640	N/A	-	24,640	PAYABLE
KITUI PREMIER HOTEL	28,700	N/A	-	28,700	PAYABLE
KITUI PREMIER RESORT	46,500	01-09-19	-	46,500	PAYABLE
KITUI PREMIER RESORT	33,300	N/A	-	33,300	PAYABLE
Kitui Premier Resort	30,800	N/A	-	30,800	PAYABLE
Kitui Premier Resort	10,500	N/A	-	10,500	PAYABLE
KITUI PREMIER RESORT	149,520	N/A	-	149,520	PAYABLE
Kitui Premier Resort	37,000	N/A	-	37,000	PAYABLE
Kitui Premier Resort	124,000	N/A	-	124,000	PAYABLE
Kitui Premier Resort	8,500	N/A	-	8,500	PAYABLE
Kitui Premier Resort	14,224	N/A	-	14,224	PAYABLE
KITUI PREMIER RESORT	34,612	N/A	-	34,612	PAYABLE
KITUI PREMIER RESORT	10,400	N/A	-	10,400	PAYABLE
KITUI PREMIER RESORT	18,500	N/A	-	18,500	PAYABLE
KITUI PREMIER RESORT	110,000	N/A	-	110,000	PAYABLE
KITUI RESORT HOTEL	21,170	N/A	-	21,170	PAYABLE
KITUI RESORT HOTEL	317,577	N/A	-	317,577	PAYABLE
KITUI RESORT HOTEL	5,520	N/A	-	5,520	PAYABLE
KITUI RESORT HOTEL	59,800	N/A	-	59,800	PAYABLE
KITUI RESORT HOTEL	28,840	N/A	-	28,840	PAYABLE
KITUI RESORT HOTEL	24,000	N/A	-	24,000	PAYABLE
	23,750	N/A	-	23,750	PAYABLE

KITUI RESORT HOTEL	42,033	N/A	-	42,033	PAYABLE
KITUI VILLA	69,000	N/A	-	69,000	PAYABLE
KITUI-MWINGI PARKSIDE	417,600	14/12/2018	-	417,600	PAYABLE
KITUI-MWINGI PARKSIDE	416,000	12-05-18	-	416,000	PAYABLE
KITUI-MWINGI PARKSIDE	30,000	14/01/2019	-	30,000	PAYABLE
KITUI-MWINGI PARKSIDE MOTEL	189,000	N/A	-	189,000	PAYABLE
KITUI-MWINGI PARKSIDE MOTEL	64,500	N/A	-	64,500	PAYABLE
KITUI-MWINGI PARKSIDE MOTEL	618,000	N/A	-	618,000	PAYABLE
KITUI-MWINGI PARKSIDE MOTEL	14,000	N/A	-	14,000	PAYABLE
KITUI-MWINGI PARKSIDE MOTEL	44,500	N/A	-	44,500	PAYABLE
KITUI-MWINGI PARKSIDE MOTEL	66,000	N/A	-	66,000	PAYABLE
KITUI-MWINGI PARKSIDE MOTEL	900,000	21/05/2019	-	900,000	PAYABLE
KITUI-MWINGI PARKSIDE MOTEL	1,225,000	04-02-19	-	1,225,000	PAYABLE
Kitui-Mwingi Parkside Motel Ltd	48,720	N/A	-	48,720	PAYABLE
Kitui-Mwingi Parkside Motel Ltd	108,000	N/A	-	108,000	PAYABLE
KITUI-MWINGI PARKSIDE MOTEL LTD	25,000	N/A	-	25,000	PAYABLE
Knicky Automax	318,000	N/A	-	318,000	PAYABLE
Knicky Automax	400,000	N/A	-	400,000	PAYABLE
KNICKY AUTOMAX	50,300	N/A	-	50,300	PAYABLE
KOMMUNICATION ULTIMATE	87,000	N/A	-	87,000	PAYABLE
LANDI INVESTMENTS	193,700	N/A	-	193,700	PAYABLE
LANDI INVESTMENTS LTD	296,910	N/A	-	296,910	PAYABLE
LANDI INVESTMENTS LTD	103,900	N/A	-	103,900	PAYABLE
LEGACY HOTEL	29,360	N/A	-	29,360	PAYABLE
Lucas A.N Ochieng	300,000	N/A	-	300,000	PAYABLE

