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ON

COUNTY EXECUTIVE OF KITUI

FOR THE YEAR ENDED

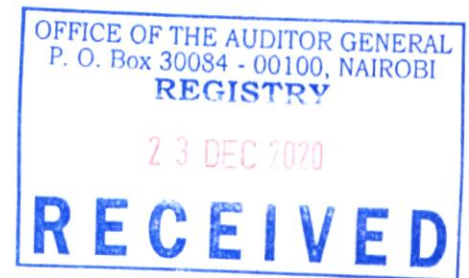
30 JUNE, 2020

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COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

TABLE OF CONTENTS

TABLE OF CONTENTS	ii
1. KEY ENTITY INFORMATION AND MANAGEMENT	iii
2. FORWARD BY THE CEC	vi
3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES	xvii
4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY	xx
5. STATEMENT OF MANAGEMENT RESPONSIBILITIES	xxii
6. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY GOVERNMENT OF KITUI	xxiii
7. FINANCIAL STATEMENTS	1
7.1 STATEMENT OF RECEIPTS AND PAYMENTS	1
7.2 STATEMENT OF ASSETS AND LIABILITIES	2
7.3 STATEMENT OF CASH FLOWS	3
7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	5
7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	7
7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	9
7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES	11
7.8 SIGNIFICANT ACCOUNTING POLICIES	17
7.9 OTHER IMPORTANT DISCLOSURES	38
ANNEXES	50
ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER	50
ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE	51
ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES	77
ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES	87
ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER	91
ANNEX 6 – INTER-ENTITY TRANSFERS	92
ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT	94



COUNTY GOVERNMENT OF KITUI

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 GOVERNMENT OF KITUI

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

b) Key Management

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

- Charity Kaluki Ngilu H. E. The Governor;
- Dr Wathe Nzau Deputy Governor;
- Emmanuel Malii Kisangau CEC Member Agriculture, Water and Livestock Development;
- David Musyoki Kivoto CEC Member Basic Education, ICT and Youth Development;
- Philip Mutinda Mumo CEC Member Trade, Cooperatives and Investments;
- John Muneeni Makau CEC Member Environment and Natural Resources;
- Patrick Koki Musau CEC Member Tourism, Sports and Culture;
- Eng. Jacob Kakundi CEC Member Lands Infrastructure, Housing and Urban Development;
- Bernard Katungi CEC Member for County Treasury
- Dr Joshua Chepchieng Ag. CEC Member for Administration and Coordination of County Affairs.
- Dr Joshua Chepchieng County Secretary

c) Fiduciary Management

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

No.	Designation	Name
1.	Chief Officer – Finance	Enoch Nguthu
2.	Chief Officer – Budgeting and Economic Planning	Dr Kalii Makau
3.	Accountant General	Joel Mwinzi Muyanga
4.	Chief Officer – Tourism, Sports and Culture	Agneta Mwikali Peter
5.	Alternate	Margaret Thomas Katele
6.	Chief Officer – Health and Sanitation	Dr Richard Mulwa Muthoka
7.	Alternate	Allan Evans Owino
8.	Ag. Chief Officer – Trade, Cooperatives and Investments	Dr Kalii Makau

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

9.	Alternate	Fidhelis Mwaniki
10.	Alternate	Patrick Mwendwa Kyangie
11.	Ag. Chief Officer – Environment and Natural Resources	Fredrick Peter Kimwili
12.	Alternate	Benjamin Musili Mukulo
13.	Chief Officer – Lands, Infrastructure and Urban Development	Christopher Maingi Syengo
14.	Alternate	Bernard Mulevu
15.	Chief officer – Basic Education	Agnes Kawila Mulewa
16.	Alternate	Sammy Boniface Mwenga
17.	Chief Officer – Youth Training and Development	Geoffrey Mulinge Changangu
18.	Alternate	Mathew Muli Mutuku
19.	Chief Officer – Agriculture and Livestock	James Songolo Mbii
20.	Alternate	Francis Kitoo
21.	Chief Officer – Water and Irrigation	Benjamin Kioko Kiilu
22.	Alternate	Kennedy Mutati
23.	Chief Officer – Office of the Governor	Geoffrey Kimanzi Zakayo
24.	Alternate	Alex Nzioki Kimanzi
25.	Alternate	Patricia Koki Mbisi

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2020 were:

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

e) Entity Headquarters

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

f) Entity Contacts

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



COUNTY GOVERNMENT OF KITUI

• Reports and Financial Statements

For the year ended June 30, 2020

g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Kitui Branch
P. O. Box 683- 90200
Kitui, Kenya
3. Cooperative Bank of Kenya
Kitui Branch
P. O. Box 11431
Kitui, Kenya – 90200

h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

i) Principal Legal Adviser

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

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020



2. FORWARD BY THE CEC

The performance of the County Government of Kitui for the period under review, 2019-20 is analysed below in terms of the planned against the actual expenditure. The overall absorption in 2019-20 declined compared to the previous period of 2018-19. This can be attributed to various factors that occurred during the implementation period.

The emergency of the COVID-19 in the fourth quarter of the financial year was a big shock to the economy and the performance of the counties. Operations were scaled down to reduce the rate of spread, staff required to operate in shifts, and this did cut down on the activity progress. As a result of the activity slow down, revenue collection was adversely affected across the economy. The National Treasury was unable to release the final tranche of the equitable share and this led to a significant drop in our expenditure.

In summary, the performance of the county was fairly representative of the whole situation across the county, both in revenue and expenditure performance.

2.1 Budget Performance against Actual Targets

Analysis of Revenues

During the Financial Year under review July 2019 to June 2020, the County Government of Kitui had a total of budget of **Kshs. 11.795** billion, comprising of Kshs. **8.830** billion being equitable share; **Kshs. 1.6** billion from conditional grants, Kshs.**0.6** billion local revenues and a revote of **Kshs. 0.765** billion. During the period under review July 2019 to June 2020 the County received equitable share amounting to **Kshs.8.070** billion, **Kshs. 1.475** billion from grants and **Kshs. 408.285** million from local revenues.

Overall, revenue receipts from National government (**Kshs 8,071**), grants and donor funds (**Kshs1.476**) in addition to what the County collected locally (**Kshs 0.408**) and the amount (**Kshs 0.765**) brought forward as revote amounted to **Kshs 10.720** billion, leading to an adverse variance of 9% of total budgeted expenditure. This was due to underperformance in own revenue (32%), foreign grants (8%) and disbursement of equitable share totalling to **0.759** billion was not received. In absolute terms, **Kshs 1.075** billion budgeted for various projects and other operational activities were never received. The main components of foreign grants which resulted to underperformance were National Agriculture and Rural Inclusive Growth Project (NARIGP) and Kenya Urban Support program (KUSP) for which Kshs **148.396** million and Kshs **66.171** million respectively were not received. Best performing foreign grants were Kenya Devolution Support Program (KDSP), COVID -19 grant, Road Maintenance Fuel levy, polytechnics grants, and User Fee forgone which recorded 100% disbursement.

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

Revenue Streams	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/2020	FY 2020/2021
Equitable share	7,841.48	8,652.30	8,729.20	8,830.35	8,830.35
Local Revenue	668.61	528.41	760.00	600.00	600.00
Conditional grants	506.58	744.55	1,005.78	1,599.62	1,313.14
Revote	1,953.74	1,318.09	1,193.70	765.28	1,096.32
Total	10,970.40	11,243.35	11,688.67	11,795.25	11,839.81

Source: Kitui County Treasury

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

An analysis of the composition of county revenue reveals that the equitable share accounts for about 75% of total revenue while grants accounted for slightly more than 16%. Both local and foreign grants have grown over time to replace a portion of equitable share, reducing its percentage from over 90% at the inception of the Counties to about 75% in 2019-2020 financial year. Conditional grants from National government and National government entities have also grown in numerical terms as well as a percentage of the overall budget since the first budget in 2013/14 financial year.

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

The main components of the grants are Road Maintenance Fuel Levy and grants from development partners. The notable increase in 2019/20 is attributed to World Bank loan to supplement financing of County Health Facilities, Road Maintenance Fuel Levy Fund, National Rural Agricultural growth grant and COVID-19 Grant.

Analysis of Expenditure

During the period under review, overall expenditure for the year was **Kshs. 9.914 Billion** Comprising of **Kshs. 7.296 Billion** Recurrent and **Kshs. 2.618 Billion** for development.

Table 2: Expenditure by Economic Classification (Kshs)

Nature of Expenditure	2019-20	2018-19	% Change
Compensation of Employees	4,193,011,541	3,757,858,768	11.57
Use of goods and services	1,782,897,070	1,828,725,110	-2.50
Subsidies	81,274,567	-	100
Transfer to other County government entities	876,406,892	806,554,690	8.66
Other Grants and transfers	709,137,655	632,296,338	12.15
Other Payments	100,000	-	100
Acquisition of Assets	2,272,008,661	3,376,847,695	-32.71
Totals	9,914,836,386	10,402,282,601	-4.69

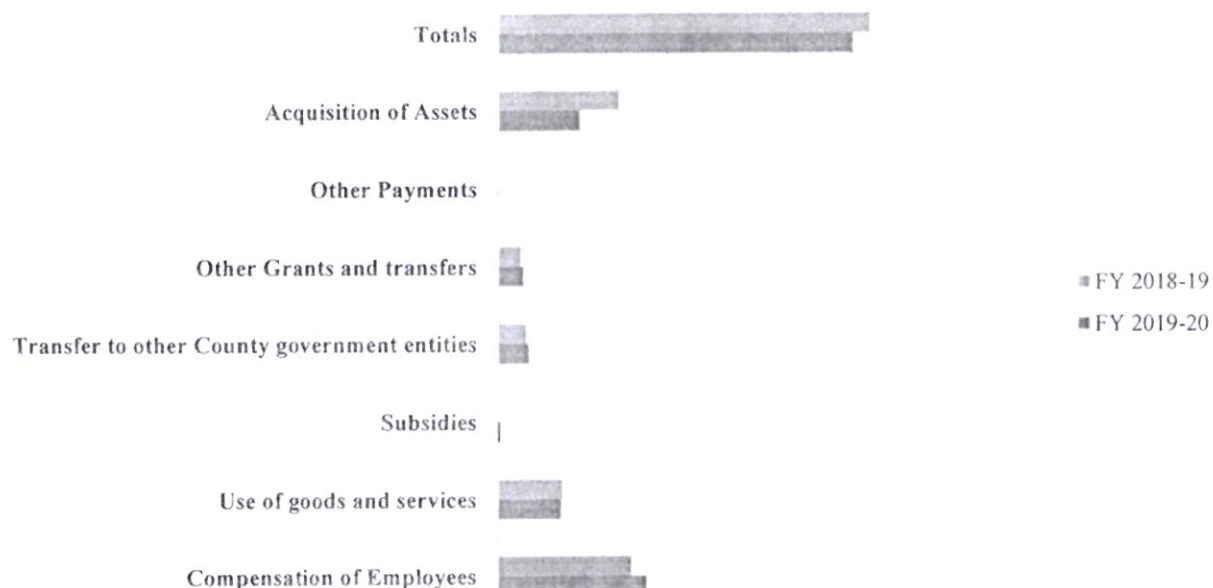
A trend wise analysis of the actual expenditure per item classification as a proportion of the total expenditure reveal that of all the major items selected, employee compensation has increased by 11.57%, Subsidies have increased by 100%, transfers to County government entities has increased by 8.66% and other grants and transfer by 12.15%.

Overall Expenditure has slightly declined by 4.69% compared to previous period. This was noted mainly in the acquisition of assets which dropped by (32.71%). There was delay in review and approval of County budget by County Assembly for the year 2019-2020 which led to low absorption of the budget. Also, the National Treasury failed to release the June tranche of disbursement to the county, thereby reducing absorption substantially since all processed payments had to be cancelled and reported as pending bills. The County operated on vote on account for the first five months of the year before an agreement to be reached and budget approved.

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

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Expenditure by Economic Classification



From the above graph, it's clear that overall expenditure dropped mainly due to a large drop in acquisition of assets. This was as result of non-disbursement of June tranche of equitable share which led to reduced absorption especially for development.

Table 3: Budget and Expenditure Analysis (Kshs)

The table below shows analyses the budget and expenditure trends for the last four years. Recurrent expenditure rose from 90.2% in 2016-17 to 98.54% in 2019-20. Likewise, development expenditure has dropped from 74% to 59.63% in relation to total budget over the same period. Overall absorption has slightly declined by 4.94% from the previous period; 89.0% to 84.06% in 2019-20.

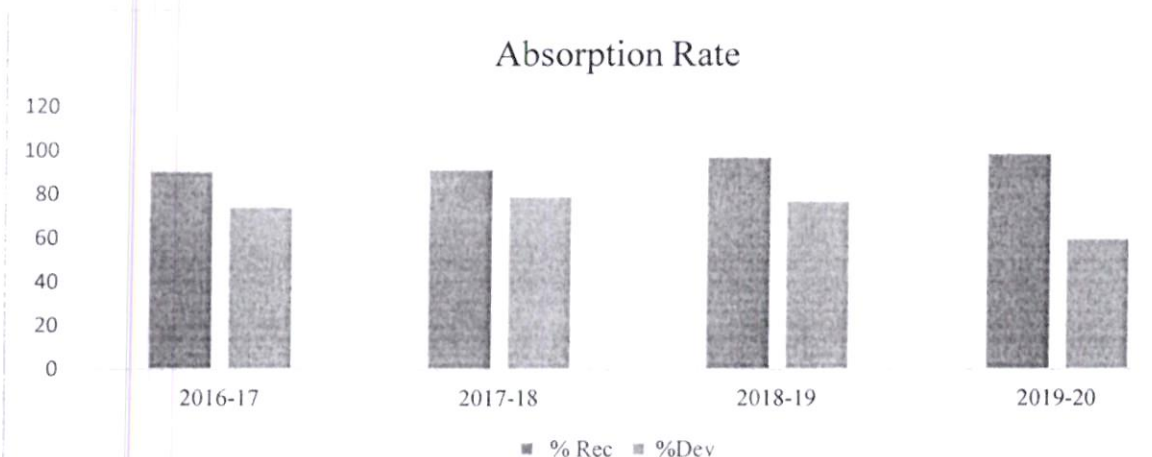
Year	Budget			Expenditure			Absorption		
	Rec	Dev	Total	Rec	Dev	Total	% Rec	% Dev	% Total
2016-17	5,750,303,234	5,220,102,781	10,970,406,015	5,185,250,974	3,862,217,415	9,047,468,389	90.2	74	82.5
2017-18	6,688,208,350	4,555,144,465	11,243,352,815	6,104,690,497	3,600,901,544	9,705,592,041	91.3	79.1	86.3
2018-19	7,059,912,886	4,628,759,560	11,688,672,446	6,841,967,785	3,560,314,816	10,402,282,601	96.9	76.9	89.0
2019-20	7,404,757,789	4,390,491,174	11,795,248,963	7,296,712,134	2,618,124,253	9,914,836,387	98.54	59.63	84.06

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

The graph below shows the absorption rates recorded over the past four years



2.2 Physical Progress

According to a review of the implementation of the CIDP 2018-2022, some of the key achievements include:

- Completion of stalled health facilities and construction of new facilities including the upgrading and elevation of Ikutha health centre to a level four (4) hospital through the expansion and equipping of the hospital;
- Investment in small honey industries, provision of open irrigation kits, provision of greenhouses to increase food production and farmers' income;
- Tree planting to increase forest cover including legislative measures to regulate the cutting of trees and sale of charcoal;
- Increased access to water through the provision of water tanks to public health centres, ECDE Centres and market centres, drilling of boreholes and construction of earth dams
- Construction of bridges and culverts, markets; and mapping of existing tourism potential areas.
- Construction and equipping of the Kitui County Textiles Centre, with branches now in Mutomo and Mwingi operationalisation planned for 2020-21 financial year.
- Construction and operationalization of Kwa Kilui ballast crusher

2.3 Status of County Flagships

S/N	Key Projects 2018 -2022 CIDP	Flagship	Department	Status	Management Comment
1.	Honey plants	Processing	Trade, Investment and Cooperatives	Ongoing	The project has been rolled out by giving eligible farmers modern beehives to enhance honey production and wealth creation.
2.	Kitui Textiles Company	County	Trade, Investment and Cooperatives	Ongoing	The project is fully established and operational, creating employment to the youth and contributing to wealth creation in the County.
3.	Ballast Crusher		Trade,	Ongoing	The Ballast Crusher has been installed and

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

S/N	Key Flagship Projects 2018 -2022 CIDP	Department	Status	Management Comment
		Investment and Cooperatives		operational thus creating employment and contributing to wealth creation in the County.
4.	Kitui County Health Insurance Cover	Health and Sanitation	Ongoing	The project is fully operational thus enabling citizens to access improved healthcare at affordable rates. Renewal of the Health Insurance Cover usually happens every year at a premium of Kshs. 1,000 per household.
5.	Ndengu Revolution	Agriculture, Water and Livestock Development	Ongoing	Through the Ministry of Agriculture and donor assistance (KCEP-CRAL), farmers are usually given farm inputs such as seeds and fertilizers at subsidised rates in order to boost productivity for continued food security.
6.	Kitui County Livestock Improvement Programme/Artificial Insemination	Agriculture, Water and Livestock Development	Ongoing	The Ministry of Agriculture in collaboration with the ASAL funding has been doing artificial insemination to improve livestock quality and productivity within the County.
7.	Kitui pharmaceuticals	Health and Sanitation	Ongoing	Due to the outbreak of Covid-19 Pandemic, the County established Kitui Pharmaceuticals to help in the production and distribution of hand sanitizers and cleaning materials at affordable prices.
8.	Kitui youth skills enterprise centre	Basic Education, ICT and Youth Development	Ongoing	Through the Ministry of ICT and Youth Development, the County has established a youth Skills and Enterprise Centre which produces construction materials at affordable rates. This has also created employment.
9.	Kitui Foods Corporation	Agriculture, Water and Livestock Development	Ongoing	The project aims at Value addition and storage of farm output such as fruits e.g., Mangoes and cereals; packaging of Ndengu.
10.	Meander Irrigation Program	Agriculture, Water and Livestock Development	Ongoing	Through the Ministry of Agriculture, farmers are given farm inputs such as seeds and tractor ploughing services at subsidised rates in order to boost productivity for continued food security.

2.4 Implementation Challenges and recommendations

1) Wage bill

Kitui County wage bill accounted for 42.3% of the actual total expenditure as opposed to 37% of the budgeted expenditure. This compares well to national average of 42%. The increased wage bill was brought about by increased demand for healthcare due to launch of Kitui County Health Insurance Cover (K-CHIC) led to increment in healthcare uptake to 215,000 patients from August – December 2018 compared to same period the previous year (2017) of 107,000 patients. This translated to upsurge of the uptake for healthcare services in public hospitals by 100 per cent within one year. Due to the public demand for healthcare access and additional health facilities more healthcare workers were recruited

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

to reduce the workload on the existing staff. This has led to increment of the Health PE budget from Kshs 1.47 Billion in 2017/18, Kshs 1.969 Billion in FY 2018/19 and Kshs 2.328 Billion FY 2019/20 and consequently raising the percent of the PE to total revenue from 33% in 2017/18 to 37% in 2019/20. Other factors resulting to high percentage of wage bill include other devolved services – Infrastructure, Agriculture and defunct local authority's staff among others and low local revenue to cater for the deficit. In addition, annual salary increment has resulted to the wage bill surpassing the 35 percent of the total revenue.

2) Budget Approval

Mistrust between the County Assembly and the County Executive leading to back-and-forth movements in budget approval, affecting program implementation. The County operated on vote on account for the first five months of the year. This led to some delays in reviewing budget that would have enabled the County to clear some pending bills.

3) Staffing

Human resource challenges including inadequate technical staff to implement planned projects, and lack of clear mandate in intergovernmental relations regarding the recruitment, discipline, and transfer of employees in some sectors especially health.

4) County public service board

During the year, the County had no County Public Service Board in place and therefore promotions and recruitment for various staff was not possible and this affected service delivery in some departments of the County.

5) Disbursement of funds

Financial challenges to the implementation of the CIDP have included delayed disbursements by the National Treasury, underperformance of local revenue targets, and inability to attract alternative sources of finance like Public-Private-Partnerships.

6) COVID-19 Pandemic

Covid-19 Pandemic affected the County operation especially on collection of own revenue as the county fully halted open market operations to reduce the transmission of the Covid-19 Virus. It's important to note that the main source of revenue for the County is Stock fees and Cess from the open markets. This led to drop in revenue collection by 8% as compared to previous period.

- 7) High pending bills. As a result of unrealised revenue targets and failure by The National Treasury to disburse June 2020 exchequer release.
- 8) Underperformance in own – source revenue leading to increased pending bills
- 9) Low absorption of development funds as a result of late approval of budget by the County assembly and late release of funds by the exchequer.

Recommendations

The County executive recommends the following in order to mitigate implementation challenges

- 1) **Wage bill:** There is need to invest in flagships geared towards boosting county's own source revenue and offsetting the gap. So far the county has invested on Kitui County Textile Centre, Ballast Crasher, Kitui Youth Empowerment Centre, Kitui Pharmaceuticals, Kitui Foods Corporation, assorted value addition programmes and automation of revenue collection

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

- 2) The County Executive and the Assembly should create rapport to avoid clashes on the budget approval process. The County Assembly should consider passing the Budget by 10th June so as to facilitate submission of the Cash flows to the Controller of Budget on 15th every year. There is also a need for induction and capacity building for members of the County Assembly and Executive on their roles and responsibilities in planning and public financial management. This will reduce back and forth movements in budget approval by the County Assembly.
- 3) Capacity building for staff on financial management, procurement, government accounting procedures and financial reporting is required. Also, there is need to enhance project prioritization in various County departments in the context of limited resources, and enhance local resource projections.
- 4) Operationally, each department should develop a strategic plan aligned with the CIDP. Also, the County should institutionalize a monitoring and evaluation system together with a performance management framework to support the implementation of the CIDP.
- 5) The County in process of constituting County Public Service Board this will enable the staff get relevant promotions and employ required staff with technical expertise.
- 6) The County Government should set realistic revenue targets, guided by the previous actual collection by the same.

2.5 Value for Money Achievements

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

- 1) Construction and equipping of the Kitui County Textiles Centre- this has provided numerous employment opportunities to the members of the Community. Employees to the Centre have been sourced locally. This has played a great role in youth empowerment.
- 2) Construction and operationalization of Kwa Kilui ballast crusher- this has also provided employment for youth and has brought about community empowerment. It is additional source of revenue for the County
- 3) Construction of roads in various areas in the County, partnership with National government and other donors like World Bank through Kenya urban support program has improved the livelihoods of people through easy mobility of goods and services.
- 4) Equipping of various hospital facilities with state of the art machine which has enabled community to have access to improved healthcare.
- 5) Continuous operation of Kitui County health insurance cover which has enables Kitui County citizens to access improved healthcare at affordable rates.
- 6) The County has fully rolled out e revenue to improve revenue collection in Kitui town municipality.

2.6 County's Future Outlook

Expenditure

The broad development policies of the County government provide a clear and progressive approach on the priorities that will receive special attention in the 2020/21 FY. Special focus is given to programmes with direct impact on the five pillars of the Governor's Manifesto on County development agenda, which are: -

- i) Food and water.
- ii) Health care

COUNTY GOVERNMENT OF KITUI

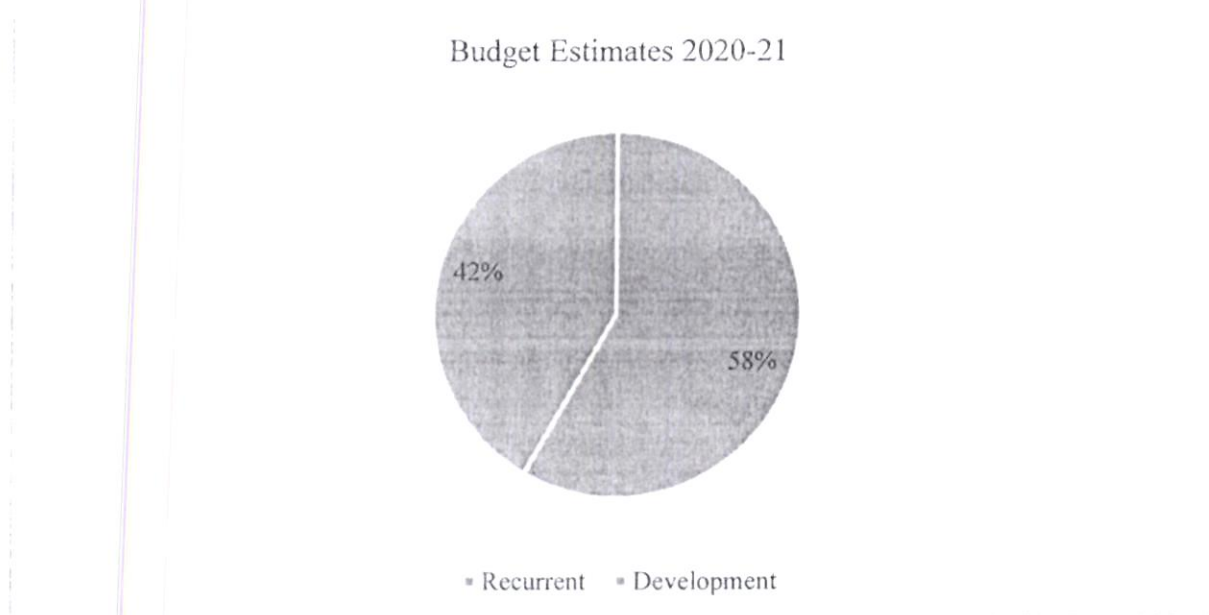
Reports and Financial Statements

For the year ended June 30, 2020

- iii) Education and youth development
- iv) Women Empowerment
- v) Wealth creation

The overall County budget for both executive and County Assembly is Kshs 11.84 Billion comprising of Kshs 10.96 billion for the executive and Kshs 0.88 Billion for Kitui County Assembly. The budget is broken down into Kshs 4.94 Billion development and Kshs 6.9 Billion recurrent expenditure respectively.

Figure 1: breakdown of county development vs recurrent 2020 – 2021 budget



Ministerial Allocation 2020-2021 FY

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

Table 1: Ministerial Allocation (Kshs)

VOTE CODE TITLE	Gross Current Estimates	Gross Capital Estimates	Gross Total Estimates	%
Office of the Governor	359,730,689	1,209,091,299	1,568,821,988	13.25%
Ministry of Public Service Management and Administration	420,170,743	319,411	420,490,154	3.55%
Ministry of Agriculture, Water & Livestock Development	484,903,420	1,044,290,766	1,529,194,187	12.92%
Ministry of Basic Education, ICT & Youth Development	499,728,204	326,615,173	826,343,376	6.98%
Ministry of Lands, Infrastructure, Housing & Urban Development	250,273,325	756,755,065	1,007,028,391	8.51%
Ministry of Health & Sanitation	2,752,356,973	657,122,965	3,409,479,937	28.80%
Ministry of Trade, Cooperatives & Investment	372,332,607	267,380,214	639,712,821	5.40%
Ministry of Environment & Natural Resources	97,662,596	122,086,388	219,748,984	1.86%
Ministry of Tourism, Sports & Culture	115,045,693	88,463,640	203,509,332	1.72%

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

The County Treasury	512,144,037	88,862,531	601,006,568	5.08%
County Public Service Board	33,952,646	-	33,952,646	0.29%
County Assembly	836,025,472	44,976,687	881,002,159	7.44%
Kitui Municipality	99,108,925	300,483,605	399,592,531	3.37%
Mwingi Town Administration	69,858,816	30,068,729	99,927,545	0.84%
Total Voted Expenditure Kshs	6,903,294,146	4,936,516,473	11,839,810,619	100%

Source: Kitui County Treasury 2019

Sector Specific Budget Allocations

a) Food and Water

Programme/ project	Budget millions)	(Kshs
Crop Development and Management		307.33
Agribusiness and Information Management		57.61
Agricultural Extension Services and Training		78.60
Irrigation and Drainage Infrastructure		0.022
Fisheries Development and Management		-
Livestock Resources Management and Development		52.14
Water resources management		548.58
Total		1,044.29

b) Health Care

Programme/ Project	Budget millions)	(Kshs
Maternal and Child Health		79.13
Preventive & Promotive Health Services		-
Curative Health Services		577.95
Total		657.09

c) Education and Youth Development

Programme/ Project	Budget millions)	(Kshs
Primary Education		75.83
ICT Infrastructure Development		-
Youth Training and Development		248.35
Quality Assurance and Standards		2.43
Total		326.62

d) Women Empowerment

Programme/ project	Budget millions)	(Kshs
County Empowerment Fund		180
Total		180

e) Wealth Creation

Programme/ project	Budget millions)	(Kshs
Trade development and promotion including construction of abattoirs, cottage industries, modern kiosk, purchase of livestock trucks		321.23
Branding and marketing of Kitui county products		10.09

COUNTY GOVERNMENT OF KITUI**Reports and Financial Statements****For the year ended June 30, 2020**

Programme/ project	Budget (Kshs millions)
Mineral Testing Lab	12.38
Development and management of sports facilities including sports talent development	61.9
Development of wildlife conservancy and tourism centres.	37.53
Total	443.13

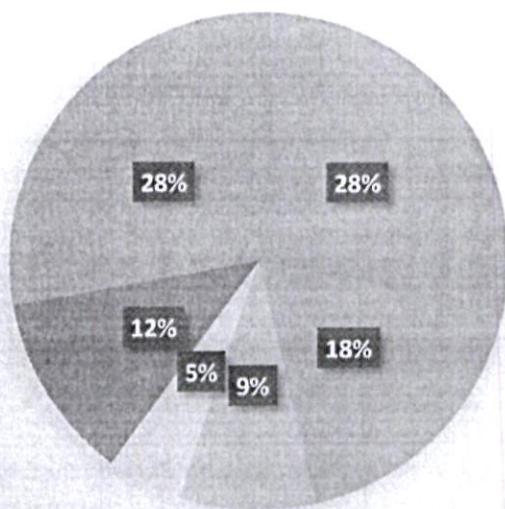
The Enablers of the 5 pillars

Programme/ project	Budget (Kshs Million)
Kitui County Emergency Fund	18.02
Capacity building program (World Bank Grant) i.e., Kenya Devolution Support Programme (KDSP)	70.84
ICT infrastructure development	23.33
Physical planning including engineering designs and design plans	32.67
Land survey and mapping	11.95
Support of land adjudication and settlement and titling	11.44
Housing development and human settlements including low-cost housing programme,	17.58
Construction of roads and bridges including grading and murraming major roads and access roads, and road maintenance levy funds	734.16
Climate change adaptation and mitigation including tree planting and alternative livelihood programmes	2.71
Alternative energy technologies including solar lighting projects	99.45
Total	1022.15

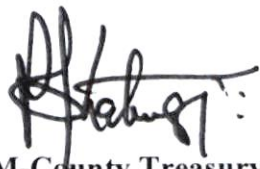
Figure 2: summary of 2020/2021 budget allocation per pillars

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Budget allocation per pillar



- Food and Water
- Health care
- Education and Youth Development
- Women Empowerment
- Wealth Creation
- Enablers of the 5 Pillars


Sign
CECM-County Treasury
County Government of Kitui

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's against predetermined objectives.

