REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF TRANS NZOIA

FOR THE YEAR ENDED 30 JUNE, 2019

OFFICE OF THE AUDITOR-GENERAL
P. O. Box 2106-50200,BUNGOMA
24 APR 2020
RECEIVED

COUNTY EXECUTIVE OF TRANS-NZOIA

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIALYEAR ENDED

JUNE 30, 2019

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

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1. KEY COUNTY EXECUTIVE TRANS-NZOIA INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

The *County Executive Trans-Nzoia*day-to-day management is under the following key organs:

- Governor .....H.E Patrick S. Khaemba
- County Secretary.....Mr. Sifuna F. Wakofula
- County Executive Member Finance.....Hon. Bonface Wanyonyi Cosmas
- County Chief Officer-Finance.....CPA Emmanuel Wanjala Sikuku

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEC. Finance & Economic Planning	**Hon. Bonface Wanyonyi Cosmas**
2.	Chief Officer Finance	**CPA Emmanuel Wanjala Sikuku**
3.	Head of Treasury Accounting	**CPA Benard L. Madegwa**

d) Fiduciary Oversight Arrangements

i. Internal Audit Department

There is an Internal Audit Department that ensures that reviews internal control on revenue/Appropriate-in-aid and accounting from to time to time and advise on deviation from approved levels and reviews budget controls, ensures Government assets, stores, supplies are appropriately recorded and kept safely.

ii. Finance and Accounting

This department ensures that all Government assets and records kept safely, ensures timely and accurate preparation of reports, interprets and implements financial regulations and procedures, Treasury circulars, letters and instructions and ensuring expenditures are within the voted allocations and preparation of update and accurate books of accounts.

iii. Budget department

The county prepares annual which are approved by the county assembly then the budget is uploaded in the IFMIS for Implementation. The budget department prepares quarterly reports which are submitted to the Controller of Budget for monitoring and expenditures

controls and taking appropriate corrective action required. The budget department also revises the budget estimates through supplementary

iv. County Assembly Public Investment and Accounts committee

This committee is charged with the interrogation all the financial reports and statements from the Auditor General Office. The

Development partner oversight activities

The development partner oversight like the Kenya Roads Board

- *Other oversight activities*

e) County Executive Trans-NzoiaHeadquarters

P.O. Box 4211-30200
County Head Quarter Building
Moi Avenue
Kitale, KENYA

f) County Executive Trans-NzoiaContacts

Telephone:(254) 30301/2
E-mail: countyoftransnzoia@gmail.com
Website: www.transnzoia.go.ke

g) County Executive Trans-NzoiaBankers

1. Central Bank of Kenya-County Revenue Fund
   Account No. 1000171596
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya

2. Central Bank of Kenya-Development
   Account No 1000171081
   Nairobi-Kenya

3. Central Bank of Kenya-Recurrent
   Account No 1000171154
   Nairobi-Kenya

4. Kenya Commercial Bank
   Account No 1140772694
   Kitale-Kenya

5. Equity Bank-Standing Imprest
   Account No 033026085558
   Kitale-Kenya

6. Equity Bank-Revenue Collection
   Account No 0330260729452
   Kitale-Kenya

7. Co-operative Bank (County Assembly)
   Account No 01141502494900
   Kitale-Kenya

8. Eco-Bank (Elimu Bursary)
   Account No 0100015023860101
   Kitale-Kenya
9. Trans National Bank (Youth and Women)
   Account No 0152817001
   Kitale-Kenya

10. County Public Service Board
    Kenya Commercial Bank
    Account No. 1149298472
    Kitale-Kenya

11. Trans-Nzoia County Assembly- Imprest Account
    Family Bank
    Account No.093000030593
    Kitale- Kenya

12. Trans-Nzoia County –Nawiri Fund Account
    Equity Bank
    Account No. 0330263908695

13. Trans-Nzoia County –Stalled Projects
    Equity Bank
    Account No. 0330263870915
    Kitale- Kenya

14. Health Operational Account
    Kenya Commercial Bank
    Account No. 115802113
    Kitale- Kenya

15. County Executive of Trans-Nzoia –Retention Account
    Chase Bank
    Account No.0402234113002
    Kitale

h) Independent Auditors

Auditor General

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

i) Principal Legal Adviser

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

2. FORWARD BY THE CEC

May I take this opportunity to present the Trans Nzoia County Government amended financial statements and report for the period ended 30th June 2019. The financial statement presents the financial performance of the County Government Over the past financial year.

Section 164(1) of the PFM act,2012, states that at the end of each financial year the accounting officer for the County Government entity shall prepare Financial statement s in respect of the entity in formats prescribed by the public sector accounting standard Board.
Sub section 4 states that within three months after the end of each financial year, the accounting officer of the entity shall: (a) submit the entity's financial statement to the Auditor General and (b) deliver a copy of the statement to the relevant County Treasury, the controller of Budget and the Commission of Revenue Allocation. The attached financial statement which has been prepared in line with the requirement of PFMA 2012, Presents a true and fair view of the state of affairs of Trans Nzoia County Government for twelve months period ending June 30TH 2019

County Governments' Financing

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County government's equitable share of revenue raised nationally is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission of Revenue Allocation and approved by parliament in accordance with article 217 of the constitution.

Another way of financing the County's operation is through own generated revenues and continues to explore new innovative ways of increasing its local revenue collections.in her goal to improve revenue collection the county has:

Financial Performance

A. Revenue

In the year ended 30th June 2019,the county had projected revenue of kshs 8,042,560,324, consisting of kshs 500,000,000 from own sources and county funds, kshs 6,300,547,392 from the Exchequer , kshs 147,985,503 from Development partners and kshs 703,231,592 being refunds from the County Revenue Fund.

Out of the projected revenue, the County was able to realise kshs 6,767,116,997 in actual revenue, representing 84% performance. The difference in the budget was due to under collection in the donor funds, own source revenue and other revenues

B. Payments

The total expenditure for the financial year 2018/2019 amounted to kshs 6,980,734,939 out of which kshs2,197,929,317 was spend on development kshs 4,782,805,622on operations maintenance and personnel emoluments and kshs 648,714,500on transfer to county assembly and other county entities.

C. Operational Performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee Member. All departments work together towards achieving operational efficiency.

As I conclude ,I take this opportunity to thank H.E the Governor and the Deputy Governor for their leadership and guidance in achieving the County vision for the citizens of Trans Nzoia. I Also wish to appreciate my colleague's ,the CECM in charge of other departments together with the chief officers who we have worked in togetherness to ensure Trans Nzoia County Government achieves its mission.

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

Bonface Wanyonyi Cosmas
CECM Finance and Economic Planning
County Government of Trans Nzoia

COUNTY EXECUTIVE MEMBER FOR FINANCE & ECONOMIC PLANNING
24 APR 2020
COUNTY GOVERNMENT OF TRANS NZOIA
P. O. Box 4211 - 30200, KITALE-KENYA

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government County Executive Trans-Nzoia, receiver of receiptsand 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) memberfor finance of theCounty Government is responsible for the preparation and presentation of theCountyGovernment'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 financialyear ended onJune 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to beeffective 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 financeaccepts 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 financeis 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 financefurther 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 financeconfirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants(where applicable), and that theCounty 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 financeconfirms 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'sfinancial statements were approved and signed by theCEC member for financeon _____2019.

County Executive Committee Member – Finance

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

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Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the County Executive of Trans Nzoia set out on pages 1 to 107, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts recurrent and development combined, for the year then ended, a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Trans Nzoia as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Unconfirmed Fixed-Assets

Annexure 4 to the financial statements reflects a fixed assets balance amounting to Kshs.8,044,578,414 comprised of Ksh.4,723,499,761 and Kshs.3,312,078,657 county direct-owned and community assets respectively. However, a recast of the composite asset values yielded Kshs.8,035,578,418 resulting to a variance of Kshs.8,999,996. No explanation has been provided for the variance.

Further, the following anomalies are notable in relation to county direct-owned assets:

(i) The county direct-owned assets balance of Kshs.4,723,499,761 includes land and buildings valued at Kshs.2,480,000 and Kshs.553,366,070 respectively. However,

title deeds for the two parcels of land were not presented for audit. Further, details on the assets, such as conveyance, location, dates and costs of acquisition and lease hold terms were not updated in the assets register.

(ii) Included in the county direct-owned assets are additions to motor vehicles and other transport equipment valued at Kshs.38,575,025. As with the pieces of land , details on the vehicles, including, registration numbers, were not shown in the assets register, and further, the original log books were not presented for audit,

(iii) The county direct-owned assets balance further includes additions valued at Kshs.94,757,914 for specialized plant, equipment, machinery, office furniture and general equipments; made during the year under review . However, details on the new assets were not recorded in the assets register and as a result, it is not possible to confirm the accuracy and valuation of the expenditure reported to have been incurred on them.

In view of these anomalies, the ownership, accuracy and completeness of the fixed assets balance totalling Kshs.8,044,578,414 as at 30 June, 2019 has not been confirmed.

2. Differences Between Financial Statements and IFMIS Report Balances

The statement of receipts and payments for the year ended 30 June, 2019 reflects receipts totalling Kshs.6,767,116,947 against Kshs.7,836,553,113 reflected in the Integrated Financial Management System (IFMIS) on the said date resulting to an unexplained variance of Kshs.1,069,436,166.

In addition, the statement of receipts and payments reflects payments totaling Kshs.6,980,734,939 whereas the IFMIS report reflects payments totaling Kshs.4,833,794,792 resulting to an unexplained variance of Kshs.2,146,940,147.

The statement of assets and liabilities as at 30 June, 2019 reflects total financial assets valued at Kshs.339,836,791 whereas the IFMIS report shows assets totalling Kshs.23,416,371,677 resulting to an unexplained variance of Kshs.23,076,535,886.

Similarly, the statement of assets and liabilities as at 30 June, 2019 reflects total liabilities and fund balance totalling Kshs.553,454,785 whereas the IFMIS report reflects Kshs.20,071,752,447 in respect to the account, resulting to a variance of Kshs.19,517,297,662. The two sets of records have not been reconciled.

In view of these discrepancies, the completeness and accuracy of the financial statements for the year ended 30 June, 2019 has not been confirmed.

3. Unconfirmed Accounts Payables

As similarly reported in the previous year, the financial statements reflect pending accounts payables balance totalling Kshs.897,852,419 as disclosed under Note 5.10(1)(2) and (3) on other important disclosures. However, documents on the expenditure such as local purchase and service orders as well as invoices and goods

received notes, certified interim completion certificates and payment vouchers, were not presented for audit.

In addition, analysis of pending bills as at 30 June, 2019 indicated that bills totalling Kshs.92,238,845 had been outstanding for more than a year with some dating back to the year 2011. Further, a special report on the pending bills indicated that out of the total bills reported as at 30 June, 2018 amounting to Kshs.1,079,983,912,only bills totalling Kshs.666,047,614 were eligible for payment and therefore the remainder totalling Kshs.413,936,297 were ineligible. However, at the time of the audit, the committee constituted by the County Executive to determine the status of the ineligible bills had not finalized its report to allow Management to make a decision.

In the circumstances, it was not possible to confirm the validity and accuracy of pending bills totalling Kshs.897,852,419 reflected in the financial statements for the year under review.

4. Unsupported Expenditure on Construction of Buildings

The statement of receipts and payments for the year ended 30 June, 2019 reflects expenditure on acquisition of assets totalling Kshs.1,518,293,601, as further disclosed in Note 10 to the financial statements. The balance includes Kshs.109,755,961 and Kshs.126,870,220 paid in respect of construction of buildings and civil works, respectively. However, procurement and other supporting documents for contracts costing Kshs.85,002,981 were not presented for audit.

(i) The Trade and Urban Development Department implemented three market construction projects at an aggregate contract sum of Kshs.31,821,775 but the project files were not presented for audit.

(ii) The Department of Gender engaged a local contractor to build a rehabilitation centre at Kwanza at a cost of Kshs.14,107,827. However, the engineer's estimates, tender evaluation report, project file, minutes of site progress meetings, interim payment certificates, inspection and acceptance reports, and title deed of the plot of land were not presented for audit.

(iii) The Department of Education engaged several local contractors to build classrooms and pit latrines in various primary and Early Childhood Development (ECD) schools across the county at contract sums totalling Kshs.11,912,787. However, bills of quantities, tender documents, tender award letters, local service orders and inspection and acceptance reports were not presented for audit.

(iv) The Department of Education, Vocational Training and ICT funded ten Vocational Training Centres (VTCs) projects at an estimated cost of Kshs.22,768,889. The funds were to be expended on various development projects in the institutions. However, the project files were not presented for audit.

(v) The Department of Livestock implemented five projects at a contract sum of Kshs.4,391,703 during the year under review. However, interim certificates, inspection and acceptance committee reports, tender documents, site inspection minutes and bills of quantities were not presented for audit. In addition, renovation

works at Misanga Cattle Dip were carried out at a cost of Kshs.930,888 without bills of quantities to provide objective estimates of the Project's costs. Further, the inspection and acceptance minutes and tender evaluation reports were not presented for audit.

In view of these anomalies, it is not possible to confirm the occurrence, accuracy and validity of expenditures totalling Kshs.85,002,981 reported to have been incurred on the projects. Further, it is not possible to confirm whether the resources were applied in an effective, way and whether value for money was attained on the expenditures.

5. Unsupported Expenditures on Use of Goods and Services

The statement of receipts and payments for the year ended 30 June, 2019 reflects use of goods and services expenditures totalling Kshs.1,554,262,226, as further disclosed under Note 6 to the financial statements. However, the following payments were not supported with relevant documents:

(i) The Department of Lands procured staff uniforms and security reflectors costing Kshs.3,970,864 from a local contractor during the year under review. However, evaluation and inspection committee reports as well as the distribution list for the items were not provided for audit.

(ii) The Department of Public Service Management procured information and communication technology items costing Kshs.7,350,000 from various local firms during the year under review. However, the Management did not present user specifications outlined in the tender advertisement for audit review. As a result, it was not possible to confirm whether the supplies were made as contracted. In addition, five sets of computers procured were not issued to the offices they were bought for but were instead kept in the stores contrary to Section 162(3) of the Public Procurement and Assets Disposal Act, 2015 which prohibits exposure of inventory and assets to deterioration from under-use.

(iii) The Department of Agriculture procured acaricides worth Kshs.8,020,600 from various local firms for use in control of ticks and mites. However, the inspection and acceptance committee reports, signed distribution lists, as well as other relevant records were not presented for audit.

(iv) The Department of Health and Sanitation procured drugs and non-pharmaceutical items valued at Kshs.47,486,192 from various local firms during the year. However, requisitions from the health facilities and delivery notes duly signed by managers at the facilities the supplies were delivered, were not availed for audit.

(v) The Department of Agriculture paid pending bills totalling Kshs.39,744,000 for pesticides and other agro supplies reported to have been used to fight an army worm invasion that occurred in the County. However, the delivery notes, inspection and acceptance reports, and distribution lists together with the relevant work tickets for chemicals worth Kshs.30,331,499 were not availed for audit.

(vi) The Department of Gender, Sports and Culture incurred expenditure totalling Kshs.13,043,100 to facilitate staff participation in various sporting activities and the development of tourist sites. However, expenditures totalling Kshs.9,457,950 were

not supported with participants' invitation letters, approval documents, sports equipments distribution lists, original work tickets, signed attendance registers and activity reports.

In view of the missing documents, the occurrence, measurement and validity of these expenditures has not been confirmed. In addition, Management did not comply with regulations on procurement and management of inventory and assets. Further, the expenditure cannot be confirmed to have been a proper charge to public funds.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no key audit matters to communicate in my report.

Other Matter

Budgetary Control and Performance

(i) Under-Collection of Own Revenue

The summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2019 reflects county-generated receipts budget of Kshs.500,000,000 and actual receipts of Kshs.372,555,742 resulting to a revenue shortfall of Kshs.127,444,258 equivalent to 25% of the budget. No plausible explanation has been provided by Management for the shortfall.

Failure by the County Executive to collect all revenue constrains provision of services to residents and hampers investment in new projects.

(ii) Under-Absorption of Budget

Summary statement of appropriation: recurrent and development combined reflects approved budget expenditure totalling Kshs.8,042,560,324 against actual expenditure totalling Kshs.6,980,734,939 resulting to under-absorption of Kshs.1,061,825,385 equivalent to 13% of the budget.

As a result of the under-expenditure, all planned activities for the year under review were not executed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Basis for Conclusion

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

1. Irregular Spending of County Own-Generated Revenue

Out of own generated revenues totalling Kshs.372,555,792 collected by the County Executive during the year under review, Kshs.156,612,845 was from public health facilities. However, examination of revenue records indicated that actual transfers to the County Revenue Fund from health facilities during the year totaled Kshs.125,996,839 resulting to under-banking of Kshs.30,616,006. This was contrary to Section 109(2) of the Public Finance Management Act, 2012 which requires County Governments to ensure all monies received are paid into the County Revenue Fund.

Consequently, Management breached the law on management of revenue receipts.

2. Unsatisfactory Performance of Agricultural Sector Development Support Programme

The statement of receipts and payments reflects donor funds released through exchequer releases totalling Ksh.573,881,186 as further disclosed under Note 1B to the financial statements. During the year under review , the County Executive of Trans Nzoia received Kshs.7,143,407 from the Agricultural Sector Development Support Programme (ASDSP) and reported a cumulative expenditure budget on the Programme totalling Kshs.30,268,683 over the two financial years ending 30 June, 2019.

However, as disclosed in Note 5.10(2) to the financial statements, the County Executive did not disburse the sum of Kshs.7,143,407 received from donors to ASDSP projects during the year under review. In addition, actual receipts by the local projects during the two-year period amounted to Kshs.5,291,375 equivalent to 17% of the expected revenue and thus resulted in underfunding by Kshs.24,977,308 or 83% of the budget.

Further, only fifty-nine(59) of one hundred and fifty-four (154) budgeted ASDSP 11 activities were implemented, which resulted in 62% level of performance. Management's failure to disburse funds to the project was the most significant cause of the underperformance.

Due to the under-expenditures, the ASDP activities were not fully implemented and the services due to the Programme's beneficiaries were largely not received.

3. Irregular Purchase of Plant and Machinery

During the year under review, the County Executive spent Kshs.77,649,909 on purchase of specialized plant, equipment and machinery which in turn included plant and machinery costing Kshs.18,900,000 procured by the Department of Agriculture from a local dealer.

However, important records on the procurement, including requisitions from the user department, the tender evaluation report, inspection and acceptance minutes, mechanical inspection report and contract documents were not presented for audit review. In addition, audit inspection of the procured assets indicated that some of the machinery had broken down and were no longer in use.

Consequently, Management contravened Section 104 of the Public Finance Management Act, 2012 on use and control of county budgetary resources.

4. Incomplete Refurbishment of Buildings

During the year under review, the County Executive spent Kshs.31,019,838 on refurbishment of buildings. Out of this amount, the Governance Department spent Kshs.7,613,741 to complete the construction of the Deputy Governor's residence.

However, physical verification of the building indicated that compacted natural stone was not used on the vehicle path, twelve(12) out of thirty-five 35 chain-link posts and all 15 supporting posts were not erected, three(3) out of the six(6) barbed wire strands to be used to reinforce the chain-link were not fixed, and a curtain box, door stops and a branded mortice lock for the guard house, all provided for and costed in the Bills of Quantities, were not installed.

Clearly, the project's resources were not applied in an economic and effective way.

5. Stalled Construction of Health Facilities

Similarly, during the year under review, expenditures totalling Kshs.109,755,961 were incurred on various building projects. Among these were five projects implemented by the Department of Health at an aggregate cost of Kshs.13,121,747. However, the projects stalled at various stages of completion and were thereafter abandoned by the respective contractors.