MAMUNYINI AGENCIES LTD	588,000	N/A	-	588,000	PAYABLE
MANTRAC KENYA LIMITED	2,432,920	N/A	-	2,432,920	PAYABLE
MANTRAC KENYA LIMITED	330,742	N/A	-	330,742	PAYABLE
MBALUKA AND COMPANY ADVOCATES	1,636,770	N/A	-	1,636,770	PAYABLE
MBALUKA AND COMPANY ADVOCATES	1,610,660	N/A	-	1,610,660	PAYABLE
MCM & Associates Advocates	348,000	N/A	-	348,000	PAYABLE
MS HOMELAND METAL WORKS LTD	1,809,230	N/A	-	1,809,230	PAYABLE
MS KATISYA AND ADVOCATES	199,810	04-01-19		199,810	PAYABLE
MUKASHE ENTERPRISES	11,000	N/A	-	11,000	PAYABLE
Multichoice Kenya Limited	19,650	N/A	-	19,650	PAYABLE
MWINGI HOTELS LTD	26,190	N/A	-	26,190	PAYABLE
NATION GROUP MEDIA LIMITED	276,560	N/A	-	276,560	PAYABLE
Nation Media Group	468,756	N/A	-	468,756	PAYABLE
Nation Media Group Ltd	142,680	N/A	-	142,680	PAYABLE
Nation Media Group Ltd	216,920	N/A	-	216,920	PAYABLE
National Media Group	356,120	N/A	-	356,120	PAYABLE
National Media Group	42,954	N/A	-	42,954	PAYABLE
National Media Group	172,608	N/A	-	172,608	PAYABLE
NEM ADVENTURES LTD	796,000	N/A	-	796,000	PAYABLE
Nemi Adventures	610,000	N/A	-	610,000	PAYABLE
Netasam Enterprise	168,000	N/A	-	168,000	PAYABLE
Netasam Enterprises	127,800	N/A	-	127,800	PAYABLE
NETASAM ENTERPRISES LIMITED	650,000	N/A	-	650,000	PAYABLE
NETASAN ENTERPRISES LTD	142,680	N/A	-	142,680	PAYABLE
Nhajol Enterprises	1,170,765		-	1,170,765	PAYABLE

Nhajol Enterprises	2,188,049	11-02-16	-	2,188,049	PAYABLE
Nissan Kenya	298,839	N/A	-	298,839	PAYABLE
Nyagah B. Kithinji	290,000	N/A	-	290,000	PAYABLE
Obura Mbeche and Company Advocates	336,456	N/A	-	336,456	PAYABLE
Obura Mbeche and Company Advocates	892,245	N/A	-	892,245	PAYABLE
Obura Mbeche and Company Advocates	826,023	N/A	-	826,023	PAYABLE
Obura Mbeche and Company Advocates	406,000	N/A	-	406,000	PAYABLE
Obura Mbeche and Company Advocates	622,842	N/A	-	622,842	PAYABLE
OLOO AND OLOO ADVOCATES	2,427,827	N/A	-	2,427,827	PAYABLE
ONE MEDIA LTD	160,910	N/A	-	160,910	PAYABLE
ONEMUKO ENTERPRISES	608,746	N/A	-	608,746	PAYABLE
PARADISE DESTINATIONS	43,480	N/A	-	43,480	PAYABLE
PARADISE DESTINATIONS	160,335	N/A	-	160,335	PAYABLE
Penamer Company Ltd	734,700	01-01-00	-	734,700	PAYABLE
Peter Mulei and Sons Ltd	90,000	01-01-00	-	90,000	PAYABLE
Peter Mulei and Sons Ltd	90,000	N/A	-	90,000	PAYABLE
PETER MUSYOKA ENGINEERING SERVICES	106,720	N/A	-	106,720	PAYABLE
PETER MUSYOKA ENGINEERING SERVICES	97,440	N/A	-	97,440	PAYABLE
Peter Musyoka Engineering Services	255,200	N/A	-	255,200	PAYABLE
Peter Musyoka Engineering Services	255,200	N/A	-	255,200	PAYABLE
PETER MUSYOKI ENGINEERING	52,800	N/A	-	52,800	PAYABLE
PETR MUSYOKA ENGINEERING AND SERVICES	77,140	N/A	-	77,140	PAYABLE
PEWIN MOTORS LTD	48,970	N/A	-	48,970	PAYABLE
PEWIN MOTORS LTD	199,456	N/A	-	199,456	PAYABLE
Prima Vera Tours Safaris &Travel Ltd	812,400	N/A	-	812,400	PAYABLE