Strategic development objectives

The County's 2018-2022 CIDP has identified thirty key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

The thirty (30) strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks. While specific sectors will be responsible for delivery and achievement of specific objectives, a multi-sectoral approach is emphasised for the collective delivery of the CIDP. As such, the delivery of this CIDP promotes a "Delivery-As-One Approach" as opposed to a "Silo Approach" to service delivery

The thirty (30) key development objectives of the Kitui County's 2018-2022 CIDP are:

1. Food security and water
2. Ending drought emergencies
3. Access to certified inputs to enhance agricultural productivity
4. Expansion of irrigation schemes
5. Universal Health Coverage (UHC) – quality and affordable healthcare
6. Combating communicable and non-communicable disease
7. Pro-poor support program – Bursary support to needy students
8. Free ECDE
9. Promote values and principles of governance as provided in Articles 10 and 232 of the Constitution
10. Increased access to water (drilling of boreholes, water dams and extending piping network)
11. Ending open defecation
12. Participation by local communities in water management
13. Implementation of WASH programs in Schools
14. Increased access to electricity including off-grid for public institutions
15. Promotion of alternative energy efficient technologies to conserve forests
16. Wealth creation – agriculture and livestock value addition
17. Support to SMEs including access to finance
18. Support development of cottage industries
19. Promotion of agricultural value addition
20. Implementation of Community-Level Infrastructure development
21. Implementation of pro-poor support programs
22. Urban development planning to ensure access of all to basic services
23. Sustainable management of natural resources

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

24. Implementation of Ending Drought Emergencies initiatives (Mitigation and adaptation)
25. Water catchment conservation and Rehabilitation
26. Tree growing to improve forest cover
27. Ensure effective, accountable, and transparent institutions at the County level
28. Combat corruption at the County level
29. Ensure participatory and representative decision-making at the County level
30. Strengthen own source revenue mobilization

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the thirty (30) development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives: All the thirty development objectives have been addressed in the 5 pillar manifesto as follows;

Department	Objective	Outcome	Indicator	Performance
Agriculture department, water department & livestock department	To ensure food security and water.	Increased access to food security and water	% of people with access to food security and water	In FY 19/20 we increased access to food security and water through various projects including drilling of boreholes, earth dams, meander projects, seed distribution, tractor ploughing, establishment of irrigation schemes, pipeline extensions, promotion of agricultural value addition through livestock improvement, participation of communities in water management, water catchment conservation and rehabilitation etc.
Health and sanitation	To improve health status of the individual, household and the community at the County	Increased access to quality health care	% increase of access to quality health care in the county	Several programs have been done to improve access to quality health services which includes; construction of health centres, maternity wings, upgrading of hospitals, supply of drugs to the county hospitals, Universal Health Coverage (UHC), Combating communicable and non-communicable disease, etc
Basic, education, ICT and Youth development, Trade department, Cooperatives department,	To improve education and youth development	Increased access to quality education	No. of ECDE classrooms constructed	Several ECDE classrooms have been constructed to improve access to quality education
			No. of ECDE teachers recruited	The County has recruitment ECDE teachers as a measure to improve access to basic education
			Improved health and	The department has implemented WASH equipment

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

Office of the Governor			sanitation in ECDE Centres	in ECDE centres
		Improved youth Welfare and Development	Youth empowerment	The department has initiated programmes that empower youth which includes, youth training, youth employment, youth talent development, etc
Trade department, Office of the Governor.	To empower women	Improved women Welfare and Development	Women empowerment	Programs which address women empowerment include; women empowerment fund, employment in the cottage industry, support of women groups through trainings and sensitization, access to procurement opportunities, etc
Trade department, Agriculture department, Tourism department, water department, Environment department, health department	To create wealth		Wealth creation	The programmes which address this pillar include; textile industry, ballast crusher, cabros making, interlocking bricks, irrigation schemes, livestock improvement, establishment of tourism attraction centres, forest conservation measures, etc

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY

The County Government exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on three pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile -

The County Government has prepared a strategic plan, the Kitui County Integrated Development Plan (CDP) that incorporates a 10-year plan for the County's flagship projects and plans.

The formulation process saw to it that consultative stakeholder meetings were held. Views and proposals were collected from both private and public stakeholders and the same incorporated in the plan.

Numerous researches were conducted on preparation of strategic plans to ensure compliance to both local and international standards. The plans and flagship projects constituted in the plan were researched on their viability and need in the County to ensure relevance. As a result, white elephants have been avoided by the County.

The strategic plan is in tandem with the National Government's blueprints. The provided guidelines by the National Government are adhered to ensure harmony in realization of the devolution dream.

2. Environmental performance

In a bid to preserve the environment, The County Ministry of Environment and Natural Resources formulated a charcoal policy to curb the burning and selling of the charcoal in the County. This was a measure to the diminishing forest cover and the disappearance of indigenous trees from the County vegetation. This has been instrumental in regulating the charcoal business in the County

Taking into account the dry conditions of the County, an environmental policy was formulated to give guidelines on how to preserve and increase the County tree cover. Waste disposal has also been regulated by setting aside specific dumping sites for all the County waste. Regular cleaning is also done to the County markets to ensure a clean environment.

3. Employee welfare

The County Public Service Board is in charge of recruitment of the County employees. Recruitment is determined by the need for more employees and availability of funds. Regular training is offered to the employees to keep their skills up to par with the dynamic job environment.

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

4. Market place practices-

County Ministry of Trade has been instrumental in maintaining the County markets through ensuring proper sanitation by construction and maintenance of toilets, recruitment of market cleaners to ensure cleanliness.

During tough economic times, the County Government gives tax holiday to the small traders, especially those occupying the market stalls.

5. Community Engagements-

The County's main agenda is service to its people. These people consist of the community. The County's plans are to the benefit of the community. Various consultative forums are held and the community invited to give their views. The entire planning budget take into consideration the community proposals and priority is given to their ranking of the projects they propose.

There has been provision of car washing machines to the youths to promote business growth amongst them.

The County empowerment fund financially enables the vulnerable members of the community for business start-ups and also expansion.

The Kitui County Textiles Centre has provided numerous employment opportunities to the members of the Community. Employees to the Centre have been sourced locally. County Ministry of Agriculture has also been providing free seeds and pesticides to community farmers to promote agriculture-both subsistence and also commercial.

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163, 164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

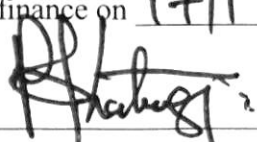
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2020, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

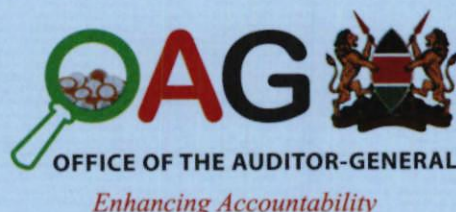
The County Government's financial statements were approved and signed by the CEC member for finance on 17/12/ 2020.



County Executive Committee Member – Finance

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KITUI FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements County Executive of Kitui set out on pages 1 to 49, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation- recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

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

Basis for Disclaimer of Opinion

1. Unconfirmed Opening Receipts and Payments Balances

The statement of receipts and payments reflects opening total receipts and payments of Kshs.9,971,765,460 and Kshs.10,402,282,601, respectively resulting to a deficit of Kshs.430,517,141. However, as reported in the previous year, the receipts and payments balances were not supported with receipt counterfoils and payment vouchers. Management had explained that the documents were destroyed during a fire incidence on 21 July, 2019 when the County Registry was burnt. The outcome of the investigations was still unknown at the time of concluding the audit.

Under the circumstances, the accuracy, completeness and validity of the receipts and payments opening balances of Kshs.9,971,765,460 and Kshs.10,402,282,601, respectively could not be confirmed.

2. Variances Between Financial Statements and IFMIS Balances

The following balances reflected in the financial statements for the year ended 30 June, 2020 were at variance with Integrated Financial Management Information System (IFMIS) trial balance as summarized below:

Component	Financial Statements Balance (Kshs)	IFMIS Trial Balance (Kshs)	Variance (Kshs)
Exchequer Releases	8,872,917,771	34,200	8,872,883,571
Proceeds from Domestic and Foreign Grants	8,455,642	0	8,455,642
County Generated Receipts	408,285,164	0	408,285,164
Compensation of Employees	4,193,011,541	4,301,776,703	(108,765,162)
Use of Goods and Services	1,782,897,070	1,653,473,417	129,423,653
Subsidies	81,274,567	81,288,050	(13,483)
Transfers to other Government Units	876,406,892	814,550,751	61,856,141
Other Grants and Transfers	709,137,655	42,635,250	657,502,405
Acquisition of Assets	2,272,008,661	2,219,708,540	52,300,121
Other Payments	100,000	1,065,000	(965,000)
Bank Balances	1,010,705,464	(5,408,586,185)	6,419,291,649
Cash Balances	1,085,538	(26,677,801,381)	26,678,886,919
Accounts Receivables- Outstanding Imprest & Clearance Accounts	5,552,900	185,835,752	(180,282,852)
Accounts Payable	198,686,201	13,933,997,693	(13,735,311,492)
Fund Balance B/F	778,681,155	(36,532,722,517)	37,311,403,672

Consequently, the accuracy and completeness of the financial statements could not be confirmed.

3. Own Generated Revenue

The statement of receipts and payments reflects county own generated receipts of Kshs.408,285,164 for the year ended 30 June, 2020. However, a review of the County revenue streams revealed that revenue from two (2) streams namely; ballast crusher at Kwa Kilui and cabro processing plant at Manyenyoni youth training centre had not been incorporated in the financial statements. No satisfactory explanation was provided despite the high revenue potential of the streams from the initial investment outlays.

Consequently, the accuracy and completeness of county own generated receipts of Kshs.408,285,164 for the year ended 30 June, 2020 could not be confirmed.

4. Compensation of Employees

4.1. Unsupported Cost of Temporary Employees

The statement of receipts and payments reflects an expenditure of Kshs.4,193,011,541 under compensation of employees which, as disclosed in Note 11 to the financial

statements, includes an amount of Kshs.420,068,878 relating to basic wages of temporary employees. However, supporting documents for the expenditure including authority from the county public service board, appointment letters and copies of the identity cards for the employees were not provided for audit review.

Consequently, the accuracy and validity of basic wages of Kshs.420,068,878 for the year ended 30 June, 2020 could not be confirmed.

4.2 Unsupported Social Security Deductions

The expenditure of Kshs.4,193,011,541 under compensation of employees also includes an amount of Kshs.5,807,118 relating to compulsory national social security schemes contributions. However, the schedule of salary deductions provided for audit revealed that NSSF deductions amounted to Kshs.1,714,645 leading to an unsupported expenditure of Kshs.4,092,473.

Consequently, the accuracy and validity of the national social security schemes contributions of Kshs.5,807,118 could not be confirmed.

5. Unsupported Use of Goods and Services

The statement of receipts and payments reflects an expenditure of Kshs.1,782,897,070 under use of goods and services which, as disclosed in Note 12 to the financial statements, includes an amount of Kshs.64,820,474 in respect of printing, advertising, information supplies and services. The latter balance includes an amount of Kshs.1,976,000, which was not supported by any documentation.

Further, the expenditure of Kshs.1,782,897,070 under use of goods and services includes an amount of Kshs.196,388,309 incurred on training expenses. However, an expenditure of Kshs.550,800 on non-pharmaceutical items was misclassified under training. In addition, procurement documents including tender evaluation reports were not provided for audit review.

Under the circumstances, the accuracy, completeness and validity of printing, advertising, information supplies and services cost of Kshs.1,976,000 and training expenses of Kshs.550,800 could not be confirmed.

6. Acquisition of Assets

The statement of receipts and payments reflects an expenditure of Kshs.2,272,008,661 under acquisition of assets which, as disclosed in Note 17 to the financial statements, includes an amount of Kshs.209,964,417 relating to construction of buildings. However, an amount of Kshs.57,561,322 in respect of transfers to village polytechnics was wrongly classified as construction of buildings.

Further, the expenditure of Kshs.2,272,008,661 under acquisition of assets also includes an amount of Kshs.212,752,553 relating to research, studies, project preparation, design

and supervision. However, the latter balance includes an amount of Kshs.17,565,729 incurred on spare parts, fittings, servicing and repairs of heavy machinery which should have been charged to repairs and routine maintenance of motor vehicles and other transport equipment budget.

From the foregoing, the accuracy, completeness and validity of construction of buildings balance of Kshs.57,561,322 and research, studies, project preparation, design and supervision balance of Kshs.17,565,729 could not be confirmed.

7. Unsupported Expenditure on Projects

7.1. Installation of Water Heating Systems at Kitui County Referral Hospital

The County Executive awarded a tender for installation of water heating systems at Kitui County Referral Hospital at a contract sum of Kshs.11,936,080 which was paid in full during the year under review. However, physical verification on 12 November, 2020 revealed that water heating systems at maternity wards 3 and 4 were not working. Further, the payment vouchers provided were not supported by the Bill of Quantities, making it difficult to determine the scope of works in the contract.

7.2. Construction of Medical Store at Kitui County Referral Hospital

During the year under review, an amount of Kshs.2,032,340 was incurred on construction of a medical store at Kitui County Referral Hospital against a contract sum of Kshs.8,749,210 and a completion date was 12 September, 2019. A physical inspection in November 2020, revealed that the project was approximately 50% complete. However, the contractor was not on site while the contract period had expired and no extension processed. Further, progress reports, Bill of Quantities and site minutes were not provided for audit review.

7.3. Construction of X-Ray Room at Kauwi Sub County Hospital

During the year under review, an amount Kshs.2,637,670 was paid for the construction of an X-ray room at Kauwi Sub County Hospital. The contract was awarded on 24 May, 2019 at a contract sum of Kshs.8,749,210 with an expected completion date of 24 September, 2019. Site inspection carried out in November, 2020 revealed that the project had stalled at approximately 30% completion level. Further, the contractor had abandoned the site since February, 2020 while the contract period had lapsed. In addition, the Bill of Quantities, site handing over minutes, contractors work plan, progress reports and valuation reports from the county works offices were not provided for audit review.

7.4. Construction of Medical Ward at Mwingi Level IV Hospital

The County Government paid an amount of Kshs.4,003,120 for the construction of a medical ward at Mwingi Level IV Hospital. The contract was awarded on 2 March, 2019 at a contract sum of Kshs.65,532,720 for a period of 18 months. Physical verification in

November, 2020 revealed the project had stalled at foundation level estimated at 1% of the construction works while the contractor had abandoned the site. Further, the approved Bill of Quantities, site handing over minutes, progress and valuation report from the county works offices and the contractors work plan were not provided for audit review.