In addition, the Department of Education, Vocational Training and ICT implemented ten early childhood and development (ECD) projects at a contract sum of Kshs.13,033,472. However, some of the works were of substandard quality. Further, several of the projects, were abandoned by contractors before they were completed.

In view of the foregoing, the public funds invested in the projects were not used in an effective way.

6. Vandalized, Damaged and Burst Water Pipelines

Expenditure records indicated that the County Executive spent Kshs.106,800,988 on rehabilitation of civil works during the year under review. Out of this sum, the Department

of Water and Irrigation spent Kshs.6,337,075 on rehabilitating a water pipeline at Chemuk Bondeni Water Project at a cost of Kshs.3,499,500. However, the pipeline thereafter suffered numerous bursts that resulted in water leakages. In addition, portions of the pipeline were vandalized. Further, the Department extended the Mount Elgon Khalwange Water Project in Endebess at a cost of Kshs.2,837,575 but the pipeline was thereafter damaged by a road contractor.

In view of the low quality workmanship, and damage caused to the water pipelines, the benefits due to the local communities from the two projects implemented at an aggregate cost of Kshs.9,274,650 were not realized as expected.

7. Low Quality Workmanship on Road Projects

During the year under review, the County Executive spent Kshs.468,999,313 on construction of roads out of which the sum of Kshs.19,176, 409 was incurred by the Department of Roads and Public Works on six (6) road projects.

However, physical verification of the work done revealed that the roads were rendered impassable during the rainy season because of the poor quality of gravel used on the surfaces and failure to install proper storm water drainage systems.

Consequently, the expenditure totalling Kshs.19,176, 409 was not applied in an effective, way.

8. Unverified Recruitment of Temporary Employees

Personal emoluments records examined during the audit indicated that the County Executive spent Kshs.104,826,169 on basic wages for temporary employees during the year under review.

However, documentation on recruitment of the staff such as advertisements, lists of the applicants and those shortlisted, interview and evaluation reports, letters of offer and acceptance and letters of appointment showing employment terms and remuneration, were not presented for audit verification.

In the circumstance, it is not possible to confirm whether the appointments conformed to Sections 65 and 66 of the County Government Act, 2012 which require consideration of merit in job appointments and publicizing of vacant posts, among other legal considerations.

9. Lack of Ethnic Diversity in Staff Establishment

Analysis of the County Integrated Personnel and Payroll Database (IPPD) indicated that 1,359 (48.08%) staff of the total 2,826 were from the dominant community in the County. Moreover, the Management recruited 195 new staff during the year under review, out of whom 103 (52.82%) were from the dominant community.

Therefore, Management contravened Part III (Section 7) of the National Cohesion and Integration Act, 2008 which provides that all public establishments should represent the

diversity of the people of Kenya in employment of staff and ensure that not more than one-third of new staff recruited belong to the same ethnic community.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Unsurrendered Imprests

As similarly reported in the previous year, the statement of assets and liabilities as at 30 June, 2019 reflects accounts receivables-outstanding Imprest balance amounting to Kshs.2,582,678, as disclosed under Note 15 to the financial statements.

Management did not provide a plausible explanation on why the imprests were not surrendered as provided for in Regulation 93(5) of the Public Financial Management Regulations (County Governments, 2015). The Regulation requires a holder of a temporary imprest to account or surrender the imprest within seven (7) working days after returning to the duty station.

By failing to enforce surrender of the imprests, Management contravened regulations on accountable management of public funds.

2. Lack of Effective Oversight by Internal Audit Department

As in previous years, several weaknesses were observed in the internal audit function of the County Executive:

(i) The Internal Audit Charter prepared by the Internal Audit Unit was not approved by the Audit Committee for adoption by the County Executive and was therefore not put to use,

(ii) there was no risk management framework and policy to manage risks and support implementation of the County Executive's strategic and operational plans and

(iii) the internal audit department did not publish any report during the year and therefore the Department did not discharge its oversight role in an effective way.

By failing to establish an effective internal audit function, the County Executive contravened the law and exposed the financial and other public resources that it manages to severe risk of loss and misuse.

3. Inadequate Internal Control on Information and Communication Technology (IT) Operations

Review of Information Technology (IT) and governance documents and interviews with managers revealed several weaknesses in the County Executive's IT control environment:

(i) Although Section 7.0 of the County Executive's ICT policy makes it mandatory for all computers to be secured, this had not been done at the time of the audit. Further, Management had not developed a Disaster Recovery Plan to guide mitigation measures should unfavorable events occur.

(ii) Evaluation of access controls for sensitive IT assets such as the main server revealed that the controls were weak. Therefore the hardware is vulnerable to unauthorized use and other risks. Moreover, the server room lacks properly fitted and well-serviced fire-fighting and suppression equipment.

(iii) An IT Strategy Committee and IT Steering Committee to oversee the County's IT assets had not been established.

(iv) A substantive Director of ICT required to steer the department's operations had not been appointed.

(v) Management had not developed an IT Strategic Plan to guide use and management of IT resources to support the County Executive's strategic goals.

(vi) Backups were not run regularly so data on the system is unlikely to be recovered should the system break down.

As a result of these internal control weaknesses, the operations of the County's IT assets is vulnerable to many risks. Furthermore, the assets are not used in the most effective way.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the 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 County Executive monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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

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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

17 November, 2020

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Notes	2018-2019 KShs	2017-2018 KShs
RECEIPTS			
Equitable Share	1A	5,620,600,000	5,647,400,000
Donor Funds Released Through Exchequer Releases as per CARA	1B	573,881,186	193,535,635
Transfers from Other Government Entities	2	147,985,503	178,630,435
County Own Generated Receipts	3	372,555,742	248,724,083
Returned CRF issues	4	52,094,516	36,800,609
TOTAL RECEIPTS		**6,767,116,947**	**6,302,429,581**
PAYMENTS			
Compensation of Employees	5	2,390,559,373	2,667,942,552
Use of goods and services	6	1,554,262,226	1,696,601,380
Transfers to Other Government Units	7	1,129,727,109	550,288,525
Other grants and transfers	8	118,316,077	50,000,000
Social Security Benefits	9	31,956,532	40,410,072
Acquisition of Assets	10	1,518,293,601	782,820,414
Finance Costs, including Loan Interest	11	-	43,639,112
Repayment of principal on Domestic and Foreign borrowing	12	74,120,868	-
Other Payments	13	163,499,153	7,683,700
TOTAL PAYMENTS		**6,980,734,939**	**5,839,385,755**
SURPLUS/DEFICIT		**(213,617,992)**	**465,705,007**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive Trans-Nzoia financial statements were approved on _____ 2019 and signed by:

Chief Officer
Name: CPA Emmanuel W. Sikuku
ICPAK Member No: 6069

Head of Treasury
Name:Benard L. Madegwa
ICPAK Member No:17944

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Notes	2018-2019 KShs	2017-2018 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	14	337,254,113	566,846,740
Total Cash and cash equivalent		**337,254,113**	**566,846,740**
Accounts receivables – Outstanding Imprests	15	2,582.678	60,338,990
TOTAL FINANCIAL ASSETS		**339,836,791**	**627,185,730**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	16	9,761,808	83,492,753
NET FINANCIAL ASSETS		**330,074,983**	**543,692,977**
REPRESENTED BY			
Fund balance b/fwd.	17	**543,692,977**	**77,987,970**
Surplus/Deficit for the year		**(213,617,992)**	**465,605,007**
NET FINANCIAL POSITION		**330,074,983**	**543,692,977**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive Trans-Nzoia financial statements were approved on _____ 2019 and signed by:

Chief Officer
Name: CPA Emmanuel W. Sikuku
ICPAK Member No: 6069

Head of Treasury
CPA Benard L. Madegwa
ICPAK Member No:17944

DIRECTOR FINANCE / HEAD OF COUNTY TREASURY - ACCOUNTING
24 APR 2020
P. O Box 4211-30200, KITALE, KENYA
COUNTY GOVERNMENT OF TRANS-NZOIA

5.3. STATEMENT OF CASHFLOWS

	Notes	2018-2019 KShs	2017–2018 KShs
Receipts from operating income			
Equitable Share	**1A**	5,620,600,000	5,647,400,000
Proceeds from Domestic and Foreign Grants	**1B**	573,881,186	183,431,058
Transfers from Other Government Entities	**2**	147,985,503	188,735,012
County Own Generated Receipts	**3**	372,555,742	248,724,083
Returned CRF issues	**4**	52,094,516	36,800,609
Payments for operating expenses			
Compensation of Employees	**5**	-2,390,559,373	2,667,942,552
Use of goods and services	**6**	-1,554,262,226	1,696,601,380
Transfers to Other Government Units	**7**	-1,129,727,109	550,288,525
Other grants and transfers	**15**	-118,316,077	50,000,000
Social Security Benefits	**16**	-31,956,532	40,410,072
Finance Costs, including Loan Interest	**18**	-	43,639,112
Other Payments	**20**	-163,499,153	7,683,700
Adjusted for:			
(Increase) /Decrease in Account Receivables		57,756,310	(45,099,590)
Increase/ (Decrease) in Accounts Payables		-73,730,945	83,317,444
Net cash flow from operating activities		**1,362,821,842**	**1,286,743,l275**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	**17**	1,518,293,601	782,820,414
Net cash flows from Investing Activities		**1,518,293,601**	**782,820,414**
CASHFLOW FROM BORROWING ACTIVITIES			
Repayment of principal on Domestic	**19**	(74,120,868)	-
Net cash flow from financing activities		(74,120,868)	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		**(229,592,627)**	**503,922,861**
Cash and cash equivalents at BEGINNING of the year	**21**	566,846,740	62,923,879
Cash and cash equivalents at END of the year	**24**	**337,254,113**	**566,846,740**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive Trans-Nzoia financial statements were approved on _____ 2019 and signed by:

Chief Officer
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ICPAK Member No: 6069

Head of Treasury
CPA Benard L. Madegwa
ICPAK Member No:17944

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	6,300,547,392	390,795,837	6,691,343,229	6,194,481,185	496,862,044	93%
Transfers from Other Government Entities	147,985,503	-	147,985,503	147,985,503	-	100%
County Own Generated receipts	500,000,000	-	500,000,000	372,555,792	127,444,208	74%
Return issues to CRF	703,231,492	-	703,231,592	52,094,517	651,137,075	75%
TOTAL	**7,651,764,487**	**390,795,837**	**8,042,560,324**	**6,767,116,997**	**1,275,443,327**	**84%**
PAYMENTS						
Compensation of Employees	2,344,575,535	91,119,756	2,435,695,291	2,390,559,373	45,135,918	98%
Use of goods and services	1,250,034,173	338,688,081	1,588,722,254	1,554,262,226	35,716,028	98%
Transfers to Other Government Units	1,392,438,886	-	1,392,438,886	1,129,727,109	262,711,777	81%
Other grants and transfers	226,000,000	-	226,000,000	118,316,077	107,683,923	52%
Social Security Benefits	35,000,000	-	35,000,000	31,956,532	3,043,468	91%
Acquisition of Assets	2,149,595,025	(39,012,000)	2,110,583,025	1,518,293,601	592,289,424	72%
Repayment of principal on borrowings	74,120,868	-	74,120,868	74,120,868	-	100%
Other Payments	180,000,000	-	180,000,000	163,499,153	16,500,847	91%
TOTAL	**7,651,764,487**	**390,795,837**	**8,042,560,324**	**6,980,734,939**	**1,061,825,385**	**87%**

The County Executive Trans-Nzoia financial statements were approved on _____ 2019 and signed by:

Chief Officer
CPA Emmanuel W. Sikuku
ICPAK Member No: 6069

Head of Treasury
CPA Benard L. Madegwa
ICPAK Member No:17944

DIRECTOR FINANCE / HEAD OF COUNTY TREASURY - ACCOUNTING
24 APR 2020
P.O Box 4211-30200, KITALE, KENYA
COUNTY GOVERNMENT OF TRANS-NZOIA

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	3,234,101,137	429,807,837	3,663,908,974	3,550,967,640	112,941,334	97%
County Own Generated receipts	500,000,000	-	500,000,000	372,555,792	127,444,208	74%
Return CRF issues	703,231,592	-	703,231,592	52,094,517	651,137,095	75%
TOTAL	**4,437,332,729**	**429,807,837**	**4,867,140,566**	**3,975,617,949**	**891,522,617**	**82%**
PAYMENTS						
Compensation of Employees	2,344,575,535	91,119,756	2,435,695,291	2,390,559,373	45,135,918	98%
Use of goods and services	1,115,034,173	338,688,081	1,453,722,254	1,422,064,261	31,657,993	98%
Transfers to Other Government Units	828,602,153	-	828,602,153	827,309,209	1,292,944	100%
Social Security Benefits	35,000,000	-	35,000,000	31,956,532	3,043,468	91%
Acquisition of Assets	40,000,000	-	40,000,000	36,795,379	3,204,621	92%
Repayment of principal on borrowings	74,120,868	-	74,120,868	74,120,868		100%
TOTAL	**4,437,332,729**	**429,807,837**	**4,867,140,566**	**4,782,805,622**	**84,334,944**	**98%**

The County Executive Trans-Nzoia financial statements were approved on _____ 2019 and signed by:

Chief Officer
CPA Emmanuel W. Sikuku
ICPAK Member No: 6069

Head of Treasury
CPA Benard L. Madegwa
ICPAK Member No:17944

DIRECTOR FINANCE / HEAD OF COUNTY TREASURY - ACCOUNTING
24 APR 2020
P. O Box 4211-30200, KITALE, KENYA
COUNTY GOVERNMENT OF TRANS-NZOIA

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	3,066,446,255	(39,012,000)	3,027,434,255	2,643,513,545	383,920,710	87%
Transfers from Other Government Entities	147,985,503	-	147,985,503	147,985,503		100%
TOTAL	**3,214,431,758**	**(39,012,000)**	**3,175,419,758**	**2,791,499,048**	**383,920,710**	**88%**
PAYMENTS						
Use of goods and services	135,000,000	-	135,000,000	132,197,965	2,802,035	98%
Transfers to Other Government Units	563,836,733	-	563,836,733	302,417,900	261,418,833	54%
Other grants and transfers	226,000,000	-	226,000,000	118,316,077	107,683,923	52%
Acquisition of Assets	2,109,595,025	(39,012,000)	2,070,583,025	1,481,498,222	589,084,803	72%
Other Payments	180,000,000	-	180,000,000	163,499,153	16,500,847	91%
TOTALS	**3,214,431,758**	**(39,012,000)**	**3,175,419,758**	**2,197,929,317**	**977,490,441**	**69%**

The County Executive Trans-Nzoia financial statements were approved on _____ 2019 and signed by:

Chief Officer
CPA Emmanuel W. Sikuku
ICPAK Member No: 6069

Head of Treasury
Benard L. Madegwa
ICPAK Member No:17944

DIRECTOR FINANCE / HEAD OF TREASURY - ACCOUNTING UNIT
24 APR 2020
P O Box 4211-30200, KITALE, KENYA
COUNTY GOVERNMENT OF TRANS-NZOIA

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub programme	Details	Original Budget	Adjustment	Final Budget	Actual expenditures	Budget Utilization Difference
101004260	101`014260	Human Resource Management	237,269,377	0	237,269,377	214,041,847.	34,088,267
101004260	101024260	Supervision & Management of Project	*12,000,000*	0	12,000,000	6,173,737	5,826,263.
101004260	101034260		*27,348,461*	0	27,348,461	4,687,000	22,661,461
102004260	102014260	Livestock Breeding and Generic improvement	40,495,364	0	40,495,364	31,524,618	8,970,746
103004260	103014260	Crop Diversification	379,543,534	0	379,543,534	205,976,692	173,566,842
103004260	103104260		21,500,000	0	21,500,000	19,887,000	1,613,000
104004260	104024260	Production and Fingerings	48,309,505	0	48,309,505	32,307,015	16,002,490
105004260	105014260	Modernisation of co-operative societies	1,500,000	0	1,500,000	1,163,179	336,821
108004260	108044260		36,600,000	0	36,600,000	25,510,180	11,089,820
108004260	108054260		390,306,900	0	362,936,025	362,936,025	27,370,875
109004260	109044260		1,400,000	0	1,400,000	1,400,000	0
110004260	110024260	Value Addition	40,220,455	0	40,220,455	16,171,212	24,049,243
201004260	201024260	Human Resource Management	279,417,573		279,417,573	203,816,110	75,601,463.
201004260	201034260	Machinery and Equipment	7,000,000	0	7,000,000	3,395250	3,604,750
203004260	203044260	Maintenance of Roads	392,118,668	0	392,118,668	360,263,261	31,855,407

205004260	205014260	Transport Management	65,500,000	0	65,500,000	41,165,341	24,334,659
205004260	205024260	Electrification	42,085,804	0	42,085,804	31,977,078	10,108,726
205004260	205034260	Government Building & stations	7,695,215	0	7,695,215	6,013,614	1,681,601
302004260	202074260	Trans-Nzoia investment programme	9,000,000	0	9,000,000	2,995,000	6,005,000
302004260	302094260	Trade Development and promotion	44,260,458		44,260,458	26,096,893	18,163,565
401004260	401014260	Human Resource Mnagement	1,675,587,663	0	1,675,587,663	1,403,444,593	272,143,070
401003260	4013019999	Capacity Building & Training	-	-	-	1,962,340	-1,962,340
404004260	403014260	Preventive Health Care Services	638,940,697		638,940,697	592,600,076	46,240,621
501004260	501014260	Human Resources Management	344,416,644	0	344,416,644	333,336,078	11,080,566
501004260	502024260	Equipping Existing Vocational Colleges	115,944,597	0	115,944,597	86,801,361	29,143,236
502004260	501044260	Infrastructure Development	166,041,541	0	166,041,541	140,183,909	25,857,632
504004260	503064260	Education Improvement	3,013,851	0	3,013,851	0	3,013,851
701004260	701014260	Human Resources Mnagement	1,376,892,919	0	1,376,892,919	1,366,414,009	10,478,910
701004260	701034260	Supervision and management of projects	42,000,000	0	42,000,000	8,694,609	33,305,391

701004260	701044260	Infrastructure and equipment	140,000,000	0	140,000,000	135,944,062	4,055,938
701004260	701054260	Finance Management services	146,560,484	0	146,560,484	135,085,691	11,474,793
706004260	706034260	Security Services	3,740,000	0	3,740,000	3,089,500	650,500
707004260	707014260	Human Resources Management	30,967,401	0	30,967,401	24,914,000	6,053,401
710004260	710014260	Committee Services	188,243,890	0	188,243,890	176,031,560	12,212,330
711004260	71101460	Clerking Services	50,495,835	0	50,495,835	44,725,071	5,770,764
711004260	71102460	Human Resource Management	351,373,706	0	351,373,706	335,320,150	16,053,556
711004260	71103460	Transport	7,900,000	0	7,900,000	6,572,422	1,327,578
711004260	71104460	Management Services	2,980,000	0	2,980,000	2,690,690	289,310
711004260	71105460	Legal Services	5,750,000	0	5,750,000	5,337,200	412,800
711004260	71106460	Information Services	3,595,000	-	3,595,000	3,118,876	476,124
901004260	901014260	Hman Resources Management	72,419,912	-	72,419,912	58,984,610	14,435,302
903004260	903044260	Ports Facilities	30,500,000	-	30,500,000	20,040,244	10,459,756
904004260	904034260	Development and promotion of culture	20,106,750	-	20,106,750	20,085,819	20,931
905004260	905034260	Special Programmes	23,950,000	-	23,950,000	20,871,143	3,078,857
1001004260	1001014260	Human Resources Management	102,105,307		102,105,307	68,283,189	33,822,118
1001004260	1001034260	Administrative and support services	87,000,000	-	87,000,000	57,135,637	29,864,363
100200426	100206460	Water Supply	141,200,000		147,200,000	115,334,230	25,865,770

0		Infrasture and sanitation					
1002004260	1002074260	Water Harvesting	-	-	-	(2,053,900)	2,053,900
1002004260	1002094260	Ground Water Exploitation	82,822,607	-	82,822,607	56,545,672	26,276,934
1002004260	1002104260	Water Projects	11,000,000	-	11,000,000	7,415,941	3,584,058
1002004260	1002114260	Water Storage and Flood control	15,000,000	-	15,000,000	9,925,100	5,074,900
1003004260	1003074260	Waste Mnagement	26,000,000	-	26,000,000	17,506,612	8,491,388
1003004260	1003074260	County Forestation initiatives	14,000,000	-	14,000,000	9,254,299	4,745,701
TOTAL			**8,042,560,324**	-	**8,042,560,324**	**6,980,734,385**	**1,061,825,939**

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 County Executive Trans-Nzoia 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 County Executive Transnzoia

The financial statements are for the County Executive Trans Nzoia. The financial statements encompass the reporting County Executive Trans-Nzoia as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Executive Trans Nzoia 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 County Executive Trans-Nzoia.