Rachier and Amollo Adovocates	325,000	N/A	-	325,000	PAYABLE
RATOKI ENTERPRISES LTD	2,455,546	N/A	-	2,455,546	PAYABLE
REGIONAL CENTRE OF MAPPING OF RESOURCES FOR DEVELOPMENT	320,000	N/A	-	320,000	PAYABLE
REGIONAL CENTRE OF MAPPING OF RESOURCES FOR DEVELOPMENT	175,000	N/A	-	175,000	PAYABLE
ROZIROSH INVESTMENTS	1,176,000	N/A	-	1,176,000	PAYABLE
Safaricom	259,000	N/A	-	259,000	PAYABLE
Safaricom	508,000	N/A	-	508,000	PAYABLE
SAFARICOM [K] LTD	119,994	N/A	-	119,994	PAYABLE
SAFARICOM KENYA LTD	89,000	N/A	-	89,000	PAYABLE
SAFARICOM LIMITED	100,000	N/A	-	100,000	PAYABLE
SAFARICOM LIMITED	107,000	N/A	-	107,000	PAYABLE
SAFARICOM LIMITED	97,000	N/A	-	97,000	PAYABLE
SAFARICOM LIMITED	97,000	N/A	-	97,000	PAYABLE
SAFARICOM LTD	1,557,762	N/A	-	1,557,762	PAYABLE
SAFARICOM LTD	38,500	N/A	-	38,500	PAYABLE
SAFARICOM LTD	86,500	N/A	-	86,500	PAYABLE
SAFARICOM LTD	86,500	N/A	-	86,500	PAYABLE
SAFARICOM LTD	86,500	N/A	-	86,500	PAYABLE
SAFARICOM LTD	86,500	N/A	-	86,500	PAYABLE
Sanduga Auto Engineering	86,500	N/A	-	86,500	PAYABLE
Sanduga Auto Engineering	125,200	N/A	-	125,200	PAYABLE
Sanduga Auto Engineering	74,900	N/A	-	74,900	PAYABLE
Sanduga Auto Engineering	427,600	N/A	-	427,600	PAYABLE
SANDUNGA AUTO ENGINEERING	587,600	N/A	-	587,600	PAYABLE
	96,500	N/A	-	96,500	PAYABLE

SANDUNGA AUTO ENGINEERING	72,500	N/A	-	72,500	PAYABLE
SANDUNGA AUTO ENGINEERING	36,900	N/A	-	36,900	PAYABLE
SANIA INVESTMENTS	236,060	N/A	-	236,060	PAYABLE
Scripton Automation Limited	25,000	N/A	-	25,000	PAYABLE
SHEIKH AHMED TAIB AND SONS	42,668	N/A	-	42,668	PAYABLE
Shynlo Prime	1,191,380	18/3/2016	-	1,191,380	PAYABLE
Simba Colt ltd	300,451	N/A	-	300,451	PAYABLE
SIMBA COOPERATION LIMITED	313,836	N/A	-	313,836	PAYABLE
SIMBA COOPORATION LTD	141,468	N/A	-	141,468	PAYABLE
Simba Corporation Ltd	135,964	N/A	-	135,964	PAYABLE
SN Masila and Co. Advocate	717,640	N/A	-	717,640	PAYABLE
SS Malonza and Company Advocates	1,740,000	N/A	-	1,740,000	PAYABLE
STANDARD GROUP LTD	121,000	N/A	-	121,000	PAYABLE
STANDARD GROUP LTD	308,000	N/A	-	308,000	PAYABLE
STAR PUBLICATION LIMITED	526,702	30/04/2019	-	526,702	PAYABLE
STIRLING CONSULTNTS	1,852,810	06-07-19	-	1,852,810	PAYABLE
STRATHMORE UNIVERSITY	280,000	N/A	-	280,000	PAYABLE
SUMMER SPRINGS GUEST HOTEL	165,000	N/A	-	165,000	PAYABLE
TARUSIK ENTERPRISES	3,209,680	N/A	-	3,209,680	PAYABLE
TECHNOLOGY COMMUNICATIONS LTD	158,000	N/A	-	158,000	PAYABLE
Technology Telecommunication Ltd	30,000	N/A	-	30,000	PAYABLE
THE SAFARICOM	38,500	N/A	-	38,500	PAYABLE
THE STANDARD GROUP	84,680	09-03-18	-	84,680	PAYABLE
THE STANDARD GROUP	510,400	30/04/19	-	510,400	PAYABLE
The Standard Group	638,000	N/A	-	638,000	PAYABLE

