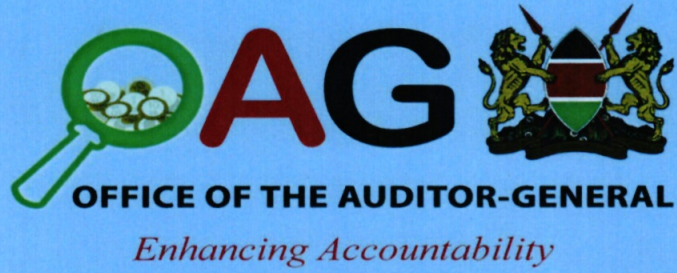


REPUBLIC OF KENYA



REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF TRANS NZOIA

**FOR THE YEAR ENDED
30 JUNE, 2020**

PAPERS LAID	
DATE	22/2/20
TABLED BY	DR. MACHIRY
COMMITTEE	WHIP
CLERK AT THE TABLE	M. ADJIBO



COUNTY EXECUTIVE OF TRANS NZOIA

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

COUNTY EXECUTIVE OF TRANS NZOIA
Reports and Financial Statements
For the year ended June 30, 2020

TABLE OF CONTENTS

TABLE OF CONTENTS	i
1. KEY ENTITY INFORMATION AND MANAGEMENT	ii
2. FORWARD BY THE CEC	vi
3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES	viii
12. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	xxviii
13. STATEMENT OF MANAGEMENT RESPONSIBILITIES	xxviii
14. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY EXECUTIVE OF TRANS NZOIA	xxx
15. FINANCIAL STATEMENTS	1
15.1. STATEMENT OF RECEIPTS AND PAYMENTS	1
15.2. STATEMENT OF ASSETS AND LIABILITIES	2
15.3. STATEMENT OF CASH FLOWS	3
15.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	4
15.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	5
15.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	6
15.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	7
15.8. SIGNIFICANT ACCOUNTING POLICIES	12
15.9. OTHER IMPORTANT DISCLOSURES	25
16. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	28
ANNEXES	48
ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER	48
ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE	49
ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES	81
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER	91
ANNEX 5 – INTER-ENTITY TRANSFERS	93
ANNEX 6 CONTINGENT LIABILITIES REGISTER	94

COUNTY EXECUTIVE OF TRANS NZOIA

Reports and Financial Statements

For the year ended June 30, 2020

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

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

Governor.....	H.E Patrick S Khaemba
Deputy Governor.....	H.E Dr Stanley T Kenei
County Secretary.....	Mr. Sifuna Fredrick Wakofula
County Executive Member of Finance.....	Hon. Boniface Wanyonyi Cosmas
County chief officer of Finance.....	C.P.A Emmanuel Wanjala Sikuku

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	CEC Finance & Econ Planning	Hon. Boniface Wanyonyi Cosmas
2.	Chief Officer Finance	CPA Emmanuel Wanjala Sikuku
3.	Head of Treasury Accounting	CPA Benard Lidaywa Madegwa
4.		-

d) Fiduciary Oversight Arrangements

- **Audit and finance committee activities**

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

- **Finance and Accounting**

This department ensures that all Government assets and records are kept safely, ensure 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, update of accurate books of accounts

- **Budget Department**

The County prepares Annual Budget which is 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

COUNTY EXECUTIVE OF TRANS NZOIA
Reports and Financial Statements
For the year ended June 30, 2020

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

- **County Assembly Public Investment and Accounts committee**
This committee is charged with the interrogation of all the financial reports and statements from the Auditor General's office.
- Development partner oversight activities
The development partners oversight like the Kenya roads board-KRB and the National Agricultural Rural Inclusive Growth Project - NARIGP
- Other oversight activities

e) County Executive Trans Nzoia Headquarters

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

f) County Executive Trans Nzoia Headquarters

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

g) County Executive Trans Nzoia Headquarters Bankers

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
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
3. Central Bank of Kenya- Recurrent
Account No 1000171154
Haile Selassie Avenue
P.O. Box 60000
City Square 00200

COUNTY EXECUTIVE OF TRANS NZOIA
Reports and Financial Statements
For the year ended June 30, 2020

- Nairobi, Kenya
4. Kenya Commercial Bank
Account No 1140772694
P.O. Box 4211- 30200
Kitale –KENYA
 5. Equity Bank –Standing Imprest
Account No 033026085558
P.O. Box 4211- 30200
Kitale –KENYA
 6. Equity Bank –Revenue Collection
Account No 0330260729452
P.O. Box 4211- 30200
Kitale –KENYA
 7. Co-operative Bank –County Assembly
Account No 01141502494900
P.O. Box 4211- 30200
Kitale –KENYA
 8. Eco-Bank –Elimu Bursary
Account No 0100015023860101
P.O. Box 4211- 30200
Kitale –KENYA
 9. Trans National Bank –Youth and Women
Account No 0152817001
P.O. Box 4211- 30200
Kitale –KENYA
 10. County Public Service Board
Kenya Commercial Bank
Account No 1149298472
P.O. Box 4211- 30200
Kitale –KENYA
 11. Trans- Nzoia County Assembly- Imprest Account
Family Bank
Account No 093000030593
P.O. Box 4211- 30200
Kitale –KENYA
 12. Trans- Nzoia County- Nawiri Fund
Equity Bank

COUNTY EXECUTIVE OF TRANS NZOIA
Reports and Financial Statements
For the year ended June 30, 2020

Account No 0330263908695
P.O. Box 4211- 30200
Kitale –KENYA

13. Trans- Nzoia County Stalled Projects
Equity Bank
Account No 0330263870915
P.O. Box 4211- 30200
Kitale –KENYA

14. Trans- Nzoia County of Trans Nzoia- Retention Account
Chase Bank
Account No 0402234113002
P.O. Box 4211- 30200
Kitale –KENYA

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