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 County Executive Trans-Nzoia or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive TransNzoia 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 County Executive Trans-Nzoia recognises all expenses when the event occurs and the related cash has actually been paid out by the County Executive Trans-Nzoia.

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 County Executive Trans-Nzoia and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the *County Executive Trans-Nzoia* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *County Executive Trans-Nzoia* 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. 585,232 compared to Kshs 175,307 in prior period as indicated on note 21.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive Trans-Nzoia 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 *County Executive Trans-Nzoia* 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 *County Executive Trans-Nzoia* 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 16th August 2018 for the period 1st July 2018 to 30 June 2019 as required by law. There was one number of supplementary budgets passed in the year on 21st December 2018.A high-level assessment of the *County Executive Trans-Nzoia* 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	992,862,991	95,318,000
Total Exchequer Releases for quarter 2	1,629,974,000	1,440,087,000
Total Exchequer Releases for quarter 3	1,009,164,543	1,976,590,000
Total Exchequer Releases for quarter 4	2,562,479,651	1,835,405,000
Total	**6,194,481,185**	**5,647,400,000**

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

Description	2018/2019	2017/2018
	KShs	KShs
Total Equitable Share for quarter 1	674,472,000	95,318,000
Total Equitable Share for quarter 2	1,629,974,000	1,440,087,000
Total Equitable Share for quarter 3	983,605,000	1,976,590,000
Total Equitable Share for quarter 4	2,332,549,000	1,835,405,000
Total	**5,620,600,000**	**5,647,400,000**

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

Description	2018/2019	2017/2018
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	18,933,750	14,723,664
World Bank – THUSCP	40,855,978	35,601,180
National Agricultural & Rural Inclusive Growth Project (NARIGP)	50,078,476	50,609,855
Kenya Devolution Support Programme	95,266,760	43,386,482
Youth Polytechnic support grant	-	39,109,877
Abolishment of user fees in health centres and dispensaries	21,304,915	-
Kenya Urban Support Programme	340,306,900	-
Agriculture Sector Development Support Project (ASDSP)	7,134,407	-
Total	**573,881,186**	**183,431,058**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2018–2019	2017–2018
	KShs	KShs
Kenya Roads Board Fund-Fuel Levy	147,985,503	178,630,435
User Fees	-	10,104,577
Total	**147,985,503**	**188,735,012**

3. COUNTY OWN GENERATED RECEIPTS

	2018–2019	2017 – 2018
	KShs	KShs
Rates	39,554,227	29,101,207
Business permits	68,813,767	59,123,919
Cess	20,588,083	25,469,801
Other local levies	-	2,050,430
Administrative services fees	-	905,729
Veterinary fees-meat inspection	605,170	1,680,874
County's natural resources	-	1,735,700
Coffee License sale of seedlings	148,000	406,945
Other miscellaneous receipts	-	3,735,525
Liquor License	20,000	300,000
Market/trade Centre fee	16,202,936	13,229,630
Vehicle parking fees	41,555,253	24,874,318
Social Premises user charges-hire of stadium	12,000	76,040
Weights and measures	888,450	411,150
Agricultural Mechanization Services	881,370	491,359
Public Health Services	-	102,500
Public Health Facilities Operations	156,612,845	66,068,472
Environment and Conservancy	4,483,988	2,214,500
Water Supply Administration	-	320,871
Slaughter Houses Administration	193,510	165,970
Advertisement, trade names, Billboard and signboard	11,444,485	11,133,838
Building Plan, Clearance and Completion certificate	4,781,678	1,244,200
Change of User/ plot Subdivision	-	3,391,700
Technical Services fees-	-	14,755
Survey Fees	507,380	72,800
Noise control pollution fees	581,470	401,850
Livestock Auction fees	576,450	-

Audit Cooperative	36,600	-
House rent	49,600	-
Cemetery charges	72,000	-
Other education related	1,684,480	-
Fire inspection /compliance certificates	2,260,050	-
Way leave charges i.e cutting trenching and installation	1,950	-
	372,555,742	**248,724.083**

4. RETURNED CRF ISSUES

	2017–2018	2016 – 2017
	KShs	KShs
Recurrent account	3,070	5,197,284
Development account	19,095	31,603,325
NARGIP	37,023,125	-
Special Purpose Account Health	14,946,957	-
Fuel Levy-KRB	102,269	-
Total	**52,094,516**	**36,800,609**

5. COMPENSATION OF EMPLOYEES

	2018–2019	2017 – 2018
	KShs	KShs
Basic salaries of permanent employees	2,285,733,204	2,613,205,809
Basic wages of temporary employees	104,826,169	54,736,743
Total	**2,390,559,373**	**2,667,942,552**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. USE OF GOODS AND SERVICES

	2018–2019	2017 – 2018
	KShs	KShs
Utilities, supplies and services	34,933,331	54,921,300
Communication, supplies and services	3,571,915	5,980,390
Domestic travel and subsistence	115,779,804	50,912,479
Foreign travel and subsistence	17,517,182	15,977,979
Printing, advertising and information supplies & services	16,411,873	70,645,375
Rentals of produced assets	3,183,600	4,846,400
Training expenses	85,889,850	152,811,270
Hospitality supplies and services	241,432,291	181,971,618
Insurance costs	25,906,067	14,203,505
Specialized materials and services	425,350,905	306,960,982
Office and general supplies and services	88,950,211	71,297,971
Other operating expenses	338,159,998	282,666,828
Routine maintenance – vehicles and other transport equipment	29,971,989	26,187,116
Routine maintenance – other assets	45,725,096	332,198,556
Fuel and Lubricants	81,478,114	125,019,611
Total	**1,554,262,226**	**1,696,601,380**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018–2019	2017 – 2018
	KShs	KShs
Transfers to County Government entities		
Trans-nzoia County Public Service Board	19,594,709	19,836,100
Trans-nzoia County Assembly	648,714,500	530,452,425
Trans-nzoia Youth and Women Fund	2,311,000	-
Trans-nzoiaNawiri Fund	1,000,000	-
Trans-nzoiaElimu Bursary Fund	100,000,000	-
Trans Nzoia County Urban Development Support Program-KUSP	299,106,900	-
Trans nzoia County Car and Mortgage	59,000,000	-
TOTAL	**1,129,727,106**	**550,288,525**

8. OTHER GRANTS AND PAYMENTS

	2018–2019	2017 – 2018
	KShs	KShs
Scholarships and other educational benefits	-	50,000,000
Emergency relief and refugee assistance	1,984,800	-
Subsidies to small businesses, cooperatives, and self employed	12,074,965	-
Other grants and transfers	104,256,312	-
Total	**118,316,077**	**50,000,000**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. SOCIAL SECURITY BENEFITS

	2018–2019	2017 – 2018
	KShs	KShs
Government pension and retirement benefits	31,956,532	40,410,072
Total	**31,956,532**	**40,410,072**

10. ACQUISITION OF ASSETS

Non- Financial Assets	2018–2019	2017 – 2018
	KShs	KShs
Purchase of Buildings	401,787,957	-
Construction of Buildings	109,755,961	291,155,877
Refurbishment of Buildings	31,019,838	55,110,736
Construction of Roads	468,999,313	176,571,881
Construction and Civil Works	126,870,220	180,406,981
Overhaul and Refurbishment of Construction and Civil Works	10,802,314	18,918,353
Purchase of Vehicles and Other Transport Equipment	38,575,025	4,062,291
Purchase of Office Furniture and General Equipment	17,108,005	11,019,002
Purchase of Specialized Plant, Equipment and Machinery	77,649,909	15,145,320
Rehabilitation and Renovation of Plant, Machinery and Equip.	22,736,017	12,352,803
Purchase of Certified Seeds, Breeding Stock and Live Animals	18,127,500	6,743,461
Research, Studies, Project Preparation, Design & Supervision	9,399,603	6,971,000
Rehabilitation of Civil Works	106,800,988	-
Acquisition of Strategic Stocks and commodities	64,652,537	-
Acquisition of Land	14,008,414	8,425,000
Total acquisition of assets	**1,518,293,601**	**782,820,414**

11. FINANCE COSTS, INCLUDING LOAN INTEREST

	2018–2019	2017 – 2018
	KShs	KShs
Interest on Domestic Borrowings (Non-Govt)	-	43,639,112
Total	-	**43,639,112**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

	2018–2019	2017 – 2018
	KShs	KShs
Repayments on Borrowings from Domestic	74,120,868	-
Total	**74,120,868**	-

13. OTHER PAYMENTS

	2018–2019	2017 – 2018
	KShs	KShs
Budget Reserves	21,303,196	-
Civil Contingency Reserves	-	7,683,700
Other payments	142,195,957	-
	163,499,153	**7,683,700**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14. CASH AND BANK BALANCES

14A. BANK BALANCES

Name of Bank, Account No. & Currency	Type	2018 – 2019	2017 – 2018
		KShs	KShs
Central Bank Development A/C 1000171081	Development	121,928	19,095
Central Bank Recurrent A/C 1000171154	Recurrent	120,178	3,070
Central Bank -County Revenue Fund	-	217,400,289	501,137,078
Equity Bank A/C Executive Operation -0330260875558	Recurrent	102,757	-
Equity Bank A/C Revenue Collection-033060729452	Recurrent	2,355,660	3,537,061
Fuel Levy	Development	149,854	102,269
KCB Bank (Health a/c no. 115802113)	Recurrent	5,485	-
Equity Bank-Stalled Project A/C 0330263870915	Development	14,327	14,327
KCB Bank -Executive Imprest A/C 1140772694	Recurrent	368,123	368,123
Central Bank Deposit	Recurrent	585,232	175,309
Chase Bank- Retention A/C	Recurrent	9,176,576	9,176,576
KCB NARIGP OPERATION A/C 1236937872	Development	7,363,475	-
CBK NARIGP A/C 1000369396	Development	48,078,417	37,023,123
CBK Bank Special Purpose A/C 1000347252	Development	46,583,923	15,290,707
ECO Bank Kitale co Hosp Social A/C 0103215025336201	Recurrent	910,973	-
CBK ASDSP	Development	135,627	-
Trans Nzoia county ICPF A/C	Recurrent	3,316,730	-
Special Purpose Vocational Training		464,559	-
Total		**337,254,113**	**566,846,740**

15. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018 – 2019	2017–2018
	KShs	KShs
Government Imprests	2,582,678	60,338,990
Total	**2,582,678**	**60,338,990**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	*KShs*	*KShs*
1. Lucy kibonei chepkemoi		271,140	-	271,140
2. Lucy kibonei chepkemoi		52,638	-	52,638
3. Peter Moseti		94,000	-	94,000
4. Peter Moseti		180,400	-	180,400
5. Peter moseti		1,000,000	-	1,000,000
6. Abraham kiptoo		46,000	-	46,000
7. Wilberforce Netya		28,500	-	28,500
8. Jane wanjala		210,000	-	210,000
9. James GakAbuya		700,000	-	7,00,000
Total		**2,582,678**		**2,582,678**

16. ACCOUNTS PAYABLE

	2018 – 2019	2017 – 2018
	KShs	KShs
Deposits	9,176,576	9,176,576
Retention monies	585,232	175,309
Borrowing from Financial institutions	-	74,120,868
Total	**9,761,808**	**83,472,753**

17. FUND BALANCE BROUGHT FORWARD

	2018 – 2019	2017 – 2018
	KShs	KShs
Bank accounts	566,846,740	62,923,879
Accounts Receivables	60,338,990	15,239,400
Accounts Payables	(83,492,753)	175,309
Total	**543,692,977**	**77,987,970**

18. PRIOR YEAR ADJUSTMENTS

Description of the error	2018 – 2019	2017 – 2018
	KShs	KShs
Adjustments on payables	(73,730,945)	83,317,444
Adjustments on receivables	57,756,310	(45,099,590)
	(15,974,635)	**38,217,854)**

5.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Construction of buildings	56,213,240	78,957,617	58,263,490	76,907,367
Construction of civil works	116,292,066	167,749,531	123,214,632	160,826,965
Supply of goods	482,966,976	210,596,861	267,235,221	426,328,616
Supply of services	247,667,107	26,481,903	122,397,821	151,751,189
Total	**903,139,389**	**483,785,912**	**571,111,164**	**815,814,137**

2. OTHER PENDING PAYABLES

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
National Agricultural & Rural Inclussive Growth Project- NARIGP	6,578,476	6,500,000	-	13,078,476
Agricultural Sector Development Support Programme- ASDSP	7,134,407	-	-	7,134,407
Kenya Urban Support Programme- KUSP	41,200,000	-	-	41,200,000
Total	**61,412,883**	**6,500,000**	**-**	**61,412,883**

3. 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 Kshs	2017- 2018 Kshs
Key Management Compensation(Governors, CEC Members and C.Os)		
Transfers to related parties		
Transfer to the County Assembly	648,714,500	530,452,425
Transfers to other County Government Entities	81,905,709	19,836,100
Transfers to Development Projects	299,106,900	-
Transfers to non reportingentities e.g schools and welfare	100,000,000	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	**1,129,727,109**	**550,288,525**
Transfers from related parties		
Transfers from the Exchequer	5,620,600,000	5,647,400,000
Transfers from MDAs	573,881,186	183,431,058
Transfers from SCs and SAGAs- National Government	147,985,503	188,735,012
(Insert any other transfers received)		
Total Transfers from related parties	**6,342,466,689**	**6,268,290,153**

4. 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.

County Executive Trans-Nzoia	Date Established/Date taken over	Location	Accounting Officer responsible
Elimu Bursary Fund	9th May 2014	Social Hall	Chief Officer Education
Youth and Women Development Fund	4th June 2014	Social Hall	Chief Officer Gender
NawiriFund	5th May 2015	Fire Yard	Chief Officer Trade
County Public Service Board	10th July 2013	Near Mt. Elgon Hospital	Secretary to the Board
NARIGP Project	1st Sept 2017	Trans-Nzoia County Commissioner office	Chief Officer Agriculture

6. ROGRESS 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. Fixed Assets Register	The statement of receipts and payments reflects acquisition of assets figure of Kshs.782,820,414 incurred during the year under review in addition to assets acquired since inception of the County in 2013 amounting to Kshs.3,634,546,464 as at 30 June 2017. However, the summary of fixed assets register at Annexure 5 to the financial statements reflects nil balance. Further, the electronic fixed assets register maintained was not up to date as it did not include all the assets procured by the County Executive since inception and those taken over from the defunct local authorities. The register also lacked vital information such as date of acquisition, cost of the assets, and	I acknowledge that the summary of fixed assets register at Annexure 5 to the financial statements was not populated in the report. This was an omission and the populated Annex which will form part of prior year adjustments in the financial statements for FY 2018/2019 is now attached as appendix BO I.0 (a) for information/audit verification. The annex takes into account all the acquired assets since 2013 to 30th June 2018 adding up to Ksh. 4,034,320,752	County Treasury	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)*
	location of the assets among others, contrary to Section 136(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to be responsible for maintaining a register of assets under his or her control or possession. In the circumstances, it was not possible to ascertain the accuracy of the summary of fixed assets register as at 30 June 2018.	(comprising of opening balance of Ksh. 3,634,546,464 and additions during the year amounting to Ksh. 399,774,288 i.e. excluding community asset). We have put in place necessary measures (levels of reviews) to ensure that this does not recur in subsequent reports. The fixed asset register which reconciles to the total assets acquired since devolution is now updated and attached as appendix BO I.0 (b) for audit verification. With regard to assets taken over from the defunct local authority, identification, verification and validation was conducted by the county assets and			

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)*
		liabilities committee, a committee that was formed through the Kenya Gazette Vol. CXIX- No. 37 of 24th March, 2017. No 2701 of the Intergovernmental Relation Act and the final report prepared. The report is awaiting adoption by the summit. Once the report is adopted, valuation will need to be carried out before the assets can be incorporated in the financial statements since most of the assets are listed without value attached to them. As a result, the management has not been able to update the fixed assets portfolio with those assets taken over from the defunct local authorities			

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)*
2.0 Differences between Financial Statements Figures and IFMIS Report	The statement of receipts and payments reflect total payments totalling Kshs.5,839,385,755 whereas the IFMIS report reflects payments totalling Kshs.3,932,299,793 resulting into an unreconciled variance of Kshs.1,907,085,962 as detailed below(TABLE) In addition, the statement of receipts and payments reflect total receipts totalling Kshs.6,305,090,762 compared to the IFMIS report which reflects a figure of Kshs.4,872,899,973.50, resulting into an unreconciled variance of Kshs.1,432,190,788 as detailed below. (TABLE) Consequently, the completeness and accuracy of the financial statements for the year ended 30 June 2018 could not be confirmed.	*The variance between the IFMIS report and the county executive financial report is due to a number of factors among them the following:-* *a)* *Transfers to other Government entities particularly transfer to assembly are not processed by executive through IFMIS since the requisitions are submitted directly by the Assembly to Controller of Budget. Consequently this transfers are not captured in the IFMIS by the executive thus causing the difference. In the case under review this amounted to Ksh. 530,452,425.* *b)* *Difficulty in voiding some*	County Treasury	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)*
		payments that were processed through IFMIS but were not paid in the County Government's Central bank Internet Banking (IB) platform as they were stopped at the end of the financial year. Example is the cas of other grants transfers where Ksh. 100,000,000 was processed for bursary but only ksh. 50,000,000 was paid but the balance could not be voided. *Some payments defaulting and being captured under below the line account codes.* *c)* *Difficulties in capturing some transactions like returns to CRF and proceeds from domestic and foreign grants.* *d)*			

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)*
		Errors of omission in capturing all revenues like equitable shares. *This among other issues are the main cause of differences. This among other issues are the main cause of differences.* *The county has however, put measures in place to ensure that all information are captured in the system and among the measures are capacity enhancement of accounting staff by recruiting new accountants and trainings.* *The detailed reconciliation with explanation of the causes of differences is summarised in appendix 1c attached for audit verification. In addition,*			

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)*
		the analysis of the actual exchequer releases to the CRF account is analysed as appendix 2.0 (c). For differences attributable to the system the the county government has conducted the IFMIS Department for technical assistance and will intensify this going forward..			
3. Cash and Cash Equivalents Balance	While the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.566,846,740 as at 30 June 2018, the statement of cash flows for the year ended 30 June 2018 reflects cash and cash equivalents balance of Kshs.543,692,977 hence resulting into an unreconciled variance of Kshs.23,153,763. In the circumstances, the accuracy of the statement of cash flows for	*The variance between the statement of assets and liabilities and the statement of cash flows of Kshs. 23,153,763 is a result of the net adjustments on accounts receivables (outstanding imprests and clearance accounts) and payables (deposits) which were not taken into account in cash flow. This has been*	County treasury	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)*
	the year ended 30 June 2018 could not be confirmed.	*adjusted revised cash flow which will be included in the financial year 2018/2019 as a prior year adjustment in attached for information.*			
4. Outstanding Imprests	The statement of assets and liabilities reflects accounts receivables – outstanding imprest balance of Kshs.60,338,990 as at 30 June 2018. However, the schedule availed for review reflected Kshs.34,644,847, leading to an unsupported balance of Kshs.25,694,143. In addition, no reason has been provided for failure to recover the outstanding imprests which should have been accounted for on or before 30 June 2018 contrary to Section 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which require	*The schedule of total figure of outstanding imprest of Kshs. 60,338,990 as at 30th June 2018 has been availed to the auditors for audit verification and is attached as Appendix IX* *Whereas the Imprest amounting to Kshs. 60,338,990 was outstanding as at 30th June 2018, a total of Ksh. 43,288,288 has since been surrendered or recovered through*	Respective departments	Not Resoved	1 year