The Standard Group	324,800	N/A	-	324,800	PAYABLE
The Standard Group Ltd	638,000	N/A	-	638,000	PAYABLE
The Standard Group Ltd	638,000	N/A	-	638,000	PAYABLE
The Standard Group Ltd	638,000	N/A	-	638,000	PAYABLE
The Standard Group Ltd	255,200	N/A	-	255,200	PAYABLE
The Standard Group Ltd	638,000	N/A	-	638,000	PAYABLE
THE STAR	307,813	18/1/2018	-	307,813	PAYABLE
THE STAR	492,972	21/11/2018	-	492,972	PAYABLE
The Star	331,754	N/A	-	331,754	PAYABLE
The Star Publication Limited	152,424	N/A	-	152,424	PAYABLE
The Star Publications ltd	596,756	N/A	-	596,756	PAYABLE
THIKA MOTOR DEALERS	146,963	N/A	-	146,963	PAYABLE
THIKA MOTOR DEALERS	116,725	N/A	-	116,725	PAYABLE
THIKA MOTOR DEALERS LTD	158,950	11-06-18	-	158,950	PAYABLE
Thika Motors	49,246	N/A	-	49,246	PAYABLE
Thika Motors Dealer	60,788	N/A	-	60,788	PAYABLE
Thika Motors Dealer	56,872	N/A	-	56,872	PAYABLE
Thika Motors Dealer	57,639	N/A	-	57,639	PAYABLE
TOYOTA KENYA	36,500	N/A	-	36,500	PAYABLE
Toyota Kenya Limited	81,545	N/A	-	81,545	PAYABLE
TOYOTA KENYA LIMITED	15,387	N/A	-	15,387	PAYABLE
TOYOTA KENYA LIMITED	11,853	N/A	-	11,853	PAYABLE
Toyota Kenya Ltd	472,200	N/A	-	472,200	PAYABLE
Toyota Kenya Ltd	66,774	N/A	-	66,774	PAYABLE
UMOJA MWINGI PETROL STATION	100,000	N/A	-	100,000	PAYABLE

UMOJA MWINGI PETROL STATION	100,000	N/A	-	100,000	PAYABLE
UMOJA MWINGI PETROL STATION	680,000	N/A	-	680,000	PAYABLE
WESTFORD INTERNATIONAL TRAINING COLLEGE	1,823,520	N/A	-	1,823,520	PAYABLE
WIKWATYO FM	9,280	N/A	-	9,280	PAYABLE
Wikwatyo Radio Station	37,120	N/A	-	37,120	PAYABLE
Sub-Total	**102,891,404**		**-**	**102,891,404**	
Grand Total	**920,779,414**	**-**	**238,381,798**	**682,397,616**	

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
	Kshs	Kshs	Kshs	Kshs		
Senior Management		a	b	c	d=a-c	
Samuel Ikima	-	58,800	N/A	-	58,800	
Trade and Cooperatives		183,097	N/A	-	183,097	
Trade and Cooperatives		181,358	N/A	-	181,358	
Onesmus Muimi		12,600	N/A	-	12,600	
Kelvin Kithonga		39,980	N/A	-	39,980	
Caroline Kameti	L	59,730	N/A	-	59,730	
County Government Of Kitui		19,023	N/A	-	19,023	
Mutambuki Mwangangi		6,300	N/A	-	6,300	
Mutinda Mutito		12,000	N/A	-	12,000	
Tabitha Kimanthi		7,370	N/A	-	7,370	
Sub-Total	-	**423,255**	-	-	**423,255**	
Middle Management						
	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Unionsable Employees						
Sub-Total	-	-	-	-	-	
Others (Specify)						
Sub-Total	-	-	-	-	-	
Grand Total	-	**423,255**	-	-	**423,255**	