7.5. Construction of Tuition Block at KMTC Mwingi Hospital

During the year under audit, the County Executive made payments of Kshs.851,382 towards the construction of a tuition block at the Kenya Medical Training College (KMTC) Mwingi Hospital. The contract was awarded on 4 January, 2019 at a contract sum of Kshs.17,027,650 for a duration of 9 months. However, physical verification of the project in November, 2020 revealed that the project had stalled at foundation level with only 1% of the construction works done. Further, project signage had not been erected at the site and documents relevant to the implementation of the project such as; approved bill of quantities, site handing over minutes, payment certificates, progress and valuation report from the county works officer and the contractors work plan were not provided for audit review.

Under the circumstances, the accuracy, completeness and validity of the expenditure of Kshs.21,460,592 incurred on the above five (5) projects could not be confirmed.

8. Budgetary Control and Performance

The summary statement of appropriation-recurrent and development combined reflects final budgeted and actual receipts on comparable basis of Kshs.11,795,248,963 and Kshs.10,719,357,094, respectively resulting in under-collection of Kshs.1,075,891,869 or 9% of the approved budget. The county own generated revenue budget amounted to Kshs.600,000,000 out of which Kshs.408,285,164 was realized resulting to a shortfall Kshs.191,714,735 or 32%.

Further, of the realized revenue amount of Kshs.10,719,357,094, only Kshs.9,914,836,386 was utilized resulting to an under absorption of Kshs.804,520,708 or 8% on the available funds. The underutilization of funds implies that some of the planned programmes and activities for the year were not undertaken which may have impacted negatively on the service delivery for the residents of the County.

9. Pending Bills

As disclosed in Note 7.9 on Other Important Disclosures, the County Executive had pending bills totalling Kshs.1,655,920,402 as at 30 June, 2020 as analyzed in Annex 2, Annex 3 and Annex 4. Included in the balance are pending accounts payables brought forward from 2018-2019 financial year totalling Kshs.652,034,672, some of which date far back to 2014. Management did not provide an explanation on why the long outstanding bills were not taken as a first charge and prioritized for payments in the year under audit as required by Section 41(2) of the Public Finance Management (County Governments) Regulations, 2015. The Section states that debt service payments shall be a first charge

on the County Revenue Fund and the Accounting Officer should ensure this is done to the extent possible that the county government does not default on debt obligations.

Failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

10. Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2020. Management has not provided reasons for the delay in resolving the prior year audit issues.

11. Non-Compliance with Law on Development Expenditure Threshold

The statement of receipts and payments reflects total expenditure of Kshs.9,914,836,386 comprising of recurrent and development expenditure of Kshs.7,144,129,574 and Kshs.2,770,706,813, respectively. However, development expenditure accounted for 28% of the total expenditure which is below the 30% threshold stipulated by Section 25(1) (g) of the Public Finance Management (County Governments) Regulations, 2015.

The Management was, therefore, in breach of the law.

12. Failure to Establish an Emergency Fund

The Management incurred an emergency expenditure of Kshs.34,801,661 during the year under review. However, the County Executive did not have an emergency fund in place in contravention of Section 110 of the Public Finance Management Act, 2012 which stipulates that, an emergency fund may be established to finance emergencies from appropriated funds.

Consequently, the Management is in breach of the law.

13. Irregular Payments to Council of Governors

During the year under review, the Management paid an amount of Kshs.2,500,000 to the Council of Governors which was reported under other operating expenses. This is contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides for funding of operations of the Council of Governors operation by the National Government.

The Management was, therefore, in breach of the law.

14. Unutilized Medical Equipment

The Management procured medical equipment for Kauwi Sub-county hospital at a contract price of Kshs.2,457,000 and for Katulani Sub-county hospital at a cost of Kshs.2,174,500. However, physical verification during the months of October and November, 2020 revealed that, although the equipment were delivered in October, 2018, they were lying idle in the stores instead of being tested and commissioned for the

intended use. Further, Management paid an amount of Kshs.5,780,000 for the supply of laboratory equipment to Kitui County Referral Hospital delivered on 19 November, 2018. However, a physical verification in November, 2020, revealed that two chemistry analyzers had not been commissioned and had not been put to intended use.

In the circumstances, it was not possible to confirm whether value for money has been realized on expenditure of medical equipment valued at a total cost of Kshs.10,411,500.

15. Irregular Procurement of Water Supply System

The contract for upgrading of water supply reticulation system lot 2 was awarded on 12 April, 2019 at a contract sum of Kshs.49,979,575. The contract duration was for a period of six (6) months from 15 April, 2019. The Tender Evaluation Committee carried out the preliminary, technical and financial evaluation of the tenders through the e-procurement system and issued a GOK IFMIS Evaluation Matrix Report. However, only one bidder with a bid price of Kshs.49,999,484 attained threshold mark of 70% to progress to the financial evaluation stage as was stipulated in the evaluation criteria. However, a bidder who had scored a technical score of 55% that was below the set threshold of 70% was allowed to proceed to financial evaluation stage and finally awarded the contract. This was contrary to the Public Procurement and Asset Disposal Act, 2015.

In view of the foregoing, the Management was in breach of the law.

16. Projects Implementation

16.1 Improvement of National Oil-Naivas Road

The County Executive entered into a contract with a local contractor for improvement of Naivas-National Oil road within Kitui town to bituminous standards in January, 2019, at a contract sum of Kshs.39,296,611. Physical verification carried out on 5 November, 2020 revealed a section of the road of approximately fifty (50) meters was completed only on one lane. Management explained that the contractor was not able to complete the said section as the owner of a property, which was to be demolished to pave way for the road, had sued the County Executive and obtained stay orders. However, the contractor was paid the full contract amount despite the remaining section of the road being undone.

16.2 Contract for Upgrading of Redeemed Gospel- St.Philips-Kiembeni-Igloos-Slaughter Road

The County Executive also awarded a contract for upgrading of the Redeemed Gospel-Kiembeni Road opposite Naivas to bitumen standards and Cabro paving works on 6 August, 2019, at a contract sum of Kshs.44,997,061. Physical verification carried out on 5 November, 2020 revealed that potholes had developed on a section of the road at the junction adjacent to Igloos Hotel. Further, drainage channel for part of the road near Kiembeni was poorly done as there were storm water pools on the sides of the road. However, the contractor had been paid in full and discharged of their responsibilities under the contract.

In the circumstances, value for money was not realized from the expenditure of Kshs.44,997,061 incurred on the road project.

16.3 Maintenance of Inyuu-Kamaembe-Kilingie Road

A contract for maintenance of Inyuu-Kamaembe road was awarded on 8 April, 2020 at a contract sum of Kshs.22,350,383. Physical verification carried out on 5 November, 2020 revealed that one of the culverts had developed huge cracks while the gabions constructed on section of the road had failed. However, the contractor was paid in full without remedying the noted defects.

Consequently, value for money has not been realized from the road maintenance expenditure of Kshs.22,350,383 incurred.

16.4 Construction of Water Reservoir at Mwingi Hill

During the year under audit, the County Executive awarded a contract for the construction of water reservoir at Mwingi hill at a sum of Kshs.8,691,050. Physical verification of the project done on 12 November, 2020, revealed that, the earth dam was complete and in use. However, the land on which the reservoir was constructed is a private land reported to have been donated to the community by three (3) residents as per an agreement dated 7 April, 2020. However, the owners of the land had started tiling and grazing animals on the land parcel within the dam area which could cause silting and contamination of the water.

In the circumstances, the County Executive is exposed to risk of loss of the investment made on the water dam for lack of rightful ownership to the parcels of land.

16.5 Contract for Maintenance of Kwa Kavevi - Ngengeka - Kavuta Road

During the year under review, the County Executive awarded contract for maintenance of Kwa Kavevi-Ngengeka-Kavuta road at a sum of Kshs.9,824,853. Physical verification conducted on 13 November, 2020 revealed the contractor was not on site while the completed sections of the road near Kavuta dispensary had developed defects. Gulleys had also formed on three of the culverts near the dispensary while the moldings had been eroded by storm water. The culvert at the entrance to the dispensary also had a huge crack posing a threat to the users of the dispensary. There was apparent evidence of poor workmanship on the road works coupled with delayed completion.

Consequently, value for money may not be realized with the continued delay in project implementation and failure to rectify the apparent defects.

16.6 Maintenance of AIC Mbau Thonzweni - Tumila - Ndoto Njema Road

During year under review, the County Executive awarded a contract for the maintenance of AIC Mbau Thonzweni - Tumila - Ndoto Njema road at a sum of Kshs.12,981,502. Physical verification of the project done on 12 November, 2020 revealed that the

contractor was not on site and there were notable debris at the drifts and in the culverts. Further, there was formation of gully at Tumila area which may render the road impassable.

16.7 Construction of Pay Point and Waiting area at Kitui County Referral Hospital

During the year under review the Management paid Kshs.3,712,650 for the contract for the construction of pay point and waiting area at Kitui County Referral Hospital. Physical verification carried out on 11 November, 2020 revealed that the contractor was not on site. Further, the structure although declared complete had no electrical fittings with wires hanging loosely and had a leaking roof at the pay point and the waiting area, which was damaging the ceiling.

16.8 Construction of Perimeter Wall and Fencing at Mwingi Hospital

During the year under review, the County Government paid an amount of Kshs.3,195,569 against a contract of Kshs.30,000,000 awarded on 4 January, 2019 for partial construction of perimeter wall and chain link fencing at Mwingi Level IV Hospital. The contract period which was for 5 months had since lapsed. Project verification done in November, 2020 revealed that, the project had stalled at 45% completion level while the contractor had abandoned the site. There is no evidence of the contractor having sought extension after the expiry of the contract period.

In the circumstances, I am unable to confirm whether the public will obtain value for money from the on projects.

17. Stalled Projects from Prior Years

17.1 Construction of Multi-Storey Maternity Ward at Kitui County Referral Hospital

During the year under review, an amount of Kshs.9,559,250 was paid to a contractor for the construction of a multi-storey maternity ward at Kitui County Referral Hospital. The tender had been awarded on 11 May, 2017 at a contract sum of Kshs.242,782,653 with a duration of twenty-four (24) months. However, the project file presented for audit review lacked inspection and engineer's valuation reports showing value of certified works. Further, physical verification done on 11 November, 2020 revealed that the project had stalled at slab level and the contractor was not on site.

The completion of the project is therefore doubtful and value for money may not be realized.

17.2 Construction of Amenity Block at Kitui Referral Hospital

The County Executive paid a contractor an amount of Kshs.6,533,528 during 2018/2019 financial year for the construction of an amenity ward at Kitui Referral Hospital. The contract had been awarded in 2016-2017 financial year at a sum of Kshs.144,775,000 with a contract period of 24 months. However, physical verification done on

11 November, 2020, revealed that the project had stalled at the slab level and the contractor was not on site. Further, only works valued at 16.4% had been certified despite the contract period having elapsed with no extension of time having been granted.

17.3 Construction of Outpatient Block at Mutomo in Kitui South Sub-County

A tender for construction of Outpatient Block at Mutomo in Kitui South sub-county was awarded in the year 2016/2017. Physical verification done in November, 2020 revealed that the project had stalled at the foundation level. The construction was only 2 courses above the ground while the floor slab had not been done. The contractor had demobilized and the site abandoned. The Management, however, did not invoke clause 6 of the contract agreement and Section 140 of the Public Procurement and Asset Disposal Act, 2015 which stipulates the liquidated damages for delayed performance of contract.

17.4 Construction of Mortuary at Mwingi Level IV Hospital

A tender for construction of mortuary at Mwingi Level IV hospital was awarded on 2 March, 2017 at a contract sum of Kshs.20,508,600. During the physical verification done on 12 November, 2020, it was observed that roofing and ceiling had been done which is approximately 80% level of construction works. However, doors, windowpanes, electrical fittings and wiring, plumbing and installation of the machines had not been done. It was further noted that there was poor workmanship since the ceiling was leaking and the contractor had abandoned the site and works had stalled.

17.5 Construction of Maternity Ward at Nuu Sub-County Hospital

A tender for construction of Maternity Ward at Nuu sub-county hospital was awarded in 2016-2017 financial year at a sum of Kshs.5,095,090. However, physical verification on 11 November, 2020 showed that the project had stalled at the roofing stage which is approximately 70% level of construction works and the contractor was not on site. It was further noted that doors, windows, plastering, painting, electrical fittings and wiring and flooring had not been done. There was no evidence of approval of contract time extension.

17.6 Construction of Outpatient Department at Zombe Health Centre

A tender for the construction of outpatient department at Zombe Health Centre was awarded in 2016-2017 financial year at a sum of Kshs.7,835,005. Physical verification done in November, 2020 revealed the project had stalled at the ground /slab level which is approximately 5% level of construction works while the contractor was not on site.

17.7 Construction of Mortuary Building at Kitui County Referral Hospital

A tender for construction of Kitui Mortuary was awarded in 2018/2019 financial year at a sum of Kshs.3,145,177. However, physical verification on 11 November, 2020, revealed that the project had stalled at the walling stage which is approximately 30% level of the building construction and vegetation and bushes had grown inside the incomplete building. It was further noted that roofing, doors, windows, plastering, painting, electrical

fittings and wiring, fixtures and fittings and flooring had not been done. The contractor was not on site and there was no evidence of approval of contract time extension.

17.8 Construction of Blood Transfusion Satellite Building at Kitui County Referral Hospital

Physical verification of projects in Kitui County Referral Hospital during the year, revealed that the construction of blood satellite building which started in 2017/2018 financial year had stalled at walling stage. Further, roofing, doors, windows, flooring, plastering, painting, electrical wiring and fittings had not been done and the contractor was not on site.

In the circumstances, I am unable to confirm when and whether the public will get value for money on the public resources spent.

18. Non-Compliance with the Law on Fiscal Responsibility - Wage Bill

The statement of receipts and payments reflects compensation of employees expenditure of Kshs.4,193,011,541 for the year under review representing approximately 42% of the total revenue of Kshs.9,954,812,932 (excluding Returned CRF issues). Consequently, the compensation of employees cost exceeded the set threshold of 35% stipulated under section 25(1) of the Public Finance Management (County Government) Regulations, 2015.

Consequently, Management is in breach of the law.

19. Non-adherence to One Third Basic Salary Rule

Analysis of the payrolls revealed that nineteen (19) employees drew net salary that was below one third of their basic pay contrary to Section 19(3) of the Employment Act, 2007 which requires that the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of the basic pay.

In the circumstance, the Management is in breach of the law.

20. Non-compliance with Law on Ethnic Composition

Review of human resource records revealed the County Executive had a total of 3,721 employees out of which 3,142 or 84% were from the dominant local community in the County. This is contrary to the provisions of the National Cohesion and Integration Act, 2008 which stipulates that at least 30% of employees should be from communities other than the dominant one.

Consequently, the Management is in breach of the law.

21. Irregular Operation of Commercial Bank Accounts

As disclosed in Note 21 A to the financial statements, the County Executive operated thirty-seven (37) bank accounts. Analysis of bank details revealed that thirteen (13) accounts were in the Central Bank of Kenya (CBK), while the remaining twenty-four (24) bank accounts are held at various commercial banks. This is contrary to the provisions of Section 82(1)(b) of the Public Financial Management (County Governments) Regulations, 2015 which stipulates that all County Governments bank accounts should be maintained at the Central Bank of Kenya except for imprest account.