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)*
	that imprests be surrendered within seven (7) working days after returning to the work station. Consequently, the accuracy and recoverability of the imprests amounting Kshs.60,338,990 as at 30 June 2018 could not be confirmed.	*payroll from defaulting staff. For staff who failed to account for the imprest over and above the recovery disciplinary measures have been taken against them. The detailed report of imprest surrenders and recoveries is attached as appendix 4.0.* *As a way forward, for proper management of the imprests, an accountant has been appointed to be in charge of the imprest section.*			
5. Accounts Payables - Borrowing from Financial Institution	The accounts payable balance of Kshs.83,492,753 as at 30 June 2018 includes borrowing from financial institution of Kshs.74,120,868 as disclosed in Note 23 to the financial statements. Information available indicate that the County Executive through letter dated 15 July 2017,	*I wish to state that the details of the terms for the extended overdraft repayment period is available for the audit review and verification.* *Since the overdraft was taken to mitigate against*	County Treasury	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)*
	applied for an overdraft facility of Kshs.204,000,000 which included principal amount of Kshs.198,000,000 and interest of Kshs.6,000,000 from Equity Bank, Kitale to pay June 2017 salaries. The overdraft was to be repaid within forty-five (45) days. However, the proceed of the overdraft was not accounted for as a receipt in the financial statements contrary to Section 141(5) of the Public Finance Management Act, 2012 which states that all the proceeds of borrowing under this Act shall be paid in to the County Revenue Fund. Although information available indicates that the management made a request for extension of the overdraft repayment period and which was granted by the bank, no reason has been provided as to why the overdraft has remained outstanding for almost a year. In addition, the details of the	*short term cash flow shortfall we could not account it as a receipt since it didn't provide additional finances to the budget but was to meet budgeted costs (salaries). The overdraft proceeds were paid directly to the accounts of our staff as salaries for the month of June 2017.* *The overdraft was not cleared as agreed within 45 days since the county Government only received Kshs. 395,318,000 as exchequer releases in the first quarter of the year against a monthly salary requirement of approximately Kshs.200,00,000 and thus cumulatively Kshs.600,000,000 for the*			

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)*
	terms for the extended repayment period has not been provided for audit review. Consequently, the accounts payable balance of Kshs.83,492,753 as at 30 June 2018 could not be confirmed.	*quarter necessitating an extension of repayment period.* *The facility has since been fully repaid and clearance letter from the bank issued. Copy is attached for audit verification.*			
6. Accounts Payable (Pending Bills)	A list of pending bills amounting to Kshs.1,263,846,780 were availed for audit review. However, they were not supported by LSOs/LPOs, invoices, reports of the inspection and acceptance committee, goods receipt notes among others. In addition, they have not been disclosed in Annexure 2 to the financial statements as required by the reporting format recommended by the Public-Sector Accounting Standards Board (PSASB). Consequently, the management	*I wish to confirm that the pending bills listing though contained the LSO/LPO numbers, the audit concluded before they were availed since they were spread across the departments. The documents have now been availed to the auditors for verification.* *It is worth noting that the interpretation of what a pending bill is caused the delay as all departments listed even items procured and LSO/LPO*	County Treasury	Not Resolved	6 months

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)*
	contravened National Treasury Circular Reference AG/101/ (7S) which requires the accounting officer to institute stringent financial controls and maintain financial discipline in order to achieve efficient utilization of resources. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Trans Nzoia in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.	*issued but goods/services not delivered as pending bills. This tended to inflate the figure recorded as pending bills.* *With regard to Annexure 2, this was erroneously not populated in the final audited report and the County has put measures (various levels of reviews) in place to ensure completeness of the reports in future. However, the annex has been populated and will be shown in the financial year 2018/2019 as a pior period adjustments. Copy of the populated annex has been availed for audit verification.*			

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)*
Other Matters **1. Budgetary Control and Performance** **1.1 Budget Absorption**	During the year under review, the County Executive had an approved budget of Kshs.6,628,528,220 which comprised recurrent vote budget of Kshs.4,632,197,963 and a development vote budget of Kshs.1,996,330,257. During the same period, the Executive recorded expenditure of Kshs.5,839,385,755 to result to an overall budget under-absorption of Kshs.789,142,465 representing 12% as summarized below: (TABLE) The under absorption was mainly on development vote on which Kshs.950,855,795 was expended out of the approved budget of Kshs.1,996,330,257 to result to under expenditure of Kshs.1,045,474,462 representing 52%. The under-absorption of the approved budget is an indication that some activities and development projects in the	*The major cause of under absorption is the timing of cash flow from the National Treasury. The delays in receipt of funds normally results in some projects due for payment spilling over to next financial period. For instance in the financial year under review the disbursement for June 2018 amounting to Ksh. 451,792,000 was received on 4th July 2018 in the subsequent financial year. Thus this funds were carried forward as unspent balance to the financial year 2018/2019.* *In addition, we also raised Ksh. 248,724,083 against a budget of Ksh. 400,000,000 resulting in shortfall in revenue of Ksh. 151,275,917.*	Respective departments	Not resolved	1 year

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)*
	annual plan were not implemented by the County Executive which may have affected service delivery to the residents of Trans Nzoia County.	*Further, some of the budgeted funds were not received e.g. user fees which had a budget 21,304,915 but only received Ksh. 10,104,577, DANIDA with budget of 22,821,679 but only received, Ksh. 14,723,664, universal health care with a budget of Ksh. 113,923,776 but only received Ksh. 35,601,180. Other factor is works that spill over to next financial year due to slow pace of implementation by the contractors. Therefore some of the invoiced works/services were not paid by the end of the financial year. These factors combined contributed to the under absorption.*			

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 Development Budget	During the year under review, the County Executive allocated Kshs.1,904,343,713 to development projects and spent a total of Kshs.796,421,012, resulting into net under expenditure of Kshs.1,107,922,701 for all departments except for Department of Water, Environment & Natural Resources which recorded an over expenditure of Kshs.45,459,909 as detailed below: (TABLE) The under-absorption of the approved development budget is an indication that some activities and development projects in the annual plan were not implemented by the County Executive.	*The major cause of under absorption is the timing of cash flow from the National Treasury. The delays in receipt of funds normally results in some projects due for payment spilling over to next financial period. For instance in the financial year under review the disbursement for June 2018 amounting to Ksh. 451,792,000 was received on 4th July 2018 in the subsequent financial year. Thus this funds were carried forward as unspent balance to the financial year 2018/2019.* *In addition, we also raised Ksh. 248,724,083 against a budget of Ksh. 400,000,000 resulting in shortfall in revenue of*	Respective departments	Not resolved	1 year

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)*
		Ksh. 151,275,917. Further, some of the budgeted funds were not received e.g. user fees which had a budget 21,304,915 but only received Ksh. 10,104,577, DANIDA with budget of 22,821,679 but only received, Ksh. 14,723,664, universal health care with a budget of Ksh. 113,923,776 but only received Ksh. 35,601,180. Other factor is works that spill over to next financial year due to slow pace of implementation by the contractors. Therefore some of the invoiced works/services were not paid by the end of the financial year. These factors combined contributed to the under			

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		absorption.			
1.3. Recurrent Budget	During the year under review, the County Executive allocated Kshs.4,068,745,538 to recurrent/normal operations vote and spent a total of Kshs.3,965,975,049 resulting to net under expenditure in all the ten departments. There was over expenditure above 10% in the Departments of Agriculture, Livestock, Fisheries &Cooperative Development, Education & ICT, Governance, Public Service & Management and Finance as detailed below: (TABLE) However, no authority or documentary evidence of re-allocation of funds to the departments that recorded over expenditure above the approved budget were availed for review. Consequently, the management breached the law and some planned projects may not be	*The factors that led to under absorption in recurrent budget are the same as the ones enumerated in 1.1 and 1.2 above.* *The report on over expenditure was due to use of draft and incomplete report. The correct analysis was provided in our response to the management letter and this was not captured by the final report. For instance the transfers to County Assembly was Ksh. 530,452,425 but the report only captured Ksh. 239,147,960. Also the overall recurrent expenditure in the financial statement was Ksh. 4,888,529,960 but the totals contained in the*	Accounting officers in charge	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)*
	implemented.	*audit report amounted to Ksh. 4,227,639,109.*			
1.4 Project Implementation **1.4.1 Ministry of Health Verification of Major Projects under the Ministry of Health**	Audit verification carried out in November 2018 on some projects that were initiated prior to the 2017/18 financial year revealed that they were still incomplete as detailed below: (TABLE) Although the management attributes the delay to completion of the projects to poor funding, the explanation did not appear satisfactory since the department only utilised Kshs.154,266,363 representing 26% of the approved development budget of Kshs.592,394,773 resulting to an under expenditure of Kshs.438,128,410 representing 74% under absorption. Consequently, the residents of Trans Nzoia may not have obtained the health services they are entitled to.	*Out of the 8 visited projects 5 have been completed and are in use, 2 projects –Naisambu and Kachibora are stalled and 1 project - Sibanga the contractor has returned to site to complete the pending works.* *The detailed current status report is attached.*	Chief officer Health	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)*
1.4.2 Department of Agriculture	A total of Kshs.109,361,849 was allocated to the Department of Agriculture to finance 8 projects in the financial year ended 30 June 2018. However, the implementation of these projects was behind schedule and by 30 June 2018, only 6 out of 8 projects had been completed as detailed below: (TABLE) Delay in implementation of the projects impacts negatively on provision of adequate facilities to improve the standards of living of the residents of Trans Nzoia County.	*One of the two projects, Ablution and fencing at Kwanza is complete and certificate of practical completion is available for audit verification. With regard to the tissue culture Lab the contractor did not report on site and as a result the contract was terminated.*	Chief officer Agriculture	Resolved	
1.4.3 Department of Gender, Youth, Culture, Sports and Tourism Stalled Projects	The department had a development budget of Kshs.78,207,863 out of which Kshs.13,477,611 was expended, leading to an under expenditure of Kshs.64,730,252 representing 83% of the budget. Despite the	*The department initiated a number of new projects as evidenced by the attached list as at the end of FY 2017/18. However, not all planned projects were initiated following*	Chief officer	Not resolved	1year

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)*
	above budget provision for new projects, the management failed to initiate any new projects in the department during the year under review. In addition, the projects that were initiated in previous period remained incomplete as at the time of audit in November 2018 as detailed below: (TABLE) The residents of Trans Nzoia County may not have obtained value for the expenditure incurred on the projects due to delay in their implementation and non-initiation of new projects that were budgeted for.	*executive decision to focus only on ongoing projects and settlement of pending bills.* *The 3 fields were contracted in FY 2015/16 and the budgeted amounts available for refurbishment of all the sports facilities was Ksh. 12,500,000.* *Contractors working on Wiyeta primary school sports ground and Amahoro sports ground Sikhendu were paid part payment based on certified work as per interim payment request received.* *Due to non-performance the contracts for the 2 contractors were terminated.* *The Contractor for Kisawai did not report on*			

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)*
		site and contract was terminated.			
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES **1. Revenue** **1.1 Revenue Collection at the Health Facilities**	Included in the county own generated receipts amount of Kshs.248,724,083 is Kshs.36,488,353 being direct expenditure by two health facilities of Kitale County and Mt Elgon Sub-County Hospitals as indicated below: (TABLE) The use of revenue at source is contrary to Regulation 63(4) of the Public Finance Management (County Governments) Regulations, 2015 which states that all public moneys collected by a receiver of revenue or collector of revenue or collected and retained by a county government entity, shall be paid into the designated bank accounts of the county government and shall not be used by any public officer in any manner between the	*The county Government experienced delays in receipt of funds which would have helped in addressing the required services at these health facilities. This lack of funds on time would occasionally necessitate spending cash collections by health facilities for emergency services to save human life.* *To mitigate recurrence, the county Government has implemented framework contracting to address the long procurement processes and assist the health facilities plan better for the emergencies. The*	County treasury	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)*
	time of their receipts and payment into the bank except as provided by law. Consequently, the management breached the law.	*county has also introduced the use of a pay bill system to improve on management of revenue collection at the hospital facilities. Further the County is in the process of enacting a Facilities Improvement Fund (FIF) to ring fence the funds collected from the health facilities for use within the facility and to mitigate against the long process that always causes delay in accessing funds for emergencies.*			
1.2 User Fees	Included in the transfer from other government entities figure of Kshs.188,735,012 is user fees figure of Kshs.10,104,377 received in the County Revenue fund account on 14 May 2018. However, the Department of Health did not provide any details on how this amount was to be	*The amount of user fees was received at the county when further commitments had been closed and therefore it was re-budgeted for the subsequent financial year 2018/19. The schedule of the expenditure and*	Chief officer health	Resoved	

<table>
<tr><th>Reference No. on the external audit Report</th><th>Issue / Observations from Auditor</th><th>Management comments</th><th>Focal Point person to resolve the issue (Name and designation)</th><th>Status: (Resolved / Not Resolved)</th><th>Timeframe: (Put a date when you expect the issue to be resolved)</th></tr>
<tr><td></td><td>utilized neither was it possible to confirm how the amount was subsequently spent.</td><td>supporting documentation has been availed for audit verification.</td><td></td><td></td><td></td></tr>
<tr><td>1.3 Disbursement of DANIDA Funds to Health Centres and Dispensaries</td><td>Included in proceeds from domestic and foreign grants figure of Kshs.183,431,058 under DANIDA (Donor Funds) figure of Kshs.14,723,664 are funds meant for 26 health centres each at Kshs.328,125 and 38 dispensaries each at Kshs.162,958 of which a total of Kshs.1,152,124 was not released to five health facilities as follows;
<table>
<tr><th></th><th>Health Facility</th><th>Amount in Kshs.</th></tr>
<tr><td></td><td>Rafiki Health Centre</td><td>338,125</td></tr>
<tr><td></td><td>Tom Mboya Health Centre</td><td>325,125</td></tr>
<tr><td></td><td>Cheptantan Dispensary</td><td>162,958</td></tr>
<tr><td></td><td>Misanga Dispensary</td><td>162,958</td></tr>
</table></td><td>The funds for the 5 facilities was not disbursed because the facilities didn't have operational bank accounts and some were not operational. Disbursements were later done to 3 facilities namely Rafiki Health Centre, Tom Mboya Health Centre and Nasianda Dispensary. The remaining two facilities Cheptantan and Misanga Dispensaries are yet to be gazetted to pave way for operationalization of the facilities. Hence the funds due to tis facilities amounting to Ksh.</td><td>Chief officer health</td><td>Resolved</td><td></td></tr>
</table>

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)*
	<table><tr><td></td><td>Nasianda Dispensary</td><td>162,958</td></tr><tr><td></td><td>Total</td><td>1,152,124</td></tr></table> Although it was explained that the reason for non-disbursement of the funds was due to accounts for the health facilities not being operationalised and that the amount of Kshs.1,152,124 was later disbursed to other health facilities, no documentary evidence was provided for audit review to indicate when the same was disbursed.	*292,503 had not been disbursed. The gazettement and operationalization is planned for this financial year.* *The Bank statement / I-Banking payment advice has been availed for audit verification.*			
2. Compensation of	The compensation of employees figure of Kshs.2,667,942,552 is	*During the year the salaries short up as a*	Chief officer PSM	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)*
Employees	approximately 42.3% of the total revenue of Kshs.6,305,090,762 and thus exceeded the recommended ratio of 35% stipulated in Section 25(1) of the Public Finance Management (County Governments) Regulations, 2015. Consequently, the management is in breach of the law and the wage bill may not be sustainable unless adequate measures are put in place to contain the rising wage bill and increase collection of county own generated revenue.	*result of collective bargaing agreement with health workers which leading to increased salary. Other factor that include payments to staff inherited from the defunct local authoritie, staff of national government carrying out devolved function and the recruitment of new critical staff to address missing technical skills in some departments. This has been compounded by the delay in finalisation of the capacity assessment and rationalisation of the public service(CARPS) by the National Government.* *This may persist until the revenue division process is rationalised to ensure*			

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)*
		that resources follow functions .			
3. Acquisition of Assets **3.1 Construction of the Main Kitale Bus park**	In the previous year report, construction of the Kitale bus park and main modern market amounted to of Kshs.33,922,079 during 2016/2017. Further, a review records indicated that the project commenced on 4 December 2015 and was expected to be completed by 16 June 2016. However, during the year under review, a further amount of Kshs.7,792,802 was incurred in the project which was included in construction of civil works amount of Kshs.180,406,981 under the acquisition of assets figure of Kshs.782,820,414. The expenditure of Kshs.7,792,802 brought the total cumulative	*The county Government acknowledges that the project had stalled and the contract was terminated due to non-performance by the contractor and all the remaining works were re-advertised and awarded to a new contractor. The new contractor has commenced work and is expected to complete the works by the 27th September 2019 as per current status report attached.*	County treasury and the respective departments	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)*
	expenditure of the project to Kshs.228,990,099 out of the contract sum of Ksh.355,256,265. Information available indicates that the contract period was extended to 30 April 2017. However, project verification carried out in November 2018 revealed that the project had stalled and the contractor was not on site. Consequently, the objective of the project may not have been achieved and the residents of the County have not received value for Ksh.228,990,099 so far spent on the project.				
3.2 Proposed Construction of Trans Nzoia County Teaching and Referral Hospital-Kitale	In the previous year's report, reference was made to an expenditure of Kshs.182,749,350 made in respect of the proposed construction of the Trans-Nzoia County Referral and Teaching Hospital and that the interim certificates for works done were	*Due to complexity and nature of the works involved, the County contracted a consultant to support it with the management of the works. This was in line with the public*	County treasury and the respective departments	Resolve d	

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)*
	being issued by a private consultant contrary to Section 48 of the Public Procurement and Asset Disposal Act, 2015 which requires inspection and acceptance committee to issue interim or completion certificates. Further, no reason was provided as to why the project was not supervised by the state department of roads and public works. Audit review of the project during the year under review revealed that phase two of the project which included equipping of the hospital was awarded to the main contractor for a contract sum of Kshs.732,338,531 as per the contract agreement signed on 15 December 2017 and was to be completed in 62 weeks in February 2019 and an amount of Kshs.195,007,447 was paid towards the project and which was included in construction of buildings figure of Kshs.291,155,877 under the	*procurement and disposal Act 2015 section 150 (3) and section 151 which allows the use consultants to supervise the works and issue interim certificate for complex works/contracts on behalf of the employer.* *I wish to also state that the County Public works department is involved in the construction and supervision processes of the project as well as raising of the statement on accounts for all the interim certificates. It is on the basis of statement of account that payments are made. For such complex project, all the works paid for are on interim basis and the final payment will only be made when all the works*			