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c	
Amounts due to National Govt Entities						
COMMISSIONER FOR DOMESTIC TAXES	FENCING AND GATE INSTALLATION AT MOSA PRI SCH	28,484	N/A	-	28,484	
COMMISSIONER FOR DOMESTIC TAXES	RETENTION FOR REFURBISHMENT OF KAVALYANI PLAYGROUND	92,825	N/A	-	92,825	
COMMISSIONER FOR DOMESTIC TAXES	REFURBISHMENT OF KAVALYANI PLAYGROUND-RICKMENT INVESTMENT SUPPLIES	21,064	N/A	-	21,064	
COMMISSIONER FOR DOMESTIC TAXES	CONSTRUCTION OF PARKING GROUND AT MUTOMO REPTILE PARK	34,138	N/A	-	34,138	
COMMISSIONER FOR VAT	SUPPLY OF FOODSTUFF-JOGRAINE COMMERCIAL SERVICES	310	N/A	-	310	
COMMISSIONER FOR VAT	SUPPLY OF TYRES	15,491	N/A	-	15,491	
COMMISSIONER FOR VAT	SUPPLY OF ROPHIES	4,071	N/A	-	4,071	
COMMISSIONER FOR VAT	SUPPLY OF SPORTS ITEMS-FLEIGH SERVICES	99,419	N/A	-	99,419	
COMMISSIONER FOR VAT	VAT ON SUPPLY OF TYRES-KAKESU CONTRACTORS	13,965	N/A	-	13,965	

COMMISSIONER FOR VAT	REFURBISHMENT OF NGENGI PLAYGROUND	35,025	N/A	-	35,025	
COMMISSIONER FOR VAT	CONSTRUCTION OF RETAINING WALLS AT KALUNDU DAM	182,057	N/A	-	182,057	
COMMISSIONER FOR VAT	GRADING AND CONSTRUCTION OF RETAINING HALL AT KALITINI PRI SCH	6,701	N/A	-	6,701	
COMMISSIONER FOR VAT	REFURBISHMENT OF KAVALYANI PLAYGROUND-RICKMENT INVESTMENT SUPPLIES	36,317	N/A	-	36,317	
COMMISSIONER FOR VAT	CONSTRUCTION OF PARKING GROUND AT MUTOMO REPTILE PARK-	19,800	N/A	-	19,800	
COMMISSIONER FOR VAT	SUPPLY OF MATERIALS TO SUPPORT CLEAN COOK PROJECT-JOKIM KENYA LTD	25,765	N/A	-	25,765	
COMMISSIONER OF INCOME TAX-LEKIKA ENTERPRISES	Tax- Improvement Of Walkway from Target to Equity Bank Total P.S	74,125	N/A	-	74,125	
COMMISSIONER OF VAT	SUPPLY OF TROPHIES	35,379	N/A	-	35,379	
COMMISSIONER OF VAT	FENCING AND GATE INSTALLATION AT MOSA PRI SCH	4,911	N/A	-	4,911	
COMMISSIONER OF VAT	REFURBISHMENT OF NGENGI PLAYGROUND	60,388	N/A	-	60,388	
COMMISSIONER OF VAT	REFURBISHMENT OF KAVALYANI PLAYGROUND	160,090	N/A	-	160,090	
COMMISSIONER OF VAT -KITUI PREMIER HOTEL	VAT On Catering Services	2,095	N/A	-	2,095	
COMMISSIONER OF VAT -LANDI INVESTMENTS	VAT on Service of Veh. 15CG 005A	3,362	N/A	-	3,362	
COMMISSIONER OF VAT -LANDI INVESTMENTS	VAT on Vehicle 15CG005A	4,345	N/A	-	4,345	