Consequently, the Management is in breach of the law.

22. Unbanked Revenue

Included in the receipts is an amount of Kshs.12,916,368 being revenue collected during the year but unbanked as at 30 June, 2020. No explanation was provided for failure to bank contrary to the provisions of Section 63(4) of the Public Finance Management (County Governments) Regulations, 2015.

23. Lack of County Public Service Board and Approved Staff Establishment

During the year under review, the County Executive did not have a County Public Service Board. This hinders effective performance of the human resource function since the Board is empowered with:- (i) establishing and abolishing offices in the county public service; (ii) appointing persons to hold or act in offices of the county public service including in the boards of cities and urban areas within the County and to confirm appointments; (iii) exercising disciplinary control over, and removing persons holding or acting in those offices;(iv) preparing regular reports for submission to the County Assembly on the execution of the functions of the Board. Further, the County Executive did not have an approved staff establishment structure in place. It was therefore not possible to determine the approved staffing levels.

In the circumstances, it was not possible to confirm existence of effective controls on staffing levels including governance.

24. Non-disclosure of Revenue Arrears

Examination of reports from the Local Authority Integrated Financial Operation Management System (LAIFORMS) revealed that the County revenue arrears stood at Kshs.434,976,562 as at 30 June, 2020. However, there was no evidence of measures put in place by Management to collect the revenue.

In the circumstances, it was not possible to confirm existence of effective revenue collection measures.

25. Lack of Risk Management Policy and Disaster Recovery Plan

The County Executive does not have a risk management policy, and disaster recovery and business continuity plan to help prevent and mitigate against risks when they occur. This is contrary to the provisions of Section 158(1) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that County Governments should develop risk management strategies which include fraud prevention mechanisms and a system of risk management and internal control that builds robust business operations.

26. Grounded Motor Vehicles

During the year under review, it was observed that fifty-two (52) motor vehicles mostly inherited from defunct local authorities were grounded and in deplorable state. No explanations have been provided on why the vehicles were not repaired or disposed- off to prevent further deterioration and wastage.

27. Lack of Personal Numbers and Personal Identification Numbers (PIN)

During the year under review, the County Executive had a total of 2,149 ECDE teachers as per the payroll data provided for audit. However, the analysis of the payroll revealed that, ninety-seven (97) teachers did not have payroll numbers. It was therefore not possible to determine what method of identification the County uses to identify the said teachers.

Further, a review of the July, 2020 manual payroll revealed that the following six (6) personnel were sharing Kenya Revenue Authority (KRA) Personal Identification Numbers (PINs) as detailed in the table below:

	PF. NO.	KRA PIN
1.	2013070684	A007401690P
2.	2013072109	A007401690P
3.	2013071992	A007401902A
4.	2013071963	A007401902A
5.	2013071707	A007400413W
6.	2013070310	A007400413W

No explanation was provided for the anomaly.

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. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

I do not express a conclusion on the effectiveness of internal controls, risk management and governance as required by Section 7(1)(a) of the Public Audit Act, 2015. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit 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 continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or to 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. However, because of the matter described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, my responsibility is to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. I also consider internal control, risk management and governance processes and systems in order to give an assurance on the effectiveness of internal controls, risk management and governance in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit conclusion on lawfulness and effectiveness in use of public resources, and on effectiveness of internal controls, risk management and governance.

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

01 October, 2021

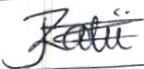
COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

7. FINANCIAL STATEMENTS

7.1 STATEMENT OF RECEIPTS AND PAYMENTS

		2019-2020	2018-2019
	Notes	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	8,872,917,771	9,202,030,811
Proceeds from Domestic and Foreign Grants	2	8,455,642	12,597,145
Transfers from Other Government Entities	3	665,154,355	313,382,101
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	408,285,164	443,755,403
Returned CRF issues	10	764,544,162	-
TOTAL RECEIPTS		10,719,357,094	9,971,765,460
PAYMENTS			
Compensation of Employees	11	4,193,011,541	3,757,858,768
Use of goods and services	12	1,782,897,070	1,828,725,110
Subsidies	13	81,274,567	-
Transfers to Other Government Units	14	876,406,892	806,554,690
Other grants and transfers	15	709,137,655	632,296,338
Social Security Benefits	16	-	-
Acquisition of Assets	17	2,272,008,661	3,376,847,695
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	100,000	-
TOTAL PAYMENTS		9,914,836,386	10,402,282,501
SURPLUS/DEFICIT		804,520,708	(430,517,141)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 17/12/2020 and signed by:

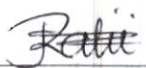

 Chief Officer
 Name: **Dr Justus Kalii**


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

COUNTY GOVERNMENT OF KITUI**Reports and Financial Statements****For the year ended June 30, 2020****7.2 STATEMENT OF ASSETS AND LIABILITIES**

		2019-2020	2018-2019
	Notes	Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,010,705,464	1,061,634,288
Cash Balances	21B	1,085,538	1,130,781
Total Cash and cash equivalent		1,011,791,002	1,062,765,069
Accounts receivables – Outstanding Imprests	22	5,552,900	9,754,926
TOTAL FINANCIAL ASSETS		1,017,343,902	1,072,519,995
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	198,686,201	293,838,841
NET FINANCIAL ASSETS		818,657,701	778,681,155
REPRESENTED BY			
Fund balance b/fwd	24	778,681,155	1,193,873,596
Prior year adjustments	25	(764,544,162)	15,324,700
Surplus/Deficit for the year		804,520,708	(430,517,141)
			0
NET FINANCIAL POSITION		818,657,701	778,681,155

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 17/12/2020 and signed by:



Chief Officer
Name: **Dr Justus Kalii**



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

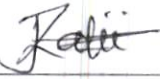
COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020
7.3 STATEMENT OF CASH FLOWS

		2019-2020	2018-2019
	Notes	Kshs	Kshs
Receipts from operating income			
Exchequer Releases	1	8,872,917,771	9,202,030,811
Proceeds from Domestic and Foreign Grants	2	8,455,642	12,597,145
Transfers from Other Government Entities	3	665,154,355	313,382,101
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	408,285,164	443,755,403
Returned CRF issues	10	764,544,162	-
Payments for operating expenses			
Compensation of Employees	11	(4,193,011,541)	(3,757,858,768)
Use of goods and services	12	(1,782,897,070)	(1,828,725,110)
Subsidies	13	(81,274,567)	-
Transfers to Other Government Units	14	(876,406,892)	(806,554,690)
Other grants and transfers	15	(709,137,655)	(632,296,338)
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	(100,000)	-
Adjusted for:			
Changes in cash and Bank balances - (Increase)/Decrease			
Changes in receivables - (Increase)/Decrease	26	4,202,026	239,962
Changes in payables - (Increase)/Decrease	27	(95,152,640)	(26,041,181)
Other Adjustments	25	(764,544,162)	15,324,700
Total Adjustments		(855,494,776)	(10,476,520)
		2,221,034,593	2,935,854,034
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(2,272,008,661)	(3,376,847,695)
Net cash flows from Investing Activities		(2,272,008,661)	(3,376,847,695)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		(50,974,068)	(440,993,660)
Cash and cash equivalents at BEGINNING of the year	21	1,062,765,070	1,503,758,730

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Cash and cash equivalents at END of the year	24	1,011,791,002	1,062,765,070
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 17/12/ 2020 and signed by:



Chief Officer
Name: **Dr Justus Kalii**



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

KITUI COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	9,640,231,015	120,000,000	9,760,231,015	8,872,917,770	887,313,244	91%
Proceeds from Domestic and Foreign Grants	4,337,271	-	4,337,271	8,455,642	(4,118,371)	195%
Transfers from Other Government Entities	366,136,516	300,000,000	666,136,516	665,154,356	982,160	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated receipts	600,000,000	-	600,000,000	408,285,164	191,714,836	68%
Return issues to CRF	767,795,448	(3,251,286)	764,544,162	764,544,162	-	100%
TOTAL	11,378,500,249	416,748,714	11,795,248,963	10,719,357,094	1,075,891,869	91%
PAYMENTS						
Compensation of Employees	4,301,219,926	17,632,730	4,318,852,656	4,193,011,541	125,841,115	97%
Use of goods and services	1,541,554,937	282,517,294	1,824,072,231	1,782,897,070	41,175,161	98%
Subsidies	80,000,000	1,288,052	81,288,052	81,274,567	13,485	0%
Transfers to Other Government Units	959,239,760	(10,000,000)	949,239,760	876,406,892	72,832,868	92%
Other grants and transfers	884,374,190	122,437,845	1,006,812,035	709,137,655	297,674,380	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	3,510,111,436	100,412,793	3,610,524,229	2,272,008,661	1,338,515,568	63%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	102,000,000	(97,540,000)	4,460,000	100,000	4,360,000	2%
TOTAL	11,378,500,249	416,748,714	11,795,248,963	9,914,836,386	1,880,412,577	84%
SURPLUS/(DEFICIT)	0	0	0	804,520,708	(804,520,708)	.

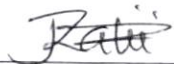
COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

*The difference between the original budget and final budget is a result of reallocation by Supplementary budgets. During the year Kitui County Assembly approved two supplementary budgets resulting to reallocation of **Kshs 416,748,714** to various items.*

*Total adverse variance of Kshs **1,880,412,577** represents the amount included in the budget but was never realised. These amounts comprise of grants, equitable share and local revenue which the county did not collect as at the closure of the year.*

*The **Kshs 804,520,708** shown on as surplus on the combined appropriation schedule comprise of **Kshs 39,976,546** current surplus in receipts and payments statement and **Kshs 764,544,162** carried forward from 2018-19 financial year as returned CRF issues (revoted balance). This figure is reconciled as the sum of all bank balances adjusted for accounts payable (Kshs 293,838,841 as per note 23) and KCEP-CRAL Kshs 3,251,286, which was removed from the budget during supplementary budget.*

The entity financial statements were approved on 17/12/ 2020 and signed by:



Chief Officer
Name: **Dr Justus Kalii**



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

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

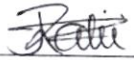
7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	6,467,725,504	120,000,000	6,587,725,504	6,330,183,352	257,542,152	96%
Proceeds from Domestic and Foreign Grants			-	4,118,371	(4,118,371)	0%
Transfers from Other Government Entities	22,499,906	192,940,213	215,440,119	215,082,120	357,999	0%
Proceeds from Domestic Borrowings			-		-	0%
Proceeds from Foreign Borrowings			-		-	0%
Proceeds from Sale of Assets			-		-	0%
Reimbursements and Refunds			-		-	0%
Returns of Equity Holdings			-		-	0%
County Own Generated receipts	600,000,000		600,000,000	408,285,164	191,714,836	68%
Return CRF issues	4,843,452	(3,251,286)	1,592,166	1,592,166	-	0%
TOTAL	7,095,068,862	309,688,927	7,404,757,789	6,959,261,173	445,496,616	94%
PAYMENTS						
Compensation of Employees	4,301,219,926	17,632,730	4,318,852,656	4,193,011,541	125,841,115	97%
Use of goods and services	1,443,456,870	239,241,972	1,682,698,842	1,681,081,896	1,616,946	100%
Subsidies	-	-	-		-	0%
Transfers to Other Government Units	909,239,760	-	909,239,760	876,406,892	32,832,868	96%
Other grants and transfers	272,824,718	122,437,845	395,262,563	305,382,518	89,880,045	0%
Social Security Benefits	-		-		-	0%
Acquisition of Assets	106,327,588	(12,083,620)	94,243,968	88,146,727	6,097,241	94%
Finance Costs, including Loan Interest	-	-	-		-	0%
Repayment of principal on borrowings	-	-	-		-	0%
Other Payments	62,000,000	(57,540,000)	4,460,000	100,000	4,360,000	0%
TOTAL	7,095,068,862	309,688,927	7,404,757,789	7,144,129,574	260,628,216	96%
SURPLUS/(DEFICIT)	-	-	-	(184,868,400)	184,868,400	

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

The difference between the original budget of Kshs 7,095,068,862 and final budget of Kshs 7,404,757,789 is a result of reallocation by Supplementary budgets. During the year Kitui County Assembly approved two supplementary budgets resulting to reallocation of Kshs 309,688,927 to various items.

The entity financial statements were approved on 17/12 2020 and signed by:



Chief Officer
Name: **Dr Justus Kalii**



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

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

7.6 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	3,172,505,511		3,172,505,511	2,542,734,418	629,771,093	80%
Proceeds from Domestic and Foreign Grants	4,337,271		4,337,271	4,337,271	-	100%
Transfers from Other Government Entities	343,636,610	107,059,787	450,696,397	450,072,236	624,161	0%
Proceeds from Domestic Borrowings			-		-	0%
Proceeds from Foreign Borrowings			-		-	0%
Proceeds from Sale of Assets			-		-	0%
Reimbursements and Refunds			-		-	0%
Returns of Equity Holdings			-		-	0%
County Own Generated receipts			-		-	0%
Returned CRF issues	762,951,996		762,951,996	762,951,996	-	100%
TOTAL	4,283,431,387	107,059,787	4,390,491,174	3,760,095,921	630,395,254	86%
PAYMENTS						
Compensation of Employees	-	-	-		-	0%
Use of goods and services	98,098,067	43,275,322	141,373,389	101,815,174	39,558,215	72%
Subsidies	80,000,000	1,288,052	81,288,052	81,274,567	13,485	100%
Transfers to Other Government Units	50,000,000	(10,000,000)	40,000,000	-	40,000,000	0%
Other grants and transfers	611,549,472	-	611,549,472	403,755,138	207,794,334	0%
Social Security Benefits	-	-	-		-	0%
Acquisition of Assets	3,403,783,848	112,496,413	3,516,280,261	2,183,861,934	1,332,418,327	62%
Finance Costs, including Loan Interest	-	-	-		-	0%
Repayment of principal on borrowings	-	-	-		-	0%
Other Payments	40,000,000	(40,000,000)	-		-	0%
TOTALS	4,283,431,387	107,059,787	4,390,491,174	2,770,706,813	1,619,784,361	63%
SURPLUS/(DEFICIT)	0	-	0	989,389,108	(989,389,108)	

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

The difference between the original budget of Kshs 4,283,431,387 and final budget of Kshs 4,390,491,174 is a result of reallocation by Supplementary budgets. During the year Kitui County Assembly approved two supplementary budgets resulting to reallocation of Kshs 107,059,787 to various items.