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)*
	acquisition of assets figures of Kshs.782,820,414. However, the report and certificates of the inspection and acceptance committee were not availed for review to confirm if the works done and equipment supplied met the specifications. Audit verification of the project carried out in November 2018 revealed that the project stalled in June 2018 and no reason was provided as to why the contractor had abandoned the project. Consequently, the project may not be completed in time and the residents of Trans Nzoia County may not have received the services and benefits of the completed hospital.	*are completed, inspected and handed over. It is at this point in time that inspection and acceptance team will be required.* *I acknowledge that the project had stalled temporarily due to delayed payment occasioned by delay of receipt of funds from the exchequer that led to the contractor suspending the works until all the outstanding certificates are paid up.* *The impasse has since been resolved and the contractor resumed works with the project expected to be completed by 31st January 2020 as per the revised attached work plan*			
	Included in acquisition of assets	*The difference of Ksh.*	Chief	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)*
3.1 Purchase of Land	figure of Kshs.782,820,414 is Kshs.1,223,301,858 which includes Kshs.2,475,000 paid to Walterluk-Mabonde for the purchase of Block 13/Bikeke/733. However, the valuation report availed was for Kshs.2,150,000 leading to overpayment for the land by Kshs.325,000 of which had not been explained in regard to Department of Lands, Housing and Physical Planning. In the circumstances, the probity of the over expenditure of Kshs.325,000 incurred on purchase of land could not be confirmed for the year ended 30 June 2018.	*325,000 arose as a result of the negotiation between the owner and the County since the land was required for expansion of an existing health facility and could thus not be bought elsewhere. The final price agreed upon was within the available budget. This was in line with section 103 and 104 of the public procurement and asset disposal act 2015 which allows for negotiations provided that the expenditure is within the approved budget.*	officers Lands physical planning and housing		
	A construction firm was paid	*The project was started*	Chief	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)*
3.1 Construction of Small Market Shades - (Kimila and Matisi) **3.1.1 Matisi Market Sheds**	Kshs.507,210 out of a contract sum of Kshs.1,491,144 for construction of Matisi Market sheds for a contract period of 6-8 weeks. However, the payment mode was not indicated in the contract agreement. Further, the tender documents (including bids/quotations, tender evaluation minutes, letter of award and letter of acceptance) were not provided for audit review. In addition, as at the time of audit, the market was still incomplete.	*as scheduled with the materials worth Kshs. 600,000 delivered on site on the basis of which the contractor was paid Kshs. 507,210. The land on which the market was to be constructed was a public land earmarked for cattle dip Following public participation with the benefiting stakeholders it was resolved that the market was more beneficial and the community approved the project. However a land dispute arose and the contractor was chased away from the site and materials vandalized. The dispute has not been resolved to date.* *The procurement documents including Bids / Quotations tender evaluation minutes, letter*	officer trade		

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)*
		of award and Acceptance were availed for audit inspection.			
3.1.2 Kimila Market Sheds	Another construction firm was paid Kshs.533,940 out of contract sum of Kshs.1,487,184 for construction of a market shed at Kimila Market. However, the payment mode was not indicated in the contract agreement. Further, the tender documents (including bids/quotations, tender evaluation minutes, letter of award and letter of acceptance) were not provided for audit review. Further, project progress report was not availed for audit review. Consequently, the propriety of the expenditure of Kshs.1,041,150 incurred on the two market sheds during the year under review could not be confirmed.	*The procurement documents have now been availed to the auditors for verification and copies are attached as Appendix AA 3.4..* *The mode of payment is provided in bid documents which eventually forms part of the contract. The standard bid documents provides for interim payment based on certified work.* *The contract was terminated due to nonperformance. We are in the process of retendering for the remaining works.*	Chief officer trade	Resolved	
3.1 Construction of	The County Executive engaged a	*The project was*	Chief	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)*
Sikhendu Market	local construction company for construction of Sikhendu fresh produce market at a contract sum of Kshs.15,221,975 which was completed and officially opened on 20 October 2018 for use. However, an audit verification on the market in November 2018 revealed that the water gutters were already broken and manhole chambers were all open. Consequently, the residents of Trans Nzoia County may not have obtained value for money incurred on the market.	*completed and handed over officially as noted by the Auditors, however the manhole covers and the gutters were vandalized by unknown individuals immediately after handover. This has been fixed and security provided.*	officer trade		
4. Avoidable Tax Interest and Penalty	The finance costs including interest amount of Kshs.43,639,112 for the year ended 30 June 2018 includes Kshs.21,135,585 paid to Kenya Revenue Authority in respect to penalty of Kshs.20,322,678 and interest of Kshs.812,907 for delayed remittance of the tax recoveries for the month of November 2017 as below:	*The delayed remittance of the tax recoveries were due to cash flow problems experienced by the county during the 2nd quarter of the year due to requisitions delaying and going beyond the statutory tax period for remittance of the Pay as you earn tax. The CRF*	County treasury	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)*
	(TABLE) A charge of Kshs.21,135,585 on Executive funds amounted to nugatory payment as it was avoidable. In addition, the interest and penalty were not budgeted for and hence affecting cash flow position of the Executive. Delay in remittances of statutory deduction to Kenya Revenue Authority is contrary to Section 37 of the Income Tax Act which require that the PAYE for the current month should be accounted for and remitted by the 9th day of the following month.	*bank account statement evidencing delayed receipt of the exchequer release has been availed for audit verification. Further, we appealed to KRA for tax credit on interest charged and the matter is pending. A copy of the appeal letter has now been availed for audit verification.*			
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE **1. Information Technology (IT) Internal Control**	Audit review of the County Executive ICT department revealed that the department does not have an approved ICT strategy committee, strategic plan and an IT steering committee to oversee the County IT assets. There was also no formal documented and tested emergency procedure in place, approved disaster recovery	*The county government has made progress in strengthening the information technology internal controls. The department has a draft ICT policy in place awaiting cabinet approval and a copy of the same has now been*	Director ICT	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)*
	and business continuity plans. Further, formal approved user account management policy with users having unique user name together with proper air conditioning of the server room were not in place. Consequently, the County Executive may not be able to continue normally in case of a disaster and the ICT assets of the County Executive are also not secured.	*availed for audit verification.*			
2. Governance Framework **2.1 Failure to Establish an Audit Committee**	The County Executive of Trans Nzoia has not established an audit committee contrary to Section 167(1) of the Public Finance Management (County Government) Regulations, 2015 which require each county government entity to establish an audit committee. The County Executive is therefore in breach of	*The Committee has since been established through Kenya gazette notice of 4th April 2019 and is functional. The gazette notice appointing the Chairperson and audit committee members have been availed for audit verification and copy is*	Governor	Resoved	

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)*
	the law.	*hereby attached.*			
2.2. Lack of Independent Internal Audit Function	The County Executive of Trans Nzoia has established an internal audit unit. However, the internal audit function reports both administratively and functionally to the CEC Finance instead of an Audit Committee contrary to Regulation 155(1) of the Public Finance Management (County Government) Regulations 2015, which states that the head of internal audit unit in a County Government entity shall enjoy operational independence through the reporting structure by reporting administratively to the Accounting Officer and functionally to the audit committee. In addition, the internal audit function operated without an approved internal audit charter detailing the scope, responsibilities and purpose of internal audit function as required. Further, during the year under	*The internal audit unit environment has now been strengthened since there is an audit committee in place* *The internal audit unit had also staff capacity challenges and I can report that this has now been addressed by recruiting new staff. The list of newly recruited internal auditors has been availed for audit verification.* *-The audit committee has had its inaugural meeting and the draft internal audit charter has been prepared and will be approved in the second quarter of the financial year.*	Governor	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)*
	review the internal audit department did not prepare any internal audit reports highlighting the risks existing, weaknesses in the systems of internal control and the recommendations thereon. Consequently, the unit lacks the operational independence to execute its mandate of overseeing governance mechanisms and promoting transparency and accountability in management of the County Executive.				

CEC, County Treasury

Sign.....

Date.....

ANNEXES

I. ANNEX 1 –ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers-Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	674,427,000	-	-	-	-
Exchequer Releases for quarter 2	1,629,974,000	9,466,875	-	306,924,116	-
Exchequer Releases for quarter 3	983,605,000	-	-	25,559,543	-
Exchequer Releases for quarter 4	2,332,549,000	9,466,875	-	76,784,134	239,437,306
Total	**5,620,600,000**	**18,933,750**	-	**411,267,793**	**239,437,306**

ANNEX 2 –ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
	A	B	C	d=a-c	
Construction of buildings					
Hima and general constructors	441,312.00	18/02/2016	-	441,312.00	441,312.00
Mabrok commercial service	344,926.00	10/05/2017	-	344,926.00	344,926.00
Mankos Agencies	4,996,537.60	30/01/2017	-	4,996,537.60	4,996,537.60
Wimexcommoities	4,543,413.00	9/30/2018	-	4,543,413.00	4,543,413.00
jorena general ventures ltd	2,230,214.00	-	-	2,230,214.00	2,230,214.00
Nazareth	336,572.00	20/06/2018	-	336,572.00	336,572.00
Johbeja buildings &constr	3,200,000.00	29/06/2018	-	3,200,000.00	3,200,000.00
Hima& general contractors	134,750.00	-	-	134,750.00	134,750.00
Engineerings	438,495.00	07/06/2017	-	438,495.00	438,495.00
Geoms	700,000.00	20/05/2014	-	700,000.00	700,000.00
Eridian enterprises	1,495,605.00	03/05/2017	-	1,495,605.00	1,495,605.00
DMC Construction co	700,000.00	16/06/2014	-	700,000.00	700,000.00
Exodus	4,568,746.00	28/5/746	-	4,568,746.00	4,568,746.00
Pasicanel	430,000.00	20/06/2015	-	430,000.00	430,000.00
.Dekosh ltd	2,429,017.00	23/09/2016	-	2,429,017.00	2,429,017.00
zand building and civil works	16,000,000.00	20/05/2018	-	16,000,000.00	16,000,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
Zandf	924,501.00	-	-	924,501.00	924,501.00
Kaju	555,869.00	28/05/2018	-	555,869.00	555,869.00
clean air system	3,742,705.00	25/05/2018	-	3,742,705.00	3,742,705.00
KORMO LIMITED	613,805.00	16/3/19	-	-	613,805.00
LIBEFLO ENTERPRISES LTD	999,950.00	30/4/19	-	-	999,950.00
KENBEN ENTERPRISES LTD	652,937.32	03/04/2019	-	-	652,937.32
LUGARE CONSTRUCTION CO.	2,057,940.00	13/10/18	-	-	2,057,940.00
WILSSNOX ENTERPRISES	495,842.80	24/1/19	-	-	495,842.80
JAGE BUILDING &CONSTRUCTION CO. LTD	2,481,124.00	25/5/18	-	2,481,124.00	2,481,124.00
DENJO HOLDING CONTRACTORS	948,859.80	19/7/18	-	-	948,859.80
EDDENS CONTRACTORS	499,078.00	26/5/18	-	499,078.00	499,078.00
DEKOBE ENTREPRISES LTD	431,926.00	24/11/17	-	431,926.00	431,926.00
COCSY CO.	432,158.00	24/1/17	-	432,158.00	432,158.00
PINE PEAK CO.	1,766,720.00	13/3/19	-	-	1,766,720.00
ZAMALEK CRISTAL VENTURES	1,788,731.60	31/1/19	-	-	1,788,731.60
JORAKS CO. LTD	1,271,696.00	15/1/19	-	-	1,271,696.00
MIVIC ENTERPRISES LTD	498,324.40	24/1/19	-	-	498,324.40
DENBET ENTERPRISES	1,315,096.00	18/1/19	-	-	1,315,096.00
WESBON BUILDERS	245,786.00	06/11/2014	-	245,786.00	245,786.00
ERIDIAN ENTERPRISES	1,843,195.00	24/1/18	-	1,843,195.00	1,843,195.00
GREY HEARTS LTD	959,937.10	19/2/19	-	-	959,937.10
POLYLINE INVESTMENT	1,596,658.00		-	-	1,596,658.00
RANES CONSTRUCTION LTD	641,302.00	10/05/2016	-	641,301.00	641,302.00
STANRAPH LIMITED	429,965.60	03/11/2019	-	-	429,965.60
M/S JOHBEJAH BUILDING & CONSTRUCTION	1,250,600.00		-	-	1,250,600.00
M/S ADER COMPANY LTD	424,676.00		-	-	424,676.00
M/S GARLINS ENTREPRISES	2,926,775.00	18/2/2018	-	2,926,775.00	2,926,775.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
ZAND BUILDERS AND CIVIL WORKS	2,121,620.00	30/3/2016	-	2,121,620.00	2,121,620.00
Total					76,907,366.22
CONSTRUCTION OF CIVIL WORKS 2017-2018					
Telewise services	451,725.00	05/06/2017	-	451,725.00	451,725.00
Telewise services	389,000.00	06/09/2017	-	389,000.00	389,000.00
Nyakweko Engineering works	276,162.00	16/05/2015	-	276,162.00	276,162.00
Ryce E Africa	6,345,267.00	16/06/2016	-	6,345,267.00	6,345,267.00
Romasi Agencies	2,165,952.00	-	-	2,165,952.00	2,165,952.00
Pacific General works	7,613,741.40	-	-	7,613,741.40	7,613,741.40
Brellan	650,000.00	03/05/2018	-	650,000.00	650,000.00
Capital leashold	620,379.00	04/05/2018	-	620,379.00	620,379.00
Jamhuri Designers	468,000.00	6/22/16	-	468,000.00	468,000.00
Uplands &kache	498,088.00	2/18/18	-	498,088.00	498,088.00
Landscape Designers	4,642,378.00	09/11/2017	-	4,642,378.00	4,642,378.00
Vild andscape Designers	504,000.00	26/06/2015	-	504,000.00	504,000.00
Uwenta enterprises	759,400.00	14/06/2018	-	759,400.00	759,400.00
Uwenta enterprises	402,660.00	18/06/2018	-	402,660.00	402,660.00
Trans Web Gen contractor	581,560.00	-	-		581,560.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
				581,560.00	
Jadna investment	1,525,000.00	06/04/2018	-	1,525,000.00	1,525,000.00
Bandari Supplies	501,549.00	-	-	501,549.00	501,549.00
Zand Builders	15,000,000.00	-	-	15,000,000.00	15,000,000.00
Agua Boil Constructors	5,302,580.00	17/05/2018	-	5,302,580.00	5,302,580.00
Roberneer holdings ltd	2,039,649.00	-	-	2,039,649.00	2,039,649.00
Kwassimbagneral contractors ltd	3,999,600.00	-	-	3,999,600.00	3,999,600.00
Delikonsons contractors and gen supplies	183,862.00	-	-	183,862.00	183,862.00
Roberneer holdings ltd	1,920,653.00	-	-	1,920,653.00	1,920,653.00
Amazing works enterprises	1,109,400.00	-	-	1,109,400.00	1,109,400.00
Grejoh General contractors	1,273,174.00	-	-	1,273,174.00	1,273,174.00
Libe Enterprises	2,125,000.00	6/14/2018	-	2,125,000.00	2,125,000.00
J'HAMSONS GENERAL SUPPLIES	318,820.00	22/5/19	-	-	318,820.00
GLAROY ENTERPRISES	249,900.00	22/5/19	-	-	249,900.00
JUDOMO COMPANY	350,000.00	22/5/19	-	-	350,000.00
OKONAN ENTERPRISES	999,950.00	22/5/19	-	-	999,950.00
BABYLON BUILDERS LTD	999,400.00	22/3/19	-	-	999,400.00
KENXIT GENERAL SUPPLIES	598,550.00	24/5/19	-	-	598,550.00
IFRAHA ENTERPRISES	199,925.00	22/3/19	-	-	199,925.00
DIMITRI COSTRUCTION	1,496,200.00	22/3/19	-	-	1,496,200.00
NYAMUSI GENERAL CONTRACTORS	996,310.00	29/6/19	-	-	996,310.00
ELGON BEAVER LTD	2,650,000.00	17/4/19	-	-	2,650,000.00
INFINITUM IT SOLUTION	1,991,000.00	22/3/19	-	-	1,991,000.00
BRIMIKE HOLDING LTD	1,800,000.00	13/3/19	-	-	1,800,000.00
IRONVINE INTERPRISES	2,000,000.00	13/3/19	-	-	2,000,000.00
RUMPES ENTERPRISES LTD	1,998,806.00	22/5/18	-	1,998,806.00	1,998,806.00
JCM SUPPLIES	349,150.00	30/4/19	-	-	349,150.00
TULE TUTU GROUP LTD	2,994,500.00	17/4/19	-	-	2,994,500.00
LIBEFLO ENTERPRISES LTD	2,999,000.00	17/4/19	-	-	2,999,000.00
KENDET ENTERPRISES LTD	3,518,800.00		-	-	3,518,800.00
SIMALE FARM LTD	593,415.00	22/5/19	-	-	593,415.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
TRANSELD SUPPLIES & CONSTRUCTION	260,000.00		-	-	260,000.00
TRANSELD SUPPLIES & CONSTRUCTION	430,000.00		-	-	430,000.00
VIKHA CONSTRUCTION LTD	199,650.00	21/1/19	-	-	199,650.00
MABUFA INVESTMENT CO LTD	254,900.00	17/4/16	-	254,900.00	254,900.00
DABAFA INVESTMENT LTD	199,235.00	05/04/2019	-	-	199,235.00
MUDAVID ENTERPRISE	266,000.00	30/4/19	-	-	266,000.00
CHEMAK INVESTMENT LTD	997,600.00	19/2/19	-	-	997,600.00
SUPER NEST CO LTD	270,825.00	17/4/19	-	-	270,825.00
CHEPLUS ENTERPRISES	349,500.00	15/4/19	-	-	349,500.00
NOVAL COMPANY	1,500,000.00		-	-	1,500,000.00
GESERO LTD	1,998,500.00	25/5/18	-	1,998,500.00	1,998,500.00
EMPEX ENGINERING LTD	540,000.00		-	-	540,000.00
LUWAMWA ENTERPRISES	323,100.00	15/4/16	-	323,100.00	323,100.00
EMPEX ENGINERING LTD	1,995,000.00	22/3/17	-	1,995,000.00	1,995,000.00
JAEVA BUILDING AND CONSTRUCTION	476,044.00	22/5/19	-	-	476,044.00
MIBON CO. LTD	992,976.00	25/4/19	-	-	992,976.00
JENMAIS ENTERPRISES	1,500,000.00	03/08/2019	-	-	1,500,000.00
BANDARI SUPPLIES	1,833,526.00		-	-	1,833,526.00
FAJI ENTERPRISES	400,000.00	23/4/2019	-	-	400,000.00
INTERZONE CONSULTING LTD	429,994.00		-	-	429,994.00
JAEVA LIMITED	428,710.00	02/08/2017	-	428,710.00	428,710.00
LIBEFLOW COMPANY	1,644,982.60	21/02/2019	-	-	1,644,982.60
NAZERETH HOLDING	348,210.00	21/06/2018	-	348,210.00	348,210.00
PENSHA ENTERPRISES	669,065.70	21/02/2019	-	-	669,065.70
WIBEABE COMPANY LTD	1,719,744.50	21/07/2019	-	-	1,719,744.50
YAO LIMITED	1,562,216.60	03/11/2019	-	-	1,562,216.60
PEMACHE ENTERPRISES	250,000.00	2018/19	-	-	250,000.00
M/S GIDESA GENERAL CONSTRACTORS	499,861.00	-	-	-	499,861.00
CYELDA MOTORS SERVICES	190,000.00	-	-	-	190,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
GENANKO PROPERTIES	2,847,000.00	11/09/2018	-	-	2,847,000.00
ANDIMASS ELECTRICAL CONTRACTORS	962,000.00	14/06/2018	-	962,000.00	962,000.00
ABIGN ENTERPRISES	3,380,200.00	28/08/2018	-	-	3,380,200.00
ACLIMA GROUP LTD	3,050,397.00	10/12/2018	-	-	3,050,397.00
MALERTECH ENTERPRISE	2,454,400.00	26/03/2019	-	-	2,454,400.00
ANDIMASS ELECTRICAL CONTRACTORS	8,092,160.00	29/01/2019	-	-	8,092,160.00
Ba-taru Building Contractors ltd	1,146,686.00	22/04/2014	-	1,146,686.00	1,146,686.00
Ba-taru Building Contractors ltd	1,478,212.80	-	-	-	1,478,212.80
Ba-taru Building Contractors ltd	1,749,424.80	10/05/2014	-	1,749,424.80	1,749,424.80
ZAND BUILDERS AND ENGINEERING	2,326,700.00	30/04/2011	-	2,326,700.00	2,326,700.00
EDDENS CONTRACTORS LTD	1,866,900.00	12/06/2018	-	1,866,900.00	1,866,900.00
MALERTECH ENTERPRISE	2,403,252.00	26/03/2019	-	-	2,403,252.00
INFINITUM CO. LTD	1,884,800.00	26/03/2019	-	-	1,884,800.00
EMPEX ENGINEERING CO.LTD	1,605,600.00	02/10/2018	-	-	1,605,600.00
DAHENYA COMPANY LTD	1,048,450.00	26/03/2019	-	-	1,048,450.00
LONKAKS COMPANY	563,150.00	01/02/2019	-	-	563,150.00
ARESA CONSTRUCTION LTD	2,976,548.95	29/01/2019	-	-	2,976,548.95
ARESA CONSTRUCTION LTD	3,194,640.00	29/01/2019	-	-	3,194,640.00
CHEMAK INVESTMENTS	2,224,564.00	06/11/2018	-	-	2,224,564.00
ABIGN ENTERPRISES	2,388,900.00	06/11/2018	-	-	2,388,900.00
M/S SEVEN MILES COMPANY	49,999.00	-	-	-	49,999.00
M/S Morgan Bob Inv	499,300.00	09/04/2019	-	-	499,300.00
M/S Jamhuri Designers & Photographers	468,000.00	22/06/2016	-	468,000.00	468,000.00
Vild land scaper designsers	433,440.00	26/01/2019	-	-	433,440.00
Cyclone supplies limited	750,095.00	29/06/2018	-	750,095.00	750,095.00
TOTAL					160,826,965.35
SUPPLY OF GOODS					