COMMISSIONER OF VAT -PETER MUSYOKA ENGINEERING SERVICES	VAT on Service of Veh. GKA 895X	5,310	N/A	-	5,310	
COMMISSIONER OF VAT -PETER MUSYOKA ENGINEERING SERVICES	VAT on Service of Veh. KCA417F	5,520	N/A	-	5,520	
COMMISSIONER OF VAT -SIDERICK VENTURES	VAT on Supply Of Stationeries	25,337	N/A	-	25,337	
Council of Governors	Delegate fess for devolution conference	320,000	N/A	-	320,000	
KENYA FORESTRY RESEARCH INSTITUTE	PAYMENT FOR CATERING SERVICES	11,900	N/A	-	11,900	
KENYA INSTITUTE OF HIGHWAYS &BUILDING TECHNOLOGY	Payment Of Staff Training on Fire Safety	134,400	N/A	-	134,400	
Kenya Institute of Supply Management	Training fee for Charles Muinde and Rodgers Makau	349,680	N/A	-	349,680	
KENYA POWER(KPLC)	For supply of electricity to Mwingi North subcounty	9,609	N/A	-	9,609	
KENYA SCH OF GOVT	TRAINING FEE FOR BENJAMIN MUKULO	116,400	N/A	-	116,400	
KENYA SCHOOL OF GOVERNMENT	Tuition Fee For General Management Course	136,880	N/A	-	136,880	
KENYA SCHOOL OF GOVERNMENT	FOR KSG FEES	241,280	N/A	-	241,280	
KENYA SCHOOL OF GOVERNMENT	PAYMENT FOR TRAINING FEES	60,320	N/A	-	60,320	
KENYA SCHOOL OF GOVERNMENT	PAYMENT FOR TRAINING ON SUPERVISORY SKILLS DEVELOPMENT COURSE	60,320	N/A	-	60,320	
Kenya School of Government	Training fee for county officers	543,599	N/A	-	543,599	

Kenya School of Monetary Studies	Provision of services during consultative meeting between H.E the Governor and senior county officials	464,371	N/A	-	464,371	
KPLC	VAT on Electricity Bill	82	N/A	-	82	
MS SIMBA CORPORATION	SUPPLY OF MOTOR VEHICLE	4,807,000	N/A	-	4,807,000	
Nairobi City Council	Traininf fee for enforcement officers	75,000	N/A	-	75,000	
NHIF	Insurance premimum cover for 558 new employees	7,644,863	N/A	-	7,644,863	
PAYE	PAYMENT OF JUNE 2019 KIKOTEC DEDUCTIONS	98,749	N/A	-	98,749	
POSTAL CORPORATION	Payment of Postal Renewal Fee	34,500	N/A	-	34,500	
Postal Corporation of Kenya	Provision of postal services	1,240	N/A	-	1,240	
VAT- PETER MUSYOKA ENGINEERING SERVICES	Commisioner Of VAT- GKB759F	1,848	N/A	-	1,848	
INSTITUTION OF SURVEYORS OF KENYA	Payment for Memebrship annual subscription Fees	14,800	N/A	-	14,800	
KARMA	WORKSHOP FEES	58,000	N/A	-	58,000	
KENYA EXAMINATION COUNCIL	EXAMINATION FEE FOR YOUTH POLYTECHNIC	236,160	N/A	-	236,160	
KENYA INSTITUTE OF HIGHWAYS & BULDING TECH.	TUTION FEES	26,992	N/A	-	26,992	
KENYA INSTITUTE OF MANAGEMENT	Payment For Membership Renewal Fee	6,000	N/A	-	6,000	
KENYA INSTITUTE OF SUPPLIES MANAGEMENT	PAYMENT FOR WORKSHOP FOR SUPPLY CHAIN MANAGEMENT	67,100	N/A	-	67,100	