The entity financial statements were approved on 17/12 2020 and signed by:



Chief Officer
Name: **Dr Justus Kalii**



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

KITUI COUNTY GOVERNMENT

Reports and Financial Statements

For the year ended June 30, 2020

7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			Kshs	Kshs	Kshs	Kshs	Kshs
101000000		Land Policy and Planning	30,120,287.00	3,955,177.00	34,075,464.00	28,827,936.50	5,247,527.50
	101029999	Land Information Management	30,120,287.00	3,955,177.00	34,075,464.00	28,827,936.50	5,247,527.50
101003710		General Administration and support services	397,862,946.00	-1,578,704.00	396,284,242.00	389,586,956.75	6,697,285.25
	101013710	Administration Planning Support Services	397,862,946.00	-1,578,704.00	396,284,242.00	389,586,956.75	6,697,285.25
102003710		Crop Development and Management	459,807,260.00	-32,075,853.00	427,731,407.00	348,456,047.70	79,275,359.30
	102013710	Land and Crops Development	459,807,260.00	-32,075,853.00	427,731,407.00	348,456,047.70	79,275,359.30
103003710		Agribusiness and Information Management	113,486,488.00	41,724,462.00	155,210,950.00	90,597,336.50	64,613,613.50
	103013710	Agribusiness and Market Development	72,715,933.00	42,924,462.00	115,640,395.00	64,597,729.50	51,042,665.50
	103023710	Agriculture and Livestock Extension and Training	40,770,555.00	-1,200,000.00	39,570,555.00	25,999,607.00	13,570,948.00
104003710		Irrigation and Drainage Infrastructure	6,542,766.00	1,024,681.00	7,567,447.00	7,005,357.55	562,089.45
	104013710	Promotion of Irrigation and Drainage Development and Management	6,542,766.00	1,024,681.00	7,567,447.00	7,005,357.55	562,089.45
105003710		Fisheries Development and Management	1,975,479.00	-510,591.00	1,464,888.00	1,148,721.55	316,166.45
	105013710	Aquaculture Development	1,975,479.00	-510,591.00	1,464,888.00	1,148,721.55	316,166.45
106003710		Livestock Resources Management and Development	24,273,378.00	22,070,032.00	46,343,410.00	24,636,860.75	21,706,549.25
	106013710	Livestock Production and Management	9,363,050.00	12,918,466.00	22,281,516.00	9,153,890.65	13,127,625.35
	106023710	Livestock Disease Management and Control	14,910,328.00	9,151,566.00	24,061,894.00	15,482,970.10	8,578,923.90
107003710		Housing Development and Human Settlement	30,557,557.00	-5,127,361.00	25,430,196.00	24,578,081.45	852,114.55
	107013710	Housing Development	30,557,557.00	-5,127,361.00	25,430,196.00	24,578,081.45	852,114.55
108003710		Land policy and planning	47,994,774.00	-6,179,310.00	41,815,464.00	38,243,087.55	3,572,376.45
	108013710	Land Information and Management	20,539,774.00	-1,555,000.00	18,984,774.00	16,285,794.00	2,698,980.00
	108023710	Land Survey	27,455,000.00	-4,624,310.00	22,830,690.00	21,957,293.55	873,396.45
109003710		Government building	42,638,072.00	-3,010,338.00	39,627,734.00	35,520,101.05	4,107,632.95
	109013710	Stalled and New Government Building	42,638,072.00	-3,010,338.00	39,627,734.00	35,520,101.05	4,107,632.95

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
110003710		Road Transport	612,852,402.00	5,492,868.00	618,345,270.00	497,578,165.25	120,767,104.75
	110013710	Construction of Roads and Bridges	612,852,402.00	5,492,868.00	618,345,270.00	497,578,165.25	120,767,104.75
111003710		Water Resources Management	705,414,150.00	12,799,997.00	718,214,147.00	625,202,493.95	93,011,653.05
	111013710	Water Storage and Flood Control	492,737,101.00	5,266,066.00	498,003,167.00	418,041,284.25	79,961,882.75
	111023710	Water Supply and Flood Control	144,558,895.00	6,886,383.00	151,445,278.00	138,830,124.40	12,615,153.60
	111033710	Administration Services (Water Department)	68,118,154.00	647,548.00	68,765,702.00	68,331,085.30	434,616.70
201003710		General Administration and support services	122,603,655.00	-1,409,603.00	121,194,052.00	119,610,322.25	1,583,729.75
	201013710	General Administration and Support Services	122,603,655.00	-1,409,603.00	121,194,052.00	119,610,322.25	1,583,729.75
203003710		Transport Services	38,316,659.00	0.00	38,316,659.00	38,262,467.95	54,191.05
	203013710	Transport System Management	38,316,659.00	0	38,316,659.00	38,262,467.95	54,191.05
207003710		Urban and metropolitan development	25,572,430.00	455,953.00	26,028,383.00	20,550,863.80	5,477,519.20
	207013710	Metropolitan Planning and Infrastructure Development	24,202,430.00	161,458.00	24,363,888.00	18,913,385.80	5,450,502.20
	207023710	Safety and Emergency	1,150,000.00	83,295.00	1,233,295.00	1,207,778.00	25,517.00
	207033710	Urban Market Development	220,000.00	211,200.00	431,200.00	429,700.00	1,500.00
209003710		Kenya Urban Support Program	413,132,592.00	0.00	413,132,592.00	171,467,786.65	241,664,805.35
	209013710	Kenya Urban Support Program	413,132,592.00	0	413,132,592.00	171,467,786.65	241,664,805.35
301003710		General administration planning and support services	267,816,418.00	-51,368,065.00	216,448,353.00	193,200,806.85	23,247,546.15
	301013710	General Administration Planning and Support Services	267,816,418.00	-51,368,065.00	216,448,353.00	193,200,806.85	23,247,546.15
303003710		Trade Development and promotion	71,423,790.00	8,002,046.00	79,425,836.00	79,091,783.75	334,052.25
	303013710	Domestic Trade Development	0	2,128,400.00	2,128,400.00	2,128,381.00	19.00
	303023710	Fair Trade and Consumer Protection	71,423,790.00	5,873,646.00	77,297,436.00	76,963,402.75	334,033.25
304003710		Co-operative Development and Management	312,701,357.00	50,576,016.00	363,277,373.00	265,881,656.35	97,395,716.65
	304013710	Governance and Accountability	225,745,762.00	59,777,233.00	285,522,995.00	188,332,117.25	97,190,877.75
	304023710	Marketing, Value Addition and Research	86,955,595.00	-9,201,217.00	77,754,378.00	77,549,539.10	204,838.90
305003710		Tourism Development and Marketing	36,636,560.00	-1,974,043.00	34,662,517.00	20,502,448.00	14,160,069.00
	305013710	Tourism Promotion and Marketing	7,087,070.00	-2,749.00	7,084,321.00	6,124,242.00	960,079.00
	305033710	Tourism Infrastructure Development	29,549,490.00	-1,971,294.00	27,578,196.00	14,378,206.00	13,199,990.00

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
306003710		Sports	84,401,687.00	-4,804,199.00	79,597,488.00	44,654,677.05	34,942,810.95
	306013710	Sport Training & Competition	20,830,872.00	-55,866.00	20,775,006.00	15,430,825.80	5,344,180.20
	306023710	Development & Management of Sport Facilities	63,570,815.00	-4,748,333.00	58,822,482.00	29,223,851.25	29,598,630.75
307003710		Culture	23,639,038.00	219,852.00	23,858,890.00	16,494,015.05	7,364,874.95
	307013710	Conservation of Heritage	12,604,678.00	-358,930.00	12,245,748.00	5,712,173.35	6,533,574.65
	307023710	Gender & Social Economic Empowerment	11,034,360.00	578,782.00	11,613,142.00	10,781,841.70	831,300.30
308003710		Social Development & Children Services	8,631,892.00	-1,504,716.00	7,127,176.00	4,280,865.90	2,846,310.10
	308013710	Community Mobilization & Development	6,631,892.00	-880,816.00	5,751,076.00	2,925,489.90	2,825,586.10
	308023710	Child Community Support Service	2,000,000.00	-623,900.00	1,376,100.00	1,355,376.00	20,724.00
401003710		General Administration Planning and Support Services	464,877,007.00	150,607,855.00	615,484,862.00	571,835,878.05	43,648,983.95
	401013710	Human Resource Management	418,000,013.00	143,001,642.00	561,001,655.00	517,362,011.05	43,639,643.95
	401023710	Health Policy, Planning and Financing	46,876,994.00	7,606,213.00	54,483,207.00	54,473,867.00	9,340.00
	401033710	Health Standards and Quality Assurance	0	0	0	0.00	0.00
402003710		Curative Health Services	2,209,151,468.00	216,896,118.00	2,426,047,586.00	2,251,461,500.65	174,586,085.35
	402013710	Forensic and Diagnostics	2,029,784,822.00	89,097,607.00	2,118,882,429.00	1,945,598,802.80	173,283,626.20
	402023710	Referral Services	8,494,000.00	2,710,218.00	11,204,218.00	9,919,694.70	1,284,523.30
	402033710	Specialised Services (Cost Sharing Program)	170,872,646.00	125,088,293.00	295,960,939.00	295,943,003.15	17,935.85
403003710		Preventive and Promotive Health services.	476,167,776.00	9,470,043.00	485,637,819.00	485,470,759.05	167,059.95
	403013710	Communicable Disease Control	32,669,788.00	-444,861.00	32,224,927.00	32,153,173.15	71,753.85
	403023710	Non-communicable Disease Prevention and Control	439,852,859.00	8,843,200.00	448,696,059.00	448,621,281.90	74,777.10
	403033710	Health Promotion (HIV/AIDS)	3,645,129.00	1,071,704.00	4,716,833.00	4,696,304.00	20,529.00
404003710		Maternal and Child Health	196,429,467.00	-221,572.00	196,207,895.00	195,543,913.50	663,981.50
	404013710	Family Planning Services	1,807,720.00	-221,572.00	1,586,148.00	1,432,628.00	153,520.00
	404023710	Maternity and Mobile Health Clinic Services	146,059,341.00	0	146,059,341.00	146,036,094.10	23,246.90
	404033710	Immunization	26,062,500.00	0	26,062,500.00	25,630,300.00	432,200.00
	404043710	Free Primary Healthcare	22,499,906.00	0	22,499,906.00	22,444,891.40	55,014.60
501003710		General Administration Planning and	367,294,142.00	2,152,800.00	369,446,942.00	357,709,127.90	11,737,814.10

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
		Support Services					
	501013710	General Administration Planning and Support Services	367,294,142.00	2,152,800.00	369,446,942.00	357,709,127.90	11,737,814.10
502003710		Primary	40,426,261.00	-16,450,000.00	23,976,261.00	20,317,375.35	3,658,885.65
	502013710	Early Childhood Development	40,426,261.00	-16,450,000.00	23,976,261.00	20,317,375.35	3,658,885.65
503003710		training and youth development	159,672,431.00	6,915,550.00	166,587,981.00	61,177,736.00	105,410,245.00
	503013710	Revitalization of Youth Polytechnics	159,672,431.00	6,915,550.00	166,587,981.00	61,177,736.00	105,410,245.00
505003710		ICT Infrastructure Development	27,642,500.00	-2,866,000.00	24,776,500.00	23,524,472.15	1,252,027.85
	505013710	ICT Infrastructure Connectivity	27,642,500.00	-2,866,000.00	24,776,500.00	23,524,472.15	1,252,027.85
506003710		Youth Training & Development	58,758,923.00	50,555,000.00	109,313,923.00	45,262,319.60	64,051,603.40
	506013710	Youth Development Services	58,758,923.00	50,555,000.00	109,313,923.00	45,262,319.60	64,051,603.40
701003710			1,437,265,669.00	-20,356,273.00	1,416,909,396.00	972,969,050.95	443,940,345.05
	701013710	Administrative Support Services	1,437,265,669.00	-20,356,273.00	1,416,909,396.00	972,969,050.95	443,940,345.05
702003710			124,792,166.00	-7,397,134.00	117,395,032.00	109,650,432.30	7,744,599.70
	702013710	Social Assistance to Vulnerable Groups	124,792,166.00	-7,397,134.00	117,395,032.00	109,650,432.30	7,744,599.70
704003710			91,882,461.00	8,374,399.00	100,256,860.00	99,913,005.50	343,854.50
	704013710	Supply Chain Management Services	55,762,461.00	105,139.00	55,867,600.00	55,916,829.00	-49,229.00
	704023710	Manifesto Implementation Unit	36,120,000.00	8,269,260.00	44,389,260.00	43,996,176.50	393,083.50
705003710			178,143,777.00	-6,889,574.00	171,254,203.00	171,119,023.35	135,179.65
	705013710	Planning and Field Administration Services	178,143,777.00	-6,889,574.00	171,254,203.00	171,119,023.35	135,179.65
706003710			146,262,824.00	6,516,024.00	152,778,848.00	152,563,057.95	215,790.05
	706013710	Management of Devolution Affairs	146,262,824.00	6,516,024.00	152,778,848.00	152,563,057.95	215,790.05
710003710			116,133,770.00	757,612.00	116,891,382.00	92,053,345.35	24,838,036.65
	710013710	Economic Planning Coordination Services	102,736,299.00	1,331,603.00	104,067,902.00	79,589,309.50	24,478,592.50
	710023710	Monitoring and Evaluation	13,397,471.00	-573,991.00	12,823,480.00	12,464,035.85	359,444.15
712003710			152,989,525.00	828,731.00	153,818,256.00	152,868,574.25	949,681.75
	712013710	Resource Mobilization	127,963,262.00	-387,805.00	127,575,457.00	127,487,201.40	88,255.60
	712023710	Budget Formulation Coordination and Management	5,778,999.00	1,440,710.00	7,219,709.00	7,218,390.50	1,318.50
	712033710	Audit Services	6,174,860.00	455,730.00	6,630,590.00	6,629,618.75	971.25

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
	712053710	Financial Services	13,072,404.00	-679,904.00	12,392,500.00	11,533,363.60	859,136.40
713003710			18,184,595.00	-5,053,100.00	13,131,495.00	12,312,178.55	819,316.45
	713013710	Human Resource Management	9,299,284.00	-3,099,008.00	6,200,276.00	6,003,194.35	197,081.65
	713023710	Human Resource Development	8,885,311.00	-1,954,092.00	6,931,219.00	6,308,984.20	622,234.80
714003710			5,658,065.00	99,900.00	5,757,965.00	5,493,425.65	264,539.35
	714013710	Ethics, Governance and County Value	5,658,065.00	99,900.00	5,757,965.00	5,493,425.65	264,539.35
1001003710			53,511,103.00	-3,652,103.00	49,859,000.00	40,669,261.40	9,189,738.60
	1001013710	General Administration Planning and Support Services	53,511,103.00	-3,652,103.00	49,859,000.00	40,669,261.40	9,189,738.60
1002003710			17,986,196.00	572,771.00	18,558,967.00	13,484,505.95	5,074,461.05
	1002013710	Catchment Rehabilitation and Conservation	17,986,196.00	572,771.00	18,558,967.00	13,484,505.95	5,074,461.05
1003003710			72,675,962.00	1,740,786.00	74,416,748.00	63,369,905.05	11,046,842.95
	1003013710	General Administration Planning and Support Services	25,624,056.00	329,303.00	25,953,359.00	19,182,788.60	6,770,570.40
	1003023710	Wildlife Conservation & Security	39,889,523.00	934,074.00	40,823,597.00	36,962,426.45	3,861,170.55
	1003043710		7,162,383.00	477,409.00	7,639,792.00	7,224,690.00	415,102.00
1004003710			4,934,845.00	814,977.00	5,749,822.00	3,747,970.00	2,001,852.00
	1004013710	Water Resources Conservation and Protection	4,934,845.00	814,977.00	5,749,822.00	3,747,970.00	2,001,852.00
1005003710			3,280,585.00	-44,415.00	3,236,170.00	1,920,349.00	1,315,821.00
	1005013710	Rural Electrification Programme	3,280,585.00	-44,415.00	3,236,170.00	1,920,349.00	1,315,821.00
1006003710			95,494,481.00	817,070.00	96,311,551.00	36,937,813.55	59,373,737.45
	1006013710	Alternative Energy Technologies	95,494,481.00	817,070.00	96,311,551.00	36,937,813.55	59,373,737.45
1007003710			19,815,694.00	-4,627,401.00	15,188,293.00	9,874,583.00	5,313,710.00
	1007013710	Coal Mining Exploration and Mining	19,815,694.00	-4,627,401.00	15,188,293.00	9,874,583.00	5,313,710.00
1008003710			1,427,159.00	408,350.00	1,835,509.00	1,801,090.00	34,419.00
	1008013710	Mineral Resources Development	1,427,159.00	408,350.00	1,835,509.00	1,801,090.00	34,419.00
County Executive Total			10,419,260,489.00	426,748,715.00	10,846,009,204.00	9,038,429,494.20	1,807,579,709.80
701000000		General Administration Planning and Support Services	0	0	0	0	0

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
701003723			318,868,872.00	-22,299,000.00	296,569,872.00	273,828,763.00	22,741,109.00
	701013710	Administrative Support Services	318,868,872.00	-22,299,000.00	296,569,872.00	273,828,763.00	22,741,109.00
715003723			640,370,888.00	12,299,000.00	652,669,888.00	602,578,129.00	50,091,759.00
	715013710	Legislation, Oversight and Representation	640,370,888.00	12,299,000.00	652,669,888.00	602,578,129.00	50,091,759.00
County Assembly Total			959,239,760.00	-10,000,000.00	949,239,760.00	876,406,892.00	72,832,868.00
Grand Total for the County			11,378,500,249.00	416,748,715.00	11,795,248,964.00	9,914,836,386.20	1,880,412,577.80

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

7.8 SIGNIFICANT ACCOUNTING POLICIES

The principal 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 Kitui County Government; all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to the County 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 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.