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
Charles wambalabalakhaoya	1,000,000.00	-	-	1,000,000.00	1,000,000.00
Billy Wangina	265,086	-	-	265,086.00	265,086.00
Central farmers garage	4,995,000.00	-	-	4,995,000.00	4,995,000.00
Billy Wanjala Mukenda	258,600	07/06/2016	-	258,600.00	258,600.00
Central farmers garage	3,200,000.00	-	-	3,200,000.00	3,200,000.00
ISD Logistics	2,021,080	12/01/2017	-	2,021,080.00	2,021,080.00
Toyota kenya ltd	10,986,000.00	13/06/2018	-	10.986,000.00	10,986,000.00
Bejapo gen supplies	87,140.00	15/05/2017	-	87,140.00	87,140.00
Corporate Media comm	1,450,000.00	15/05/2016	-	1,450,000.00	1,450,000.00
Margomim enterprises	625,325.00	04/04/2018	-	625,325.00	625,325.00
Jayesh Auto spares	242,500.00	30/11/2017	-	242,500.00	242,500.00
ISD Logistics	2,425,780.00	25/04/2017	-	2,425,780.00	2,425,780.00
Cenriva Traders ltd	8,212,500.00	20/04/2017	-	8,212,500.00	8,212,500.00
Botanic enterprises	1,200,000.00	20/04/2017	-	1,200,000.00	1,200,000.00
Itete Trading co	4,574,630.00	20/04/2017	-	4,574,630.00	4,574,630.00
. Itete trading co	6,251,527.50	20/04/2017	-	6,251,527.50	6,251,527.50
cenriva traders ltd	8,625,000.00	20/04/2017	-	8,625,000.00	8,625,000.00
Athi river M		20/02/2017	-	30,968,750	30,968,750.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
	30,968,750.00				
Seven Miles	49,999.00	09/04/2017	-	49,999.00	49,999.00
.Grand ways ltd	1,646,736.00	11/06/2018	-	1,646,736.00	1,646,736.00
Masiruwest	323,900.00	14/06/2018	-	323,900.00	323,900.00
Jayesh Auto	14,900.00	24/01/2018	-	14,900.00	14,900.00
Franro contractors	1,010,305.00	29/01/2018	-	1,010,305.00	1,010,305.00
Mulalya investment	1,444,000.00	14/03/2018	-	1,444,000.00	1,444,000.00
DENKEV ENTERPRISES & CO LTD	550,000.00	26/01/2018	-	550,000.00	550,000.00
React branding enterprises	3,000,000.00	05/05/2017	-	3,000,000.00	3,000,000.00
Itete traders	118,000.00	19/02/2018	-	118,000.00	118,000.00
John Waithaka	250,000.00	09/02/2017	-	250,000.00	250,000.00
Taratibu Holdings	715,000.00		-	715,000.00	715,000.00
Moyalink	1,100,000.00	15/05/2017	-	1,100,000.00	1,100,000.00
Tofiker company ltd	713,400.00		-	713,400.00	713,400.00
Doway company ltd	776,615.00	21/06/2018	-	776,615.00	776,615.00
Doway company ltd	39,000.00	21/06/2018	-	39,000.00	39,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
Doway company ltd	600,000.00	21/06/2018	-	600,000.00	600,000.00
Doway company ltd	400,000.00	21/06/2018	-	400,000.00	400,000.00
Doorion ltd	260,500.00	21/06/2018	-	260,500.00	260,500.00
Flowfam ltd	100,000.00	21/06/2018	-	100,000.00	100,000.00
Doway company ltd	113,500.00	21/06/2018	-	113,500.00	113,500.00
puritec logistic	364,430.00	-	-	364,430.00	364,430.00
Mediflan enterprises ltd	4,000,000.00	23/09/2016	-	4,000,000.00	4,000,000.00
tawakal women group	1,304,000.00	24/04/2017	-	1,304,000.00	1,304,000.00
Sarara chemist	2,300,000.00	21/11/2017	-	2,300,000.00	2,300,000.00
Endchem	2,400,000.00	13/09/2017	-	2,400,000.00	2,400,000.00
Jayesh auto distributors ltd	353,800.00	19/02/2018	-	353,800.00	353,800.00
Transqueen ltd	1,450,000.00	15/05/2017	-	1,450,000.00	1,450,000.00
Jecitec gen supplies	410,000.00	26/01/2017	-	410,000.00	410,000.00
Has Scientific	443,900.00	20/06/2015	-	443,900.00	443,900.00
Lubeat investment	2,355,000.00	25/05/2018	-	2,355,000.00	2,355,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
React branding	1,054,000.00	13/04/2018	-	1,054,000.00	1,054,000.00
Franro contractors	342,000.00	22/05/2017	-	342,000.00	342,000.00
Endchem pharmacy	2,300,000.00	19/05/2017	-	2,300,000.00	2,300,000.00
Sabwani General contractor	1,752,000.00	11/04/2016	-	1,752,000.00	1,752,000.00
Jayesh Auto	523,000.00	19/02/2018	-	523,000.00	523,000.00
Sarara chemist	453,000.00	06/06/2016	-	453,000.00	453,000.00
Shieldrule enterprise	500,000.00	01/08/2018	-	500,000.00	500,000.00
Jamhuri supllies	2,025,000.00	20/02/2017	-	2,025,000.00	2,025,000.00
FW Plus investment	488,400.00	12/04/2017	-	488,400.00	488,400.00
Calbreak gen supplies	2,100,000.00	15/05/2017	-	2,100,000.00	2,100,000.00
shieldrule enterprises	450,000.00	23/01/2018	-	450,000.00	450,000.00
endchem pharmacy	2,400,000.00	21/11/2017	-	2,400,000.00	2,400,000.00
Jayesh auto	1,629,500.00	04/05/2018	-	1,629,500.00	1,629,500.00
Jayesh Auto distributors	1,141,000.00	-	-	1,141,000.00	1,141,000.00
Jayesh Auto distributors	4,235,000.00	-	-	4,235,000.00	4,235,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
Jayesh Auto distributors	2,650,000.00	-	-	2,650,000.00	2,650,000.00
Joint community dev. Project	500,000.00	-	-	500,000.00	500,000.00
Avicshatui	2,230,440.00	-	-	2,230,440.00	2,230,440.00
Jayesh Auto distributors	1,740,000.00	-	-	1,740,000.00	1,740,000.00
Jayesh Auto distributors	2,650,000.00	-	-	2,650,000.00	2,650,000.00
Avery easy Africa ltd	746,641.00	-	-	746,641.00	746,641.00
Jayesh auto distributors	1,141,000.00	-	-	1,141,000.00	1,141,000.00
Joint community dev project	968,000.00	-	-	968,000.00	968,000.00
Jayesh auto distributors	82,000.00	-	-	82,000.00	82,000.00
Jayesh auto distributors	308,000.00	-	-	308,000.00	308,000.00
Jayesh auto distributors	14,500.00	-	-	14,500.00	14,500.00
Jayesh auto distributors	8,500.00	-	-	8,500.00	8,500.00
Jayesh auto distributors	321,500.00	-	-	321,500.00	321,500.00
Jayesh auto distributors	168,000.00	08/01/2018	-	168,000.00	168,000.00
Puritec ltd	591,000.00	19/06/2018	-	591,000.00	591,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
Teki contractor ltd	1,929,510.00	06/04/2018	-	1,929,510.00	1,929,510.00
Franro contractors supplies	323,510.00	12/06/2017	-	323,510.00	323,510.00
Stevenwall	887,700.00	20/06/2017	-	887,700.00	887,700.00
Cepter investment	450,000.00	02/05/2018	-	450,000.00	450,000.00
Jayesh auto distributors	168,000.00	24/11/2017	-	168,000.00	168,000.00
Lisa international co	495,600.00	15/12/2017	-	495,600.00	495,600.00
Eridian	941,000.00	11/05/2017	-	941,000.00	941,000.00
Jayesh auto distributors	422,700.00	21/01/2018	-	422,700.00	422,700.00
Jayesh auto distributors	4,296,000.00	24/05/2018	-	4,296,000.00	4,296,000.00
Central farmers garage	5,995,000.00	15/05/2018	-	5,995,000.00	5,995,000.00
suam supermarket	674,840.00	25/05/2016	-	674,840.00	674,840.00
M/s cool	321,000.00	30/01/2017	-	321,000.00	321,000.00
Fairton Agencies	1,812,000.00		-	1,812,000.00	1,812,000.00
CMC Motor group	4,502,600.00	29/06/2018	-	4,502,600.00	4,502,600.00
AbdalaToiliMulocho	500,000.00	-	-	500,000.00	500,000.00
Achelis	124,814.00	-	-	124,814.00	124,814.00
Achelis	190,220.00	-	-	190,220.00	190,220.00
Toyata Kenya ltd	5,663,000	15/05/2017	-	5,663,000.00	5,663,000.00
Toyota kenya ltd	4,137,000.00	15/05/2017	-	4,137,000.00	4,137,000.00
Impact focus consultants	2,900,000.00	18/05/2018	-	2,900,000.00	2,900,000.00
concility investment	84,900.00	24/05/2018	-	84,900.00	84,900.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
Yingo Agencies ltd	599,420.00	04/04/2018	-	599,420.00	599,420.00
Doway	1,178,700.00	25/05/2018	-	1,178,700.00	1,178,700.00
Puritec Logistics ltd	460,100.00	-	-	460,100.00	460,100.00
Northrift	8,143,479.00	30/06/2014	-	8,143,479.00	8,143,479.00
Getslink	88,600.00	-	-	88,600.00	88,600.00
Ultra Euraka Farm	3,068,500.00	28/06/2018	-	3,068,500.00	3,068,500.00
Proand resolutions	975,000.00	28/06/2018	-	975,000.00	975,000.00
Athi river M	20,837,600.00	-	-	20,837,600.00	20,837,600.00
Transqueen company ltd	3,000,000.00	21/06/2018	-	3,000,000.00	3,000,000.00
puritec logistic ltd	101,500.00	06/02/2018	-	101,500.00	101,500.00
Fountain mult	3,970,804.00	21/06/2018	-	3,970,804.00	3,970,804.00
Franro contractors	207,500.00	26/04/2017	-	207,500.00	207,500.00
Kipson	500,000.00	21/06/2018	-	500,000.00	500,000.00
puritec logistic	147,520.00	13/06/2018	-	147,520.00	147,520.00
ISD Logistics	1,359,000.00	13/02/2017	-	1,359,000.00	1,359,000.00
Sarara chemist	414,050.00	04/07/2016	-	414,050.00	414,050.00
Total hospital solution	16,500,000.00	27/05/2016	-	16,500,000.00	16,500,000.00
Meds	12,444,000.00	30/11/2017	-	12,444,000.00	12,444,000.00
FW plus investment	488,400.00	02/05/2016	-	488,400.00	488,400.00
Shieldrule enterprise	400,000.00	21/02/2018	-	400,000.00	400,000.00
Mohenhat enterprises	1,930,000.00	25/05/2018	-	1,930,000.00	1,930,000.00
Motherjoy gen	1,517,500.00	20/02/2018	-	1,517,500.00	1,517,500.00
Echo investment	353,000.00	23/01/2018	-	353,000.00	353,000.00
Trell investment	330,000.00	-	-	330,000.00	330,000.00
Sarara chemist	522,100.00	06/06/2016	-	522,100.00	522,100.00
Jayesh auto distributors	114,000.00		-	114,000.00	114,000.00
Freeze rick gen	120,000.00	-	-	120,000.00	120,000.00
Jayesh auto distributors	160,800.00	-	-	160,800.00	160,800.00
Jayesh auto distributors	6,000.00	-	-	6,000.00	6,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
Jayesh auto distributors	503,800.00	-	-	503,800.00	503,800.00
National oil	500,000.00	21/05/2018	-	500,000.00	500,000.00
Jayesh auto distributors	44,700.00	22/03/2018	-	44,700.00	44,700.00
Boma enterprises	200,000.00	-	-	200,000.00	200,000.00
Soet service station	249,960.00	24/04/2018	-	249,960.00	249,960.00
JAYESH AUTO DISTRIBTORS	198,000.00	30/01/2019	-	-	198,000.00
JAYESH AUTO DISTRIBTORS	155,900.00	26/06/2018	-	155,900.00	155,900.00
JAYESH AUTO DISTRIBTORS	120,500.00	26/06/2018	-	120,500.00	120,500.00
JAYESH AUTO DISTRIBTORS	114,000.00	26/06/2018	-	114,000.00	114,000.00
JAYESH AUTO DISTRIBTORS	109,700.00	30/01/2019	-	-	109,700.00
JAYESH AUTO DISTRIBTORS	82,000.00	20/06/2018	-	82,000.00	82,000.00
JAYESH AUTO DISTRIBTORS	109,700.00	01/02/2019	-	-	109,700.00
JAYESH AUTO DISTRIBTORS	292,000.00	24/02/2018	-	292,000.00	292,000.00
JAYESH AUTO DISTRIBTORS	503,800.00	18/10/2018	-	-	503,800.00
DEKOBE ENTERPRISES	560,000.00	13/3/19	-	-	560,000.00
KWIK WORKS LTD	998,400.00	22/5/19	-	-	998,400.00
BUKWASI ENTREPRISES	591,150.00	15/4/19	-	-	591,150.00
MOHARN GENERAL SUPPLIES	998,000.00	27/5/19	-	-	998,000.00
KRYSTLE ACESS KENYA	438,250.00		-	-	438,250.00
KRYSTLE ACESS KENYA	111,250.00		-	-	111,250.00
CHEBNA ENTERPRISES	1,594,000.00		-	-	1,594,000.00
JAYESH AUTO DISTRIBUTION	386,000.00	26/5/19	-	-	386,000.00
JAYESH AUTO DISTRIBUTION	44,700.00	29/11/18	-	-	44,700.00
PRD RIGS KENYA LTD	830,995.46	21/3/19	-	-	830,995.46
AFRICAN TOUCH SAFARIS	16,800.00	22/5/19	-	-	16,800.00
SOET KENYA LTD	500,000.00	18/1/19	-	-	500,000.00
BRELIAN ENTERPRISES	2,160,000.00	29/3/19	-	-	2,160,000.00
ZADKIP ENTERPRISES	2,151,000.00		-	-	2,151,000.00
LUGARE CONSTRUCTION CO LTD	847,300.00	27/2/17	-	847,300.00	847,300.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
JACBEN CO. LTD	616,000.00	13/3/19	-	-	616,000.00
JENMAIS ENTERPRISES	3,052,000.00		-	-	3,052,000.00
UPRISE INVESTMENT	3,240,000.00		-	-	3,240,000.00
MAMAKA ENTERPRISES	1,391,500.00		-	-	1,391,500.00
OUTRUN CO. LTD	4,060,000.00		-	-	4,060,000.00
TETAK TRADING LTD	2,565,000.00		-	-	2,565,000.00
GEOGINOUS ENTERPRISES	2,004,000.00	03/06/2019	-	-	2,004,000.00
LISA INTERNATIONAL CO LTD	384,500.00	25/11/16	-	384,500.00	384,500.00
WANGZEK CO. LTD	709,500.00	05/05/2019	-	-	709,500.00
RUMPES ENTERPRISES	150,000.00	18/3/19	-	-	150,000.00
LISA INTERNATIONAL CO LTD	495,600.00	23/11/16	-	495,600.00	495,600.00
ZAMALEK CRISTAL VENTURES	245,000.00	05/05/2019	-	-	245,000.00
KENXIT GENERAL SUPPLIES	649,975.00		-	-	649,975.00
KENXIT GENERAL SUPPLIES	130,000.00	25/5/18	-	130,000.00	130,000.00
STEVENWALL INVESTMENT	1,982,020.00		-	-	1,982,020.00
HUMANT ENTERPRISES	1,856,200.00		-	-	1,856,200.00
ROMASI AGENCIES LTD	78,000.00	22/06/2018	-	78,000.00	78,000.00
AGEEPER ENTERPRISE	144,470.00	29/08/2018	-	-	144,470.00
AGEEPER ENTERPRISE	101,800.00	30/11/2018	-	-	101,800.00
ACLIMA GOUP LTD	3,900,000.00	15/03/2019	-	-	3,900,000.00
ABAMUSONGA INVESTMENT	80,000.00	19/4/2019	-	-	80,000.00
FAISA AGENCIES	361,000.00	28/5/2018	-	361,000.00	361,000.00
ARLM ENTERPRISES	340,000.00	18/03/2019	-	-	340,000.00
BIO-LINE AGENCY	108,000.00	18/03/2019	-	-	108,000.00
PURITEC LOGISTICS LTD	529,250.00	26/06/2018	-	529,250.00	529,250.00
NAFTAL NZEKA	450,670.00	03/07/2018	-	-	450,670.00
PURITEC LOGISTICS LTD	401,000.00	31/05/2019	-	-	401,000.00
PURITEC LOGISTICS LTD	238,150.00	21/05/2019	-	-	238,150.00
REACT ENTERPRISES	45,000.00	01/12/2019	-	-	45,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
REACT ENTERPRISES	33,800.00	04/05/2019	-	-	33,800.00
SAROKE COMPANY LTD	2,379,860.00	21/12/2018	-	-	2,379,860.00
SHILONGO ENTERPRISES	2,798,500.00	15/03/2019	-	-	2,798,500.00
SIKHENDU VISION YOUTH GROUP	115,950.00	25/08/2018	-	-	115,950.00
SINO WORKS LIMITED	200,000.00	13/03/2019	-	-	200,000.00
STEIYIA AGENCIES	474,100.00	26/01/2018	-	474,100.00	474,100.00
TARATIBU HOLDING	70,600.00	21/03/2018	-	70,600.00	70,600.00
TITUS ODWAKO	484,640.00	05/11/2018	-	-	484,640.00
TITUS ODWAKO	340,130.00	25/05/2015	-	340,130.00	340,130.00
TURKANA PEST CONTROL AND GEN. MERCHANTS	520,000.00	20/11/2018	-	-	520,000.00
TURKANA PEST CONTROL AND GEN. MERCHANTS	337,500.00	20/11/2018	-	-	337,500.00
ULTRIMAX INVESTMENT LTD	3,500,000.00	15/03/2019	-	-	3,500,000.00
VIBRANT BUSINESS LIMITED	237,500.00	23/03/2019	-	-	237,500.00
YESMAC-8 COMPANY LTD	459,000.00	23/04/2019	-	-	459,000.00
YESMAC-8 COMPANY LTD	216,000.00	13/03/2019	-	-	216,000.00
ANASHLOG SERVICES LTD	1,997,800.00	03/12/2019	-	-	1,997,800.00
FAISA AGENCIES	410,000.00	07/07/2016	-	410,000.00	410,000.00
LETTER ENTERPRISES	485,000.00	29/10/2018	-	-	485,000.00
AMAZING WORKS ENTERPRISES	499,500.00	16/10/2018	-	-	499,500.00
CROSSFATE ENTERPRISES	490,000.00	10/01/2018	-	490,000.00	490,000.00
PELTON EAST AFRICA CO. LTD	352,000.00	04/08/2019	-	-	352,000.00
AGEEPER ENTERPRISES	129,470.00	27/9/2018	-	-	129,470.00
AGEEPER ENTERPRISES	12,600.00	-	-	-	12,600.00
ALSHAN VIENIFERA ENTERPRISE	212,500.00	06/05/2019	-	-	212,500.00
AMUKURA SYSTEMS ENTERPRISES	240,000.00	2211305	-	-	240,000.00
CALBRENX GENERAL SUPPLIES	471,600.00	06/05/2019	-	-	471,600.00
CALBRENX GENERAL SUPPLIES	300,000.00	-	-	-	300,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
CALBRENX GENERAL SUPPLIES	477,000.00	-	-	-	477,000.00
CALBRENX GENERAL SUPPLIES	500,000.00	06/05/2019	-	-	500,000.00
CALBRENX GENERAL SUPPLIES	476,250.00		-	-	476,250.00
CALBRENX GENERAL SUPPLIES	465,000.00	06/05/2019	-	-	465,000.00
CRYSTAL COTTAGE HOSPITAL	306,115.00	-	-	-	306,115.00
CRYSTAL COTTAGE HOSPITAL	133,175.00	-	-	-	133,175.00
DELTA MAINTENANCE	185,800.00	05/10/2018	-	-	185,800.00
DESCENT WORKS	480,000.00	26/11/2018	-	-	480,000.00
ELDOBASE CHEMIST	380,800.00	12/04/2018	-	380,800.00	380,800.00
ELDOBASE CHEMIST	94,200.00	12/04/2018	-	94,200.00	94,200.00
FAJI ENTERPRISES	124,000.00	-	-	124,000.00	124,000.00
FRANRO CONTRACTORS	349,000.00	17/1/2019	-	-	349,000.00
FRANRO CONTRACTORS	126,420.00	17/1/2019	-	-	126,420.00
FRANRO CONTRACTORS	111,000.00	17/1/2019	-	-	111,000.00
ISD LOGISTICS	410,000.00	05/06/2019	-	499,200.00	499,200.00
ISD LOGISTICS	485,000.00	-	-	280,000.00	280,000.00
ISD LOGISTICS	499,500.00	-	-	162,600.00	162,600.00
ISD LOGISTICS	490,000.00	05/06/2019	-	492,800.00	492,800.00
ISD LOGISTICS	352,000.00		-	322,800.00	322,800.00
ISD LOGISTICS	129,470.00	-	-	402,000.00	402,000.00
ISD LOGISTICS	12,600.00	05/06/2019	-	493,350.00	493,350.00
JACITEC GENERAL SUPPLIES	195,000.00	04/11/2019	-	-	195,000.00
JAEMSHAM ENTERPRISES	104,200.00	24/8/2018	-	-	104,200.00
TAJOMO ENTERPRISES LTD	79,000.00		-	-	79,000.00
LEECOSY INVESTMENT ENTERPRISES	480,000.00	-	-	-	480,000.00
MARGOMIN ENTERPRISES	1,299,000.00		-	-	1,299,000.00
MATEKA ELECTRICAL SERVICES	448,630.00	06/11/2018	-	-	448,630.00
MEDIFLON ENTERPISES LTD	445,300.00	-	-	-	445,300.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
MEDIFLON ENTERPISES LTD	3,960,000.00	-	-	-	3,960,000.00
M/S BIOLINE AGENCIES	498,600.00	02/12/2016	-	498,600.00	498,600.00
M/S BRELIAN ENTERPRISES	473,000.00	06/12/2018	-	-	473,000.00
M/S BIOCARE	296,310.00	-	-	-	296,310.00
JOJOTO GENERAL AGENCIES	312,000.00	-	-	-	312,000.00
TRICASA ENTERPRISES LTD	344,080.00	09/05/2018	-	344,080.00	344,080.00
BRAEN ENTERPRISES	348,000.00	01/09/2019	-	-	348,000.00
DESCENT WORKS	350,000.00	-	-	-	350,000.00
ECHO INVESTMENT	353,000.00	23/01/2018	-	353,000.00	353,000.00
ELDOBASE CHEMIST	182,500.00	12/04/2018	-	182,500.00	182,500.00
ELDOBASE CHEMIST	167,500.00	30/3/2018	-	167,500.00	167,500.00
KITALE SESIA GENERAL COMPANY	226,000.00	21/12/2017	-	226,000.00	226,000.00
JOYCE GESARE PETER	230,000.00	08/08/2014	-	-	230,000.00
BRAEN ENTERPRISES	231,800.00	01/09/2019	-	-	231,800.00
SARARA CHEMISTS	250,000.00	17/10/2018	-	-	250,000.00
ICON VISION YOUTH GROUP	253,000.00	-	-	-	253,000.00
KHOTOLA SUPPLIES	255,000.00	13/8/2018	-	-	255,000.00
ELDOBASE CHEMIST	370,300.00	12/04/2018	-	370,300.00	370,300.00
SARARA CHEMISTS	101,400.00	-	-	-	101,400.00
SARARA CHEMISTS	194,850.00	-	-	-	194,850.00
SARARA CHEMISTS	86,000.00	-	-	-	86,000.00
SHAFAJA ENTERPRISES	400,500.00	-	-	-	400,500.00
SARARA CHEMISTS	401,700.00	19/11/2018	-	-	401,700.00
JESTA ENTERPRISES	406,550.00	-	-	-	406,550.00
EXAM BUREAU MASTERS PRINTERS	435,000.00		-	-	435,000.00
TOTAL HOSPITAL SOLUTIONS	420,000.00		-	-	420,000.00
BIOLINE AGENCY LTD	264,000.00	26/4/2017	-	264,000.00	264,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
BIOLINE AGENCY LTD	200,000.00	26/4/2017	-	200,000.00	200,000.00
DOWAY LTD	481,000.00	14/6/2011	-	481,000.00	481,000.00
ELDOBASE CHEMIST	498,950.00	12/04/2018	-	498,950.00	498,950.00
SHAFAJA ENTERPRISES	499,500.00	-	-	-	499,500.00
FOUNTAIN MULTIWORKS LTD	499,920.00	87,000.00	-	-	499,920.00
CHEBNA ENTERPRISES	222,000.00		-	-	222,000.00
M/S ALIKHUNA ENTERPRISES	220,000.00		-	-	220,000.00
ELDOBASE CHEMIST	124,950.00	10/04/2018	-	124,950.00	124,950.00
ELDOBASE CHEMIST	87,000.00	12/04/2018	-	87,000.00	87,000.00
MRS MARY NYANGA'U NY NYAMORI	208,000.00	11/11/2018	-	-	208,000.00
DESCENT WORKS	211,000.00	27/05/2018	-	-	211,000.00
KITALE SESIA GENERAL COMPANY	200,000.00	-	-	-	200,000.00
NAFTALI NZEKA	194,000.00	-	-	-	194,000.00
MARGOMIM ENTERPRISES	805,500.00	-	-	-	805,500.00
TRANSVADE GENERAL CONTRACTORS	1,705,664.00	28/11/2019	-	-	1,705,664.00
FOUNTAIN MULTIWORKS	1,906,500.00	-	-	-	1,906,500.00
TRUESEAL INVESTIMENTS	1,543,160.00	-	-	-	1,543,160.00
DORFORT ENTERPRISES	521,960.00	-	-	-	521,960.00
TRANSQUEEN COMPANY LIMITED	1,065,554.00	13/3/2019	-	13/3/2019	1,065,554.00