KENYA POWER	SUPPLY OF POWER	238,868	04-11-19	-	238,868	
KENYA POWER	SUPPLY OF POWER	34,976	N/A	-	34,976	
KENYA POWER AND LIGHTING COMPANY	Payment Of Electricity Bill	714,896	N/A	-	714,896	
KENYA POWER AND LIGHTING COMPANY	Payment Of Electricity Bill	3,309,512	N/A	-	3,309,512	
KENYA POWER AND LIGHTING COMPANY	Payment Of Electricity Bill	415,704	N/A	-	415,704	
KENYA POWER AND LIGHTING COMPANY	Payment Of Electricity Bill	1,210,591	N/A	-	1,210,591	
KENYA SCHOOL OF GOVERNMENT	TUTION FEES	120,400	N/A	-	120,400	
KENYA SCHOOL OF GOVERNMENT	TUTION FEES	37,700	N/A	-	37,700	
KENYA SCHOOL OF GOVERNMENT-EMBU CAMPUS	Payment For Training Fee	116,400	N/A	-	116,400	
KENYA SCHOOL OF GOVERNMENT-MOMBASA CAMPUS	Payment For Training Fee	120,640	N/A	-	120,640	
NATIONAL INDUSTRIAL TRAINING	EXAMINATION FEE FOR YOUTH POLYTECHNIC	5,039,500	N/A	-	5,039,500	
Riha Company	Retention,VAT and Income tax	724,375	N/A	-	724,375	
PAYMASTER GENERAL	PAYE FROM CASUALS	11,251.85	N/A	-	11,252	
Sub-Total		- **28,612,201**		-	**28,612,201**	
Amounts due to County Govt Entities						

KIAMBERE MINGI WATER ANS SUPPLIES	WATER BILLS	11,892	N/A	-	11,892	
KIAMBERE MWINGI WATER AND SANITATION COMPANY	Payment For Water Bills	340,559	N/A	-	340,559	
KITUI COUNTY DEPOSIT ACCOUNT	RETENTION FOR REFURBISHMENT OF KAVALYANI PLAYGROUND	309,508	N/A	-	309,508	
KITUI AGRICULTRAL TRAINING CENTER	PAYMENT FOR CATERING SERVICES	48,500	N/A	-	48,500	
Kitui Agricultural Training Centre	Catering Services	480,000	N/A	-	480,000	
KITUI AGRICULTURAL TRAINING CENTRE	PAYMENT FOR CATERING SERVICES	2,000	N/A	-	2,000	
KITUI AGRICULTURAL TRAINING CENTRE	PAYMENT FOR CATERING SERVICES	9,800	N/A	-	9,800	
KITUI AGRICULTURAL TRAINING CENTRE	PAYMENT FOR CATERING SERVICES	41,750	N/A	-	41,750	
KITUI AGRICULTURAL TRAINING CENTRE	PAYMENT FOR CATERING SERVICES	2,000	N/A	-	2,000	
KITUI AGRICULTURAL TRAINING CENTRE	PAYMENT FOR CATERING SERVICES	2,000	N/A	-	2,000	
Kitui Agricultural Training Centre	Payment of catering services	82,310	N/A	-	82,310	
Kitui Agricultural Training Centre	Two days hall hire during HRM advisory meeting held on 13/7/2018	4,000	N/A	-	4,000	
KITUI AGRICULTURE TRAINING CENTRE	CATERING SERVICES	131,800	N/A	-	131,800	
KITUI AGRICULTURE TRAINING CENTER	PAYMENT FOR CATERING SERVICES	11,750	N/A	-	11,750	
KITUI AGRICULTURE TRAINING CENTER	PAYMENT FOR CATERING SERVICES	5,900	N/A	-	5,900	