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. A detail of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

6. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to **Kshs 198,686,201** compared to **Kshs 224,022,302** in prior period as indicated on note 23.

There were no other restrictions on cash during the year

7. Accounts Receivable

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

8. Accounts Payable

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

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Non-current assets

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

10. Pending bills

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

11. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Contingent Assets

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

13. 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 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 November 28, 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There were two (2) number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

14. Comparative figures

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

15. 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.

16. 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.

17. 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.

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,536,480,900	1,047,504,000
Total Exchequer Releases for quarter 2	1,709,645,329	1,921,621,053
Total Exchequer Releases for quarter 3	3,393,324,151	2,457,328,499
Total Exchequer Releases for quarter 4	2,233,467,391	3,775,577,259
Total	8,872,917,771	9,202,030,811

The above comprises of Equitable share, Level 5 Hospital Funds and other 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).

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Total Equitable Share for quarter 1	1,536,480,900	1,047,504,000
Total Equitable Share for quarter 2	1,589,463,000	1,658,548,000
Total Equitable Share for quarter 3	3,223,077,750	2,400,530,000
Total Equitable Share for quarter 4	1,721,918,250	3,622,618,000
Total	8,070,939,900	8,729,200,000

1B: Level 5 Hospitals Allocation

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers for level 5 hospitals	-	-
Total	-	-

COUNTY GOVERNMENT OF KITUI**Reports and Financial Statements****For the year ended June 30, 2020****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****1C: Donor Funds released through Exchequer Releases as per CARA**

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
DANIDA - Universal Healthcare in Devolved Units Programme	35,792,500	-
World Bank – THUSCP	103,785,962	96,090,576
National Agricultural & Rural Inclusive Growth Project (NARIGP)	268,608,366	50,078,476
Kenya Devolution Support Programme	30,000,000	-
Youth Polytechnic support grant	-	44,141,075
Abolishment of user fees in health centres and dispensaries	-	-
Kenya Urban Support Programme	175,003,043	273,574,200
Agriculture Sector Development Support Project (ASDSP)	-	8,946,484
COVID-19 Grant	-	-
COVID-19-Doctors and Nurses Allowances	120,358,000	-
COVID-19-Doctors and Nurses Allowances	68,430,000	-
Total	801,977,871	472,830,811

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2019 - 2020	2018 - 2019
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)	-	-	-	-
COVID-19 Grant			-	-
EU - KCEP- CRAL			4,118,371	7,259,225
ASAL			4,337,271	5,337,920
Grants Received from other levels of government	-	-	-	-
(Insert name of donor)	-	-	-	-
Total			8,455,642	12,597,145

(The grants received included **Kshs. 4,118,371** from European Union through the State department of Agriculture for Kenya Cereal Enhancement Program to support program operations, farmer mobilization and sensitization while **Kshs 4,337,271** was received from Food Agricultural Organisation through State department of Agriculture to help in livestock disease surveillance in the County)

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers from Central government entities		
Kenya Roads Board Fuel Levy Fund	250,655,344	229,832,235
Ministry of Health Maternity fees		-
Ministry of Health User fees Forgone	22,499,906	22,499,906
Ministry of Health - COVID Grant	300,000,000	-
Ministry of Youth - Youth poly grant	72,588,298	-
Ministry of Agriculture - KCEP CRAL	-	-
Ministry of Agriculture – ASAL		-
Ministry of Agriculture – ASDP	19,410,807	-
Transfers from Counties		
Kitui County Executive Car and Mortgage (insert name of budget agency)	-	61,049,960
		-
Total	665,154,355	313,382,101

(Transfers from other Government Entities include Kshs. 250,655,344 received from Kenya Roads Board Fuel Levy Fund for maintenance of County Roads, Kshs. 22,499,906 from Ministry of Health for User fees foregone in Level 2 and 3 health facilities, Kshs 300M grant from the Ministry of Health to cushion the County against COVID-19 pandemic, Kshs. 72,588,298 from Ministry of Youth for Youth Polytechnics development, Kshs 19,410,807 from Swedish Government through the Ministry of Agriculture for Crop, Livestock and fisheries support for sustainable livelihoods)

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Borrowing within General Government		-
Borrowing from Monetary Authorities (Central Bank)		-
Other Domestic Depository Corporations (Commercial Banks)		-
Borrowing from Other Domestic Financial Institutions		-
Borrowing from Other Domestic Creditors		-
Domestic Currency and Domestic Deposits		-
Total	-	-

COUNTY GOVERNMENT OF KITUI**Reports and Financial Statements****For the year ended June 30, 2020****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****5. PROCEEDS FROM FOREIGN BORROWINGS**

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

COUNTY GOVERNMENT OF KITUI**Reports and Financial Statements****For the year ended June 30, 2020****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****8. RETURNS OF EQUITY HOLDINGS**

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
RECEIPTS		
Interest Received		
Profits and Dividends		
Rents	1,898,900	2,531,301
Other Property Income	6,042,620	10,347,924
Sales of Market Establishments		
Receipts from Administrative Fees and Charges	16,527,625	17,726,580
Receipts from Administrative Fees and Charges - Collected as AIA		
Receipts from Incidental Sales by Non-Market Establishments		1,072,287
Receipts from Sales by Non-Market Establishments		
Receipts from Sale of Incidental Goods	1,929,065	
Fines, Penalties and Forfeitures	3,315,061	2,629,844
Receipts from Voluntary transfers other than grants		
Liquor Licences	12,035,600	9,751,900
Business Permits	52,177,607	71,744,768
Cess	13,817,000	9,737,267
Sign Boards and Advertising fees	7,851,258	21,912,270
Poll Rates		
Plot Rents/Rates	11,213,732	16,337,588
Other Local Levies		
Administrative Services Fees		
Various Fees		
Council's Natural Resources Exploitation		
Sales of Council Assets		
Lease / Rental of Council's Infrastructure Assets		132,500
Other Miscellaneous Receipts	40,459,814	40,411,611
Insurance Claims Recovery		
Medium Term Loans (1-3 Yr Repayment)		
Long Term Loans (Over 3 Yr Repayment)		
Transfers from Reserve Funds		
Donations		
Fund Raising Events		

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Other Receipts from Financial Assets Loan		
Market/Trade Centre Fee	13,279,892	26,357,978
Vehicle Parking Fees	15,267,980	29,293,651
Housing		
Social Premises Use Charges	138,000	
School Fees		
Other Education-Related Fees		
Other Education Receipts		
Public Health Services	142,920	
Public Health Facilities Operations	113,414,121	98,791,556
Environment & Conservancy Administration		
Slaughterhouses Administration	4,429,848	8,325,769
Water Supply Administration		
Sewerage Administration		
Other Health & Sanitation Revenues	44,900,913	64,525,064
Technical Services Fees	24,780,982	11,078,733
External Services Fees		
Other receipts not Classified elsewhere	24,662,226	1,046,812
TOTAL	408,285,164	443,755,403

*During the year under review, the target was **Kshs. 600M**. However, the county managed to realize **Kshs. 408.2M** which represents **68%** of the total revenue target. The adverse variance was as a result of the effects of Covid-19 Pandemic since the County fully closed all Open Market to reduce the transmission of the Covid-19 Virus. It is important to note that the main source of revenue for the County is Stock fees and Cess from the open markets. The same reasons stated above led to a drop in revenue collection by **8%** as compared to the previous period.*

10. RETURNED CRF ISSUES

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Recurrent account	24,586,174	-
Development account	228,312,870	-
Deposit account	(293,838,841)	-
CRF balance	511,645,118	-
Total	764,544,162	-

COUNTY GOVERNMENT OF KITUI**Reports and Financial Statements****For the year ended June 30, 2020****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****11. COMPENSATION OF EMPLOYEES**

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic salaries of permanent employees	3,754,439,597	3,246,272,765
Basic wages of temporary employees	420,068,878	494,958,594
Personal allowances paid as part of salary	12,695,948	13,524,939
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions		
Compulsory national social security schemes	5,807,118	3,102,470
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	4,193,011,541	3,757,858,768

12. USE OF GOODS AND SERVICES

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, Supplies and Services	19,900,753	38,362,420
Communication, Supplies and Services	23,084,144	24,801,462
Domestic Travel and Subsistence	271,583,178	320,227,797
Foreign Travel and Subsistence	6,832,375	9,011,208
Printing, Advertising and Information Supplies and Services	64,820,474	81,422,235
Rentals of Produced Assets	10,804,285	9,500,716
Training Expenses	196,388,309	228,796,609
Hospitality Supplies and Services	66,768,818	126,069,787
Insurance Costs	102,708,299	97,691,863
Specialised Materials and Supp	405,291,275	491,283,771
Office and General Supplies and Services	82,284,303	40,728,089
Fuel Oil and Lubricants	92,268,285	91,857,919
Other Operating Expenses	335,916,375	179,708,847
Routine Maintenance - Vehicles and other transport equipment	56,201,621	52,869,348
Routine Maintenance - Other Assets	48,044,578	36,393,040
Total	1,782,897,070	1,828,725,110

COUNTY GOVERNMENT OF KITUI**Reports and Financial Statements****For the year ended June 30, 2020****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****13. SUBSIDIES**

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Subsidies to Public Corporations	81,274,567	-
<i>See list attached in the Combined Schedules</i>	-	-
	-	-
Subsidies to Private Enterprises	-	-
	-	-
Total	81,274,567	-

(The Subsidies as indicated in the list of payment schedules represent the support given to water companies (KITWASCO and KIMWASCO) toward payment of power bill in order to supplement their operational costs and reduce the costs of water bill to the residents of the Kitui and Mwingi towns).

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to County Government entities		
County Assembly	876,406,892	806,554,690
Transfers to Health Centres and Dispensaries	-	-
Transfers to Youth Polytechnics	-	-
ASDSP	-	-
ASAL	-	-
Transfers to Other Counties	-	-
Transfer to National Government entities		
Transfer to the Council of Governors		
TOTAL	876,406,892	806,554,690

(Transfers to Other Government Entities refer to monies expended by the County Assembly from the CRF account. These funds are usually authorized by the CECM for County Treasury to support County Assembly operations as per the approved County Budget. As such, they are not recoverable.)

15. OTHER GRANTS AND PAYMENTS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Scholarships and other Educational Benefits	68,463,439	109,573,483
Emergency Relief and Refugee Assistance	-	-
Capital Grants to other Levels of Government	-	5,587,645
Other Current Transfers, Grants and Subsidies	488,979,420	329,362,957
Other Capital Grants and Transfers	151,694,796	187,772,253
TOTAL	709,137,655	632,296,338

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

(The Kshs 709,137,655. includes Kshs 68,463,439 made for Scholarships and other Educational Benefits such as bursaries for needy students and other infrastructure in educational/training institutions through the Pro-Poor Program, Kshs. 488,979,420 expended through County Health Centres, NARG Program and KUSP while the Kshs. 151,694,796 for transforming health Systems for Universal Care Program)

16. SOCIAL SECURITY BENEFITS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

17. ACQUISITION OF ASSETS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Non-Financial Assets		
Purchase of Building		-
Construction of Building	209,964,417	236,242,129
Refurbishment of Buildings	4,057,693	20,081,399
Construction of Roads	431,258,533	497,291,856
Construction and Civil Works	1,142,407,618	1,493,193,465
Overhaul and Refurbishment of Construction and Civil Works	-	654,004
Purchase of Vehicles and Other Transport Equipment	33,596,224	110,091,046
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	35,270	-
Purchase of Office Furniture and General Equipment	23,971,905	43,230,822
Purchase of ICT Equipment		
Purchase of Specialised Plant, Equipment and Machinery	155,029,334	474,723,516
Rehabilitation and Renovation of Plant, Machinery and Equipment	14,880,288	479,420
Purchase of Certified Seeds, Breeding Stock and Live Animals	36,978,354	66,041,616
Research, Studies, Project Preparation, Design & Supervision	212,752,553	361,815,983
Rehabilitation of Civil Works	5,678,033	69,416,527
Acquisition of Strategic Stocks and commodities		
Purchase of Specialised Plant		3,445,911
Acquisition of land		140,000
Acquisition of Other Intangible Assets		-
Financial Assets		
Domestic Public Non-Financial Enterprises	1,398,440	-
Domestic Public Financial Institutions	-	-
Total	2,272,008,661	3,376,847,695

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

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

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

20. OTHER PAYMENTS

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	100,000	-
Other payments	-	-
	100,000	-

KITUI COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

			Indicated whether Recurrent or Development		
Account Name	Account No.	Name of Bank		2019 - 2020	2018 - 2019
Kitui County Revenue Fund Account	1000171111	CBK	Revenue	87,448,057	511,645,118
Kitui County Recurrent Account	1000170654	CBK	Recurrent	13,966	100,252
Kitui County Development Account	1000170638	CBK	Development	31,574	12,765
Kitui County Deposit Account	1000217127	CBK	Deposit	198,686,201	224,022,302
Resource Based Fund Account	1000297247	CBK	Donor- Development	-	-
Kitui County Transforming Health System for Universal Care Account	1000334142	CBK	Donor- Development	15,272,106	16,173,253
Kitui County National Agricultural Rural Inclusive Growth Project Account	1000366998	CBK	Development	8,264	1,954,343
Kitui Devolution Support Program Account	1000371064	CBK	Development	25,841,398	140,998
Kitui County Roads Maintenance Fuel Levy Account	1000353651	CBK	Development	89,272,467	29,983,514
Kitui County Kenya Urban Support Program Account (KUSP)	1000380799	CBK	Development	118,492,562	130,758,392
Kitui County Kenya Urban Support Program Account (KUSP)	1261784723	KCB	Recurrent	15,617,440	-
Kitui County ASAL Livestock Account (ASAL)	1000374608	CBK	Development	386	115
Kitui County Village Polytechnics Grant Account	1000367008	CBK	Donor Dev	569,147	294,227
Agricultural Sector Development Support Program Account (ASDSP)	1000367016	CBK	Development	-	5,500,000
Kitui County Health Insurance Cover	01141810632200	COOP-Kitui	Revenue	140,532	507,390
Kitui County Standing Government Imprest Account	1140752995	KCB - Kitui	Recurrent	901.49	779,111
Kitui County Gratuity Account	1182808883	KCB-Kitui	Recurrent	-	69,816,538
Kitui County Pro-poor programme Account	1149645113	KCB-Kitui	Recurrent	4,906,077	1,592,166
Kitui County Revenue Collection Account	1140752855	KCB - Kitui	Revenue	16,295,044	14,565,114
Kitui County National Agricultural Rural Inclusive Growth Project Account	01141810573100	Coop Bank - Kitui	Donor Dev	84,677,787.00	32,754,918
Agricultural Sector Development Support Program Account (ASDSP)	01141810584600	Coop Bank -	Development	36,932,472	10,740,345