AUTO PARK AND GENERAL LIMITED	3,000,000.00	03/12/2019	-	03/12/2019	3,000,000.00
FOUNTAIN MULTIWORKS	1,820,000.00	03/12/2019	-	03/12/2019	1,820,000.00
DOFORT ENTERPRISES	662,500.00	-	-	-	662,500.00
AFRICAN TOUCH SAFARIS	71,500.00	06/03/2019	-	06/03/2019	71,500.00
SAYATECH LOGISTICS	508,480.00		-		508,480.00
JAYESH AUTO DISTRIBUTORS	14,900.00	2220101	216	26/1/2018	14,900.00
DENKEV ENTERPRISES	550,000.00	2210502	214	26/1/2016	550,000.00
GRAPOL ENTERPRISES	270,000.00	2220207	313	19/03/2018	270,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
MOPHIFAM SUPPLIES	187,000.00	2211015	27/4/2018	3002393	187,000.00
EXAM BUREAU MASTERS PRINTERS	189,000.00	2211101	06/10/2018	1948339	189,000.00
AGNES NJERI KINYANJUI	105,640.00	2211015	28/8/2017	3000627	105,640.00
AGNES NJERI KINYANJUI	50,700.00	2211015		3000628	50,700.00
ELDOBASE CHEMIST	163,040.00	2211001	12/04/2018	3264077	163,040.00
SANBETICH ENTERPRISES	150,000.00	2211204		8567746	150,000.00
AGNES NJERI KINYANJUI	116,640.00	2211015	26/5/2017	3000609	116,640.00
AGNES NJERI KINYANJUI	33,400.00	2211015		3000610	33,400.00
M/S JAYESH AUTO DISTRIBUTORS	136,000.00	2220207		001055	136,000.00
BRAEN ENTERPRISES	148,800.00	2211002		3264096	148,800.00
SAHARA CHEMIST	119,200.00	2211001	19/11/2018	3264206	119,200.00
KATELIZ CO LTD	116,670.00	3111112		3002147	116,670.00
JAEMSHAM ENTERPRISES	104,200.00	2211015	26/10/2018	3118135	104,200.00
M/S KHOTOLA SUPPLIES	100,000.00	2211015		3000864	100,000.00
SINDWORKS LTD	96,500.00	2211015		3000760	96,500.00
KITALE SESIA GENERAL COMPANY	100,000.00	2211101		1072340	100,000.00
CHEPNA ENTERPRISES	90,000.00	2211204		2345709	90,000.00
VEROMOGE CHEMICAL SUPPLIES	90,000.00	2211015	15/6/2016	3118144	90,000.00
MEDIFLOW ENTERPRISES LTD	80,000.00	2211002		0337379	80,000.00
JAYESH AUTO DISTRIBTORS	160,800.00	2220207	392	26/06/2018	160,800.00
JAYESH AUTO DISTRIBTORS	14,500.00	2220207	389	26/06/2018	14,500.00
JAYESH AUTO DISTRIBTORS	671,300.00	2220101	1822	04/10/2018	671,300.00
JAYESH AUTO DISTRIBTORS	123,500.00	2220207	2439	30/01/2019	123,500.00
farelak solutions	1,662,780.00	2211031	1402	08/02/2019	1,662,780.00
Beviq limited	1,660,560.00	2211031	1403	11/02/2019	1,660,560.00
Infinitum	1,642,800.00	2211301	1408	29/02/2019	1,642,800.00
eridian enterprises	3,197,505.00	2210803	1022	15/05/2017	3,197,505.00
Weedak Agencies	973,000.00	2211031	1905	26/06/2018	973,000.00
Julvis Enterprises	3,224,360.00	2210805	1054	15/05/2017	3,224,360.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
Luby enterprises	996,250.00	2211399	1426	31/05/2019	996,250.00
Wali consultancy	1,981,410.00	2211399	1415	03/04/2019	1,981,410.00
Essytah Enterprises	1,971,970.00	2211031	1049	14/06/2018	1,971,970.00
Stevenwall Investments	3,150,000.00	3110399		15/05/2017	3,150,000.00
M/S DOWAY Co.	1,456,980.00	2211399	1405	28/02/2019	1,456,980.00
M/S MUGISA LTD	237,622.00	2211103	1428	31/05/2019	237,622.00
M/S PHIJOLIS co. Ltd	951,300.00	2211399	1410	03/04/2019	951,300.00
M/S Rumpes Enterprises	991,000.00	2211399	1407	29/2/2019	991,000.00
JAYESH AUTO DISTRIBTORS	321,500.00	2220207	388	26/06/2018	321,500.00
CANAM ELECTRICALS	8,820,788.48	3111011	1152641	29/01/2019	8,820,788.48
JAYESH AUTO DISTRIBTORS	1,529,000.00	2220101	1818	04/02/2018	1,529,000.00
JAYESH AUTO DISTRIBTORS	1,616,000.00	2220101	1824	04/12/2018	1,616,000.00
JAYESH AUTO DISTRIBTORS	246,000.00	2220101	1054	13/02/2018	246,000.00
JAYESH AUTO DISTRIBTORS	737,200.00	2220101	1821	04/12/2018	737,200.00
JAYESH AUTO DISTRIBTORS	202,500.00	2220202	393	26/06/2018	202,500.00
M/S SAMGAR CONSTRUCTION	999,350.00	2211399	1412	03/04/2019	999,350.00
TREASURE ENTERPRISES	267,950.00	3111001	1933	14/06/2018	267,950.00
M/S NASHOTECH SYSTEMS	1,299,840.00	2640399	1421	15/05/2019	1,299,840.00
M/S jackba General Supplies	750,000.00	2211399	1427	13/06/2019	750,000.00
M/S Trans queen co.	1,495,000.00	2211031	2764	19/03/2019	1,495,000.00
m/s eridian Enterprises	3,494,902.00	2211031	001007	25/05/2017	3,494,902.00
ELIUD KHISA	200,000.00	2211309	2529502		200,000.00
NOVOL ENTERPRISES	2,665,000.00	3120199	3355302		2,665,000.00
					423,459,167.44
SUPPLY OF SERVICES					
Geodev (k) ltd	11,320,000.00	15/05/2017	-	11,320,000.00	11,320,000.00
Telewise service ltd	451,725.00	05/06/2017	-	451,725.00	451,725.00
Geodev (k)	17,000,000.00	03/06/2018	-	17,000,000.00	17,000,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
Telewise Service	389,000.00	06/09/2017	-	389,000.00	389,000.00
Andimass electrical contractor	962,000.00		-	962,000.00	962,000.00
African touch safaris	29,200.00	07/03/2018	-	29,200.00	29,200.00
.Aturkan Hotels kitale	75,000.00	14/11/2016	-	75,000.00	75,000.00
.Cyper roam Asfrica	92,800.00	15/03/2018	-	92,800.00	92,800.00
Elton travel tours	261,109.00	27/09/2018	-	261,109.00	261,109.00
Institute of HRM	150,800.00	13/01/2018	-	150,800.00	150,800.00
. Institute of HRM	17,500.00	09/05/2017	-	17,500.00	17,500.00
. Institute of HRM	31,000.00	14/02/2018	-	31,000.00	31,000.00
Institute of HRM	377,000.00	09/06/2018	-	377,000.00	377,000.00
Kalya FM	116,000.00	05/10/2017	-	116,000.00	116,000.00
Kenya school of government	3,944,000.00	26/06/2018	-	3,944,000.00	3,944,000.00
Kenya school of government	1,118,160.00	05/04/2018	-	1,118,160.00	1,118,160.00
kitale victory garage	20,500.00	04/03/2018	-	20,500.00	20,500.00
kitale victory garage	41,000.00	04/04/2018	-	41,000.00	41,000.00
kitale victory garage	69,000.00	23/03/2018	-	69,000.00	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
					69,000.00
Kenya institute of planners	5,000.00	03/02/2017	-	5,000.00	5,000.00
Kitale National polytechnic	2,433,000.00	03/02/2017	-	2,433,000.00	2,433,000.00
Nation media group	320,160.00	04/04/2018	-	320,160.00	320,160.00
National industrial training inst	106,700.00	05/06/2016	-	106,700.00	106,700.00
National industrial training inst	106,700.00	/11/2016	-	106,700.00	106,700.00
National industrial training inst	104,450.00	02/09/2018	-	104,450.00	104,450.00
National industrial training inst	104,450.00	08/06/2017	-	104,450.00	104,450.00
National industrial training inst	80,000.00	05/09/2017	-	80,000.00	80,000.00
National industrial training inst	135,550.00	19/12/2018	-	135,550.00	135,550.00
National industrial training inst	135,550.00	17/04/2018	-	135,550.00	135,550.00
National industrial training inst	107,600.00	23/10/2017	-	107,600.00	107,600.00
navine company	200,000.00	08/11/2017	-	200,000.00	200,000.00
Okothmudenyo	69,000.00	05/03/2018	-	69,000.00	69,000.00
philiponyango garage	80,000.00	07/03/2018	-	80,000.00	80,000.00
The star publication ltd	80,000.00	01/07/2017	-	80,000.00	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
					80,000.00
, Trans nzoia county resort	277,477.00	30/01/2017	-	277,477.00	277,477.00
Kenya sch of government	2,584,000.00		-	2,584,000.00	2,584,000.00
Kalya FM	116,000.00	15/02/2017	-	116,000.00	116,000.00
Toyota kenya ltd	163,885.00	06/05/2018	-	163,885.00	163,885.00
Kenya sch of Government	850,600.00	10/10/2017	-	850,600.00	850,600.00
. Kenya sch of Government	580,000.00	09/09/2017	-	580,000.00	580,000.00
Kenya national examination	54,000.00	2017	-	54,000.00	54,000.00
kitale victory garage	29,500.00	22/06/2018	-	29,500.00	29,500.00
philiponyango garage	-	-	-	80,000.00	80,000.00
Cyeida motor services	69,000.00	-	-	69,000.00	69,000.00
kenyasch of government	350,000.00	-	-	350,000.00	350,000.00
kenya institute of planning	12,500.00	-	-	12,500.00	12,500.00
National industrial training inst	106,450.00	01/07/2017	-	106,450.00	106,450.00
National industrial training inst	104,452.00	01/07/2017	-	104,452.00	104,452.00
National industrial training inst	104,450.00	01/07/2017	-	104,450.00	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
					104,450.00
Super break hotel	69,600.00	2015	-	69,600.00	69,600.00
Westside hotel	16,550.00	09/06/2014	-	16,550.00	16,550.00
Simon m Nabibia	120,000.00	22/06/2018	-	120,000.00	120,000.00
Joseph w Kimingichi	72,000.00	10/01/2018	-	72,000.00	72,000.00
. simon m nabibia	120,000.00	-	-	120,000.00	120,000.00
Fred w Matanda	84,000.00	08/05/2018	-	84,000.00	84,000.00
Joseph Rotich	42,000.00	20/11/2016	-	42,000.00	42,000.00
African touch safaris	22,750.00	15/06/2018	-	22,750.00	22,750.00
Toyota kenya ltd	74,821.00	15/08/2018	-	74,821.00	74,821.00
Dennis m chpkoking	72,000.00	10/01/2018	-	72,000.00	72,000.00
Alice ahiro	36,000.00	04/08/2018	-	36,000.00	36,000.00
Annah n Wabuge	84,000.00	22/06/2018	-	84,000.00	84,000.00
Dennis masai	72,000.00	10/01/2018	-	72,000.00	72,000.00
Naraba P Keral	90,000.00	22/06/2018	-	90,000.00	90,000.00
Nelson k Ngetich	72,000.00	13/06/2018	-	72,000.00	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
					72,000.00
John Ojaga	102,000.00	10/01/2018	-	102,000.00	102,000.00
Lydia A Indelie	105,000.00	10/01/2018	-	105,000.00	105,000.00
Brellian	650,000.00	03/05/2018	-	650,000.00	650,000.00
Trans nzoia county resort	103,200.00	30/01/2017	-	103,200.00	103,200.00
Philip ONYANGO	52,000.00	05/02/2018	-	52,000.00	52,000.00
MFI Solution	649,600.00	05/01/2018	-	649,600.00	649,600.00
ONCHARO Kabiro	1,975,785.00	-	-	1,975,785.00	1,975,785.00
Trans nzoia resort	175,840.00	20/01/2018	-	175,840.00	175,840.00
Trans nzoia resort	95,580.00	10/02/2015	-	95,580.00	95,580.00
Trans nzoia resort	177,600.00	01/11/2015	-	177,600.00	177,600.00
KITALE Victory garage	149,680.00	05/06/2018	-	149,680.00	149,680.00
kitale victory garage	154,000.00	06/02/2018	-	154,000.00	154,000.00
. The standard media group	354,960.00	29/06/2018	-	354,960.00	354,960.00
OKoth mudenyo garage	99,700.00	04/05/2018	-	99,700.00	99,700.00
African touch safari	71,200.00	18/02/2017	-	71,200.00	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
					71,200.00
African touch safari	9,900.00	29/05/2017	-	9,900.00	9,900.00
African touch safari	89,000.00	18/06/2018	-	89,000.00	89,000.00
Aturkan	440,000.00	19/02/2018	-	440,000.00	440,000.00
Okoth Mudenyo	115,000.00	11/01/2018	-	115,000.00	115,000.00
Skynest Hotel	550,000.00	21/06/2018	-	550,000.00	550,000.00
Skynest Hotel	149,000.00		-	149,000.00	149,000.00
Tobias Owuor	35,200.00	05/03/2018	-	35,200.00	35,200.00
Pesi general	67,060.00	19/02/2018	-	67,060.00	67,060.00
CYEIDA Motor service	190,000.00	20/02/2018	-	190,000.00	190,000.00
Cyrstal cottage hospital	709,996.00	31/12/2018	-	709,996.00	709,996.00
SisterFredas medical	596,325.00	31/12/2018	-	596,325.00	596,325.00
Sister fredas medical	63,455.00	16/12/2018	-	63,455.00	63,455.00
CYEIDA Motors service	110,000.00	05/04/2018	-	110,000.00	110,000.00
Cyeida Motor service	55,000.00	18/02/2018	-	55,000.00	55,000.00
Cyeida Motor service	290,000.00	01/07/2017	-	290,000.00	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
					290,000.00
Cyeida Motors service	155,000.00	20/02/2018	-	155,000.00	155,000.00
Majombo construction co	232,750.00	-	-	232,750.00	232,750.00
Auto park garage	79,700.00	-	-	79,700.00	79,700.00
Auto park garage	395,997.00	-	-	395,997.00	395,997.00
Centre point insurance	422,690.00	-	-	422,690.00	422,690.00
Bilnet commercial insurance	2,367,900.00	-	-	2,367,900.00	2,367,900.00
Centre point insurance Agency	939,600.00	-	-	939,600.00	939,600.00
Avic int. Beijing	340,517.00	-	-	340,517.00	340,517.00
Avicint Beijing	500,000.00	-	-	500,000.00	500,000.00
. Avicint Beijing	47,500.00	-	-	47,500.00	47,500.00
Jayesh Auto distributors	444,500.00	-	-	444,500.00	444,500.00
Avicint Beijing	3,143,995.00	-	-	3,143,995.00	3,143,995.00
AvicShatui	231,000.00	-	-	231,000.00	231,000.00
Kitale victory	39,800.00	-	-	39,800.00	39,800.00
Pesi general	579,690.00	-	-	579,690.00	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
					579,690.00
Majombo construction co	232,750.00	-	-	232,750.00	232,750.00
Centre point insurance	422,690.00	-	-	422,690.00	422,690.00
Standard group	121,000.00	-	-	121,000.00	121,000.00
Bilnet commercial insurance	2,367,900.00	-	-	2,367,900.00	2,367,900.00
Centre point insurance agency	1,428,961.00	-	-	1,428,961.00	1,428,961.00
Centre point insurance agency	939,600.00	-	-	939,600.00	939,600.00
Auto park & gen ltd	375,514.00	-	-	375,514.00	375,514.00
Auto park & gen ltd	587,272.00	-	-	587,272.00	587,272.00
Multiline motors	243,613.92	-	-	243,613.92	243,613.92
Majombo construction co	11,700.00	-	-	11,700.00	11,700.00
Auto park distributors	79,700.00	-	-	79,700.00	79,700.00
Jayesh auto distributors	48,000.00	-	-	48,000.00	48,000.00
Westfield motors	175,612.00	-	-	175,612.00	175,612.00
Eden Rock insurance brokers	1,162.00	-	-	1,162.00	1,162.00
Cyeida motors services	30,000.00	25/05/2018	-	30,000.00	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
					30,000.00
cyeida motor services	50,000.00	26/05/2018	-	50,000.00	50,000.00
Kitale victory	355,000.00	30/05/2018	-	355,000.00	355,000.00
KITALE victory	79,800.00	23/05/2018	-	79,800.00	79,800.00
Pacific General works	7,613,741.40	26/05/2018	-	7,613,741.40	7,613,741.40
cyeida motor services	130,000.00	25/01/2018	-	130,000.00	130,000.00
ASK KITALE	210,000.00	-	-	210,000.00	210,000.00
Cyeilda motors services	150,000.00	21/02/2018	-	150,000.00	150,000.00
African touch safaris	58,100.00	11/06/2018	-	58,100.00	58,100.00
Cyeilda motor services	160,000.00	14/06/2018	-	160,000.00	160,000.00
Philip Onyango	97,000.00	12/05/2018	-	97,000.00	97,000.00
Stallion secuty	365,000.00	13/04/2018	-	365,000.00	365,000.00
The standard media group	580,000.00	-	-	580,000.00	580,000.00
Sifavirtous consultants ltd	980,000.00	03/01/2018	-	980,000.00	980,000.00
M/s	474,742.00	30/01/2017	-	474,742.00	474,742.00
Moharn general supplies	536,355.00	04/11/2018	-	536,355.00	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
					536,355.00
Okothmudenyo garage	109,000.00	21/05/2018	-	109,000.00	109,000.00
Okothmudenyo garage	59,750.00	21/05/2018	-	59,750.00	59,750.00
Telewise Service	389,000.00	06/09/2017	-	389,000.00	389,000.00
Kitale corner Auto garage	62,000.00	06/04/2018	-	62,000.00	62,000.00
Janeri General supplies	1,997,125.00	19/06/2018	-	1,997,125.00	1,997,125.00
HAMABIBS Enterprises	948,300.00	14/06/2018	-	948,300.00	948,300.00
Andimass electrical contractor	962,000.00	-	-	962,000.00	962,000.00
Geodev (k) ltd	11,320,000.00	15/05/2017	-	11,320,000.00	11,320,000.00
Telewise service ltd	451,725.00	05/06/2017	-	451,725.00	451,725.00
Oasis press supplies	1,978,709.00	-	-	1,978,709.00	1,978,709.00
.Aturkan Hotels kitale	75,000.00	14/11/2016	-	75,000.00	75,000.00
Eden rock insurance brokers	2,755,275.00	-	-	2,755,275.00	2,755,275.00
Bilnet commercial insurance	168,650.00	-	-	168,650.00	168,650.00
Lavington security	192,000.00	-	-	192,000.00	192,000.00
African touch safaris	45,100.00	12/10/2016	-	45,100.00	45,100.00
African touch safaris	53,500.00	05/03/2018	-	53,500.00	53,500.00
Charangay hills	2,999,850.00	02/01/2017	-	2,999,850.00	2,999,850.00
Okothmudenyo garage	114,200.00	21/05/2018	-	114,200.00	114,200.00
Okothmudenyo garage	59,500.00	24/01/2018	-	59,500.00	59,500.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
Geodev (k)	10,000,000.00	03/06/2018	-	10,000,000.00	10,000,000.00
ASK KITALE	250,000.00	-	-	250,000.00	250,000.00
African touch safaris	18,500.00	09/04/2018	-	18,500.00	18,500.00
Avicint Beijing	580,000.00	-	-	580,000.00	580,000.00
African touch safaris	19,300.00	-	-	19,300.00	19,300.00
African touch safaris	29,800.00	-	-	29,800.00	29,800.00
African touch safaris	79,400.00	-	-	79,400.00	79,400.00
Avicint Beijing	12,000.00	-	-	12,000.00	12,000.00
African touch safaris	20,000.00	-	-	20,000.00	20,000.00
African touch safaris	17,800.00	-	-	17,800.00	17,800.00
React branding	225,000.00	16/02/2017	-	225,000.00	225,000.00
Grejoh gen contractors	1,273,174.00	-	-	1,273,174.00	1,273,174.00
Ramas construction co ltd	4,973,500.00	-	-	4,973,500.00	4,973,500.00
Westside hotel	53,050.00	27/01/2017	-	53,050.00	53,050.00
Aturkan hotel kitale	37,000.00	23/05/2018	-	37,000.00	37,000.00
West FM	300,000.00	13/11/2014	-	300,000.00	300,000.00
Kenya sch of Government	2,422,000.00	25/03/2017	-	2,422,000.00	2,422,000.00
TRANS NZOIA MOTRS CLINIC	88,000.00	2220101	-	-	88,000.00
GEOFREY WAKOLI	56,000.00	2210801	-	-	56,000.00
AFRICAN TOUCH SAFARIS	58,000.00	15/6/17	-	58,000.00	58,000.00
AFRICAN TOUCH SAFARIS	100,000.00	15/6/18	-	100,000.00	100,000.00
AFRICAN TOUCH SAFARIS	92,100.00	15/6/19	-	-	92,100.00
AFRICAN TOUCH SAFARIS	16,750.00	15/6/2017	-	16,750.00	16,750.00
AFRICAN TOUCH SAFARIS	18,700.00	22/1/17	-	18,700.00	18,700.00
AFRICAN TOUCH SAFARIS	18,400.00	02/07/2019	-	-	18,400.00
TRANS NZOIA MOTRS CLINIC	399,000.00	2220101	-	-	399,000.00
SPYYX DIGITAL VILLAGE LTD	195,960.00	2220202	-	-	195,960.00
MULIKA WOTE SECURITY SERVICES	400,000.00	03/11/2019	-	-	400,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
LTD					
TRANSZOIA COUNTY RESORT	294,000.00	2210895	-	-	294,000.00
EDEN ROCK INSURANCE BROKERS	249,511.00	2210904	-	-	249,511.00
KITALE VICTORY GARAGE	89,950.00	2220101	-	-	89,950.00
KITALE VICTORY GARAGE	34,950.00	2220101	-	-	34,950.00
KITALE VICTORY GARAGE	17,900.00	2220101	-	-	17,900.00
KITALE VICTORY GARAGE	44,900.00	2220101	-	-	44,900.00
KITALE VICTORY GARAGE	54,900.00	2220101	-	-	54,900.00
KITALE VICTORY GARAGE	45,000.00	2220101	-	-	45,000.00
KITALE VICTORY GARAGE	69,800.00	2220101	-	-	69,800.00
KITALE VICTORY GARAGE	41,800.00	2220101	-	-	41,800.00
AFRICAN TOUCH SAFARIS	85,920.00	03/02/2019	-	-	85,920.00
NATIONAL MEDIA GROUP LIMITED	870,000.00	28/2/2019	-	-	870,000.00
TOYOTA KENYA	758,237.00	29/6/2019	-	-	758,237.00
KENYA POWER	115,484.00		-	-	115,484.00
NZOIA WATER SERVICE COMPANY	3,599,607.00		-	-	3,599,607.00
KENYA POWER	279,587.00		-	-	279,587.00
ORION BUSINESS CONSULTANTS	1,776,748.81	01/07/2019	-	-	1,776,748.81
KITALE VICTORY GARAGE	114,240.00	23/5/2019	-	-	114,240.00
MFI SOLUTION	649,600.00	01/09/2018	-	-	649,600.00
NATION MEDIA GROUP LIMITED	380,000.00		-	-	380,000.00
AFRICAN TOUCH SAFARIS	51,700.00	23/5/2019	-	-	51,700.00
MAJOMBO CONSTRUCTION	245,000.00	27/03/2018	-	245,000.00	245,000.00
JAYESH AUTO DISTRIBTORS	46,000.00	04/04/2017	-	46,000.00	46,000.00
OAKAR SERVICES	4,989,424.00	29/01/2019	-	-	4,989,424.00
CENTER POINT INSURANCE	939,600.00	31/05/2018	-	939,600.00	939,600.00
M/S Grandways Venture Ltd	1,000,000.00	09/05/2019	-	-	1,000,000.00