KITUI AGRICULTURE TRAINING CENTER	PAYMENT FOR CATERING SERVICES	16,600	N/A	-	16,600	
KITUI COUNTY DEPOSIT	RETENTION FOR GATE INSTALLATION AT MOSA PRI SCH-TILLEN AGENCIES	94,948	N/A	-	94,948	
KITUI COUNTY DEPOSIT ACCT	RETENTION FOR REFURBISHMENT OF NGENGI PLAYGROUND	116,750	N/A	-	116,750	
KITUI COUNTY DEPOSIT ACCT	CONSTRUCTION OF RETAINING WALLS AT KALUNDU DAM	351,976	N/A	-	351,976	
KITUI COUNTY DEPOSIT ACCT	RETENTION ON GRADING AND CONSTRUCTION OF RETAINING HALL AT KALITINI PRI SCH	12,956	N/A	-	12,956	
KITUI COUNTY DEPOSIT ACCT	REFURBISHMENT OF KAVALYANI PLAYGROUND-RICKMENT INVESTMENT SUPPLIES	7,021	N/A	-	7,021	
KITUI COUNTY DEPOSIT ACCT	RETENTION FOR PARKING GROUND AT MUTOMO REPTILE PARK	66,000	N/A	-	66,000	
KITUI COUNTY DEPOSIT ACCT	GATE AND FENCING AT MUMBUNI PRI SCH-	251,395	N/A	-	251,395	
KITUI MULTI-PURPOSE DEVP. TRAINING INSTITUTE	PAYMENT FOR CATERING SERVICES	225,000	N/A	-	225,000	
Kitui Water & Sanitation	Supply of water and sanitation services at Kitui ATC	50,054	N/A	-	50,054	
KATC	CATERING SERVICES	7,200	N/A	-	7,200	
KATC	CATERING SERVICES	4,500	N/A	-	4,500	
KATC	CATERING SERVICES	8,500	N/A	-	8,500	
KATC	CATERING SERVICES	9,000	N/A	-	9,000	

KATC	CATERING SERVICES	2,000	N/A	-	2,000	
KENYA AGRICULTURAL TRAINING CENTER	Payment For Catering Services	4,000	N/A	-	4,000	
KITUI ATC	OFFER OF CONFERENCE SERVICES TO COUNTY TREASURY	13,300	N/A	-	13,300	
KITUI COUNTY ATC REVENUE COLLECTION	CATERING SERVICES	34,500	N/A	-	34,500	
KITUI COUNTY ATC REVENUE COLLECTION A/C	OFFER OF CONFERENCE SERVICES TO COUNTY TREASURY	8,300	N/A	-	8,300	
Kitui Revenue Account	Provision of hall hire and catering services	103,400	N/A	-	103,400	
Kitui Revenue Account	Provision for hall and catering services	11,800	N/A	-	11,800	
Kitui Revenue Account	Provision for hall and catering services	5,250	N/A	-	5,250	
KITUI WATER AND SANITATION LTD. CO	SUPPLY OF WATER	4,430	N/A	-	4,430	
KITUI-ATC	OFFER OF CONFERENCE SERVICES TO COUNTY TREASURY	2,000	N/A	-	2,000	
KITUI-ATC	OFFER OF CONFERENCE SERVICES TO COUNTY TREASURY	5,000	N/A	-	5,000	
KITUI-ATC	OFFER OF CONFERENCE SERVICES TO COUNTY TREASURY	2,000	N/A	-	2,000	
KITWASCO	SUPPLY OF WATER TO COUNTY NURSERY	7,015	N/A	-	7,015	
Sub-Total	-	**2,908,665**	-	-	**2,908,665**	
Amounts due to Third Parties						
7.	-	-	-	-	-	

8.	-	-	-	-	-	
9.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Others (specify)						
10.	-	-	-	-	-	
11.	-	-	-	-	-	
12.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Grand Total	-	**31,520,866**	-	-	**31,520,866**	

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical cost c/f (Kshs)
	2017/2018			**2018/2019**
Land	14,284,374	140,000	-	14,424,374
Buildings and structures	7,650,600,167	2,316,879,381	-	9,967,479,548
Transport equipment	200,379,914	110,091,046	-	310,470,960
Office equipment, furniture and fittings	215,614,832	43,230,822	-	258,845,654
ICT Equipment, Software and Other ICT Assets	94,344,789	-	-	94,344,789
Other Machinery and Equipment	729,263,082	478,648,848	-	1,207,911,930
Heritage and cultural assets	60,732,941	66,041,616	-	126,774,557
Intangible assets	718,878,594		-	718,878,594
Others	304,368,843	361,815,983	-	666,184,826
Total	**9,988,467,536**	**3,376,847,696**	-	**13,365,315,232**

(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 6 – 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	122,314,122	161,596,831	239,809,325	282,834,412	806,554,690	806,554,690	-	
2	Fund	-	-	-	-	-	-	-	
	Total	**122,314,122**	**161,596,831**	**239,809,325**	**282,834,412**	**806,554,690**	**806,554,690**	-	

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 7– BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)