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2018/2019
trans nzoia youth an women	266,440.00		-	-	266,440.00
Bit -Link International Ltd	594,850.00	18/11/2016	-	594,850.00	594,850.00
youth and women fund	750,000.00		-	-	750,000.00
Kentrac college	699,000.00	15/05/2018	-	699,000.00	699,000.00
LUO council of elders	505,000.00		-	-	505,000.00
Kitale Corner auto garage	62,000.00	05/05/2018	-	62,000.00	62,000.00
Aturkan hotel	1,260,000.00	19/03/2019	-	-	1,260,000.00
TOTAL					**151,751,189.13**

NOTE

The pending bills that were Audited by Task team appointed by the Auditor General and published on 13th Tuesday December 2018, and found to be supported,have so far been paid with a balance of kshs 32,461,742 only, which we intend to clear by end of March 2020. Pending bills of 2018/2019 as at 30th June 2019 that are listed above and as of now, a number of them have been paid and those that were not fully supported, H E The Governor has appointed a pending bill team that was published in Kenya Gazzette in December2019 to look at them and come up with a comprehensive reports by April 2020.

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

1	JULIET WANYAMA WESONGA	GRATUITY	2710102	110,322.90
2	CATHERINE KERUBO	GRATUITY	2710102	195,203.81
3	COLLINS KING`ASIA	GRATUITY	2710102	102,652.74
4	EDWIN NYONGESA SIMIYU	GRATUITY	2710102	135,152.00
5	CHIEF PUBLIC SERVICE MANAGEMENT C/O TRANS-NZOIA HQ	ARMED SECURITY ALLOWANCES	2110199	140,000.00
6	SIMON KUBASU	WORKMANS COMPENSATION	2210901	2,500,000.00

7	AS PER ATTACHED (DIRECTOR OF PENSION)	PENSION	2420499	8,129,148.54
8	THE PRINCIPAL SECRETARY, MINISTRY OF LANDS AND PHYSICAL PLANNING	END OF TENURE	2420499	1,825,779.60
9	JACQUELINE NELLIE MUTASIO	GRATUITY	2710102	154,923.46
10	BEATRICE AWINO OWARE	WORKMANS COMPENSATION	2110199	299,210.58
11	DENNIS ZENAN KIDUI	GRATUITY	2710102	90,543.30
12	KEVIN JUMA WANYONYI	WORKMANS COMPENSATION	2420499	148,200.00
13	SIMON KHAOYA	ARREARS	2420499	114,000.00
14	DAVID NJIRI MAINA	GRATUITY	2710102	100,706.00
15	CLAIRE NAMENGE SIFUNA	GRATUITY	2710102	1,778,116.27
16	KHAFWELI SAIDY WEKESA	GRATUITY	2710102	577,903.90
17	WILLY MWANGI KARANJA	GRATUITY	2710102	375,084.71
18	EDWARD MUSOMBI MUNABI	GRATUITY	2710102	313,137.64
19	RONALD WASILWA MASINDANO	GRATUITY	2710102	1,408,730.40
20	PHILIP WANJALA WASIKE	GRATUITY	2710102	2,126,582.64
	TOTAL			**20,625,398.49**

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs.) 2017/2018	Additions during the year (Kshs.)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2018/2019
DIRECT OWNED ASSETS					
Acquisition of Land	126,751,163	2,480,000	-	-	129,231,163
Construction of Buildings and structures	1,580,606,413	109,755,961	-	-	1,690,362,374
Refurbishment of Buildings and structures	416,617,828	432,807,795	-	-	849,425,623
Overhaul, Refurbishment and construction of civil works	380,437,918	10,802,314	-	-	391,240,232
Purchase of vehicles and other Transport Equipment	375,971,486	38,575,025	-	-	414,546,511
Overhaul of vehicles and other Transport Equipment	19,808,609	-	-	-	19,808,609
Purchase of household furniture and institutional equipment	24,431,723	-	-	-	24,431,723
Purchase of Office furniture and general fittings	161,630,506	17,108,005	-	-	178,738,511
Purchase of ICT Equipment	38,354,880	37,139,210	-	-	75,494,090
Purchase of Specialised plant, Equipment and Machinery.	909,710,226	40,510,699	-	-	950,220,925
TOTAL DIRECT OWNED ASSETS	**4,034,320,752**	**689,179,009**			**4,723,499,761**
COMMUNITY ASSETS					
Construction of Roads	833,483,245	468,999,313	-	-	1,302,482,558
Construction and Civil works	791,464,722	126,870,220	-	-	918,334,942
Rehabilitation and Renovation of Plant, Machinery and Equipment	276,933,547	22,736,017	-	-	299,669,564

Asset class	Historical Cost b/f (Kshs.) 2017/2018	Additions during the year (Kshs.)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2018/2019
Purchase of certified seeds, Breeding stock and Live animals	72,307,737	18,127,500	-	-	90,435,237
Research Studies, Project Preparation, Design & Supervision	91,222,652	9,399,603	-	-	100,622,255
Rehabilitation of Civil Works	41,074,211	106,800,988	-	-	147,875,199
Acquisition of Strategic stocks and commodities	205,137,204	64,652,537	-	-	269,789,741
Acquisition of Land	-	11,528,414	-	-	11,528,414
Biological assets	171,340,747	-	-	-	171,340,747
Total	**2,482,964,065**	**829,114,592**	-	-	**3,312,078,657**
Grand Total	**6,517,284,817**	**1,518,293,601**			**8,044,578,414**

ANNEX 5 – INTER-COUNTY EXECUTIVE TRANS-NZOIA TRANSFERS

Ref	County Executive Trans-Nzoia	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	Explanation
1	County Assembly	153,519,603	153,519,603	102,346,402	239,328,892	648,714,500	648,714,500	105,363,912	
2	Elimu Bursary Fund	-	-	50,000,000	50,000,000	100,000,000	100,000,000	-	
3	Youth and WomenFund	-	2,311,000	-	-	2,311,000	2,311,000	19,689,000	
4	County public service board	4,053,286	3,830,100	4,562,659	7,148,664	19,594,709	19,594,709	4,777,000	
5	Nawiri Fund	-	1,000,000	-	-	1,000,000	1,000,000	-	
6	KUSP								
7	ASDSP	-	5,500,000	-	-	5,500,000	5,500,000	7,134,407	
8	NARIGP	-	-	-	50,000,000	50,000,000	50,000,000	6,578,476	
9	KDSP	-	-	-	95,266,760	95,266,760	95,266,760	-	
	Total	**157,572,889**	**166,160,703**	**156,909,061**	**441,744,316**	**916,886,969**	**916,886,969**	**143,542,795**	

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Director of Finance
County Executive

DIRECTOR FINANCE / HEAD OF COUNTY TREASURY - ACCOUNTING
24 APR 2020
P. O Box 4211-30200, KITALE, KENYA
COUNTY GOVERNMENT OF TRANS-NZOIA

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Director of Finance
County Assembly/fund/project