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

			Indicated whether Recurrent or Development		
Account Name	Account No.	Name of Bank		2019 - 2020	2018 - 2019
		Kitui			
KCEP-CRAL Account	01141302244400	Coop Bank - Kitui	Donor Dev	2,871,592	3,251,286
Kitui County Health Insurance	01141810632201	Coop Bank - Kitui	Recurrent	1,085,086	26,250
Kitui District Hosp Operations Account	01141303838201	Coop Bank - Kitui	Recurrent	299,194,267	1,758,746
Kauwi Sub Dist Hosp Operations Account	01141303838301	Coop Bank - Kitui	Recurrent	4,273,832.80	591,333
Nuu Sub Dist Hosp Operations Account	01141399535301	Coop Bank - Mwingi	Recurrent	10,421.00	19,420
Katulani Sub Dist Hosp Operations Account	1156667747	KCB - Kitui	Recurrent	55,288	904,729
Ikanga Sub Dist Hosp Operations Account	1156671523	KCB - Kitui	Recurrent	100,014	149,104
Mutito Sub Dist Hosp Operations Account	1156804256	KCB - Kitui	Recurrent	392,423	612,404
Mwingi District Hosp Operations Account	1156709008	KCB -Mwingi	Recurrent	1,706,687	1,629,979
Tseikuru Sub Dist Hosp Operations Account	1156757614	KCB -Mwingi	Recurrent	458,135	14,995
Migwani Sub Dist Hosp Operations Account	1156714397	KCB -Mwingi	Recurrent	767,167	162,422
Kyuso Sub Dist Hosp Operations Account	1156755654	KCB -Mwingi	Recurrent	1,767,277	39,496
Zombe Sub District Hosp Operations Account	1220157570	KCB-Kitui	Recurrent	101,842.10	110,936
Mutomo Subdistrict Hosp Operations Account	1219303062	KCB-Mutomo	Recurrent	51,108	98,514
Ikutha Sub District Hosp Operations account	1217309373	KCB-Mutomo	Recurrent	3,574,133.00	530,018
Kanyangi Sub Dist Hosp Operations Account	01001036319100	NBK - Kitui	Recurrent	89,811	393,796
Total				1,010,705,464	1,061,634,288

KITUI COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

21B. CASH IN HAND

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,085,538	1,130,781
Cash in Hand – Held in foreign currency	-	-
Total	1,085,538	1,130,781

Cash in hand should also be analysed as follows:

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Location 1 - Ministry of Trade, Industry, IT and Cooperatives	-	-
Location 2 - Ministry of Finance & Economic Planning – Payments	600	-
Location 3 - Kitui Level IV Hospital	78,437	144,140
Location 4 - Mwingi Level IV Hospital	65,120	44,105
Location 5 - Ministry of Finance & Economic Planning – Receipts	641,307	547,896
Location 6 - Ministry of Agriculture – ATC	43,400	-
Location 7 - Mwingi Town - Revenue Office	256,674	394,640
Location 8		
Total	1,085,538	1,130,781

Cash Count Certificates annexed.

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Government Imprests	2,717,300	2,495,600
Other Advances-(Prior Year Imprests)	2,835,600	7,259,326
Clearance Accounts	-	-
Total	5,552,900	9,754,926

(The net change in receivables as reflected in the statement of Cash flows is a decrease of Kshs. 4,202,026)

Breakdown of the outstanding imprest

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Paid	Balance
JOB ISAAC NGUSU	16/04/2020	71,500.00	0	71,500.00
DICKSON MUTIE MUTUA	04/03/2020	54,000.00	0	54,000.00
JACOB MUSILI MUTHENGI	17-Jan-20	10,000.00	0	10,000.00
WINFRED SYEVUTHA	30-Apr-20	34,000.00	0	34,000.00
ERIC NGILU MUSENGWA	04-Nov-19	179,200.00	0	179,200.00
JOSEPH NGANGI MUTUA	10-Jan-20	229,400.00	0	229,400.00
DENIS OMWANGE NYANGAU	06-Nov-19	255,000.00	0	255,000.00

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Paid	Balance
BRIAN MBUVI	30/06/2020	483,800.00	0	483,800
PHILIP KILONZO	20/12/2019	261,000.00	0	261,000
RICHARD M. KITHOME	25/06/2020	29,000.00	0	29,000
CYRUS MWANGANGI	25/06/2020	50,150.00	0	50,150
SHADRACK MAKAU	25/06/2020	30,500.00	0	30,500
MWANZIA KILONZO	25/06/2020	241,650.00	0	241,650
STEPHEN KATUMI	30/06/2020	7,000.00	0	7,000
DANIC N. MUTEMI	30/06/2020	781,100.00	0	781,100
IMPRESTS FOR THE YEAR		2,717,300.00	-	2,717,300.00
TWAHA MAIMUNA	07-Sep-18	20,000.00	0	20,000
FESTUS MALOMBE NZUKI	20-Sep-18	75,000.00	0	75,000
JACOB NGULAI MUTHEMBWA	09-Oct-18	250,500.00	0	250,500
FESTUS MALOMBE NZUKI	10-Dec-18	116,000.00	0	116,000
WILLIAM KIMOLI NYAMAI	21-Nov-18	5,400.00	0	5,400
JOSEPHAT SYENGO KIMWELE	04-Sep-18	89,200.00	0	89,200
FRANCISCAH KANZA KYUI	16-Nov-18	76,000.00	0	76,000
WILSON MALILA MULU	03-Oct-18	581,000.00	0	581,000
MAKAU KILONZO	04-Feb-19	142,500.00	0	142,500
ESTHER MUKITI	30-Apr-19	1,110,000.00	0	1,110,000
SEBASTIAN MULI SAUSI	24/11/2017	10,000.00	0	10,000
PETER MUIMI YANINGA	13/05/2018	30,000.00	0	30,000
BONIFACE MWANIKI NJUE	03/01/2018	120,000.00	0	120,000
STANLEY WAMBUA NGOVE	29/11/2017	210,000.00	0	210,000
Prior-Year Imprest		2,835,600.00	-	2,835,600.00
Total		5,552,900.00	-	5,552,900.00

23. ACCOUNTS PAYABLE

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Deposits – Retentions	198,686,201	224,022,302
Gratuity	-	69,816,538
Total	198,686,201	293,838,841

(Deposits reflect retention monies for Contractors to be paid upon lapse of the defect liability period. The Net Changes as reflected in the Statement of Cash flows is a decrease of Kshs. 95,152,640)

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

24. FUND BALANCE BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bank accounts	1,061,634,288	1,502,249,441
Cash in hand	1,130,781	1,509,289
Accounts Receivables	9,754,926	9,994,888
Accounts Payables	(293,838,841)	(319,880,022)
Total	778,681,155	1,193,873,596

25. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	15,324,700	(15,324,700)	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Returned CRF issues		(764,544,162)	(764,544,162)
Total	15,324,700	(779,868,862)	(764,544,162)

Opening prior year adjustment for bank balance of Kshs 15,324,700 relates to adjustments in 2018/19 which has been corrected and does not affect current report. Kshs 764,544,162 relates to returned CRF issues introduced in the income statement as receipts.

26. CHANGES IN RECEIVABLES

Description of the error	2019 - 2020	2018 - 2019
	Kshs	Kshs
Outstanding Imprest as at 1 st July 2019 (A)	9,754,926	9,994,888
Imprest issued during the year (B)	279,709,963	472,908,053
Imprest surrendered during the Year (C)	285,262,863	482,662,979
Net changes in account receivables D= A+B-C	4,202,026	239,962

27. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2019 (A)	293,838,841	319,880,022
Deposit and Retentions held during the year (B)	144,230,655	199,972,809
Deposit and Retentions paid during the Year (C)	239,383,295	226,013,990
Net changes in account receivables D= A+B-C	(95,152,640)	(26,041,181)

COUNTY GOVERNMENT OF KITUI**Reports and Financial Statements****For the year ended June 30, 2020****7.9 OTHER IMPORTANT DISCLOSURES****1. PENDING ACCOUNTS PAYABLE (See Annex 2)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	5,185,289	69,419,541	1,643,980	72,960,850
Construction of civil works	676,950,350	696,430,350	322,762,103	1,050,618,597
Supply of goods	5,847,173	438,412,779	124,014,380	320,245,572
Supply of services	13,739,276	76,198,330	4,975,440	84,962,166
Total	701,722,088	1,280,461,000	453,395,903	1,528,787,185

Note: included here is **Kshs 608 Million** worth of contracts which have been under EACC investigations but have since been released to the County for review and consideration for payment. EACC release them to the county in May this year after the budget had been submitted to the County Assembly. They have been referred to the pending bills committee for advice.

2. PENDING STAFF PAYABLES (See Annex 3)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	1,437,130	-	1,437,130
Middle management	-	2,478,470	-	2,478,470
Unionisable employees	-	3,912,613	-	3,912,613
Others	-	1,487,682	-	1,487,682
Total	-	9,315,895	-	9,315,895

3. OTHER PENDING PAYABLES (See Annex 4)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	463,880	3,526,764	-	3,990,644
Amounts due to County Government entities	415,450	2,419,979	-	2,835,429
Amounts due to third parties	-	110,991,249	-	110,991,249
Total	879,330	116,937,992	-	117,817,322

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

4. EXTERNAL ASSISTANCE

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c) Classes of providers of external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

d) Non-monetary external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e) Purpose and use of external assistance

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

Classification by Source

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Classification of payments made by Third Parties by Nature of expenses

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

N/B The above sub classification will be adopted based on the appropriate county's operations

6. 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

	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	71,172,120	73,161,480
Transfers to related parties		
Transfer to the County Assembly	876,406,892	806,554,690
Transfers to other County Government Entities	709,137,655	72,660,499
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g. schools and welfare	-	111,423,484
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	81,274,567	-
Total Transfers to related parties	1,666,819,115	990,638,673
Transfers from related parties		
Transfers from the Exchequer	8,872,917,771	8,729,200,000
Transfers from MDAs	665,154,355	313,382,101
Transfers from SCs and SAGAs- National Government		
(Insert any other transfers received)	-	485,427,956

COUNTY GOVERNMENT OF KITUI**Reports and Financial Statements****For the year ended June 30, 2020**

Total Transfers from related parties	9,538,072,126	9,528,010,057
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7. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Entity	Date Established/ Date taken over	Location	Accounting Officer responsible
Kitui County Textile Company	2019	Kitui Municipality	Georgina Musembi
Kitui Water and Sewerage Co. Ltd	2013	Kitui Municipality	Geoffrey Kiita
Kiambere Mwingi Water and Sewerage Co. Ltd	2013	Mwingi Town	Paul Kinuba
Kitui County Empowerment Fund	2018	Kitui Municipality	Justus Ndana
	-	-	-

8. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2019 - 2020	2018 - 2019
			Kshs	Kshs
Kitui County Revenue Fund Account (Kshs)	1000171111	-	87,448,057	511,645,118
Kitui County Revenue Collection Account (Kshs)	1140752855	-	16,295,044	14,565,114
Kitui County Health Insurance Cover (Kshs)	01141810632200	-	140,532	779,111
Total			103,883,633	526,989,343

Another important disclosure is the **Kshs 434,976,562** that appear outstanding in our Local Authority Integrated Financial Operation Management System (LAIFORMS) report that is used for the billing and payment of land rates and rent. Whereas this amount appears in our system as arrears collectable from landowners, it is subject to downward review as some plots are duplicated in the system. A valuation roll has been done a will be used to validate the plots and the actual amounts collectable.

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

9. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S 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.

Referen ce 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)
1.0	Unsupported Expenditure	<i>The auditor compared receipts against payments and established, as reported, a "Deficit " of Kshs. 430,517,141. It is important to note that in the reported expenditure are outstanding bills which should be matched with bank opening balances of Kshs. 1,502,249,441 brought forward from 2017/18 FY which once factored in leaves the county with a balance of Kshs 778,681,155 as reported in note 24 of the Financial statement. The auditor may need to advise the PSAB to review the standard reporting format to incorporate opening balances.</i>	Accountant General	Responses provided, awaiting comments from the auditors	Already submitted
2.1	Differences between Financial Statements and IFMIS Generated Notes to the Financial Statements	<i>The county government balances are as presented in our Financial statements. However, the notes from IFMIS are subject to errors since the county has not yet fully transited to auto reconciliation and some entries may lack contra entries thus the differences. As you are aware, IFMIS is managed and cleaned up by the National Treasury. The County will be contacting them to assist in clean up and harmonize the IFMIS figures with our receipts and payments.</i>	Accountant General	Responses provided, awaiting comments from the auditors	Already submitted
2.2	Differences between Payment Register (IFMIS) and Bank Statements	<i>The county government prepares its Financial statements and reports in accordance with the cash Basis of accounting method under the International Public Sector Accounting Standards (IPSAS Cash) which only recognizes expenditure once paid and not when incurred. As such, payments invoiced but not fully paid to the bank as at the closure of the financial year do not form part of our expenditure but are voided for fresh processing as pending bills. Therefore, our cleared payments are as reported in the Financial Statements.</i>	Accountant General	Responses provided, awaiting comments from the auditors	Already submitted
2.3	Failure to attach Bank reconciliations / FO 30 Report	<i>We take note of the audit concern on compliance. However, files with bank reconciliations for all the county executive bank accounts were availed and checked by the audit team during the engagement process. Further, we attach the F.30 Report as required by the auditors. This is an extract of the top page of the bank reconciliation.</i>	Accountant General	Responses provided	Already submitted
2.4	Accounts Payable -	<i>The figure of Kshs. 224,022,302 as reported in the financial statement is well analysed</i>	Accountant General	Responses provided	Already submitted

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

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)
	Discrepancies between the Financial Statements and the General Ledger	<i>by way of listing the contractors and the LPOs that gave rise to the retention. This analysis is further supported by bank records and reconciliations. (See annex 2.4 Per Ministry) and relates to contractor monies set aside for their final payment after their workmanship has passed warranty period, usually six months after commissioning. The auditor had indicated a figure of Kshs. 203,325,852 which is not in our records.</i>			
2.5	Inaccuracy of the Fund Balance	<i>As you are aware, IFMIS used by the counties is managed and cleaned up by the National Treasury. You will observe that the opening balance figure in the IFMIS trial balance was Kshs 707,235,159 while that of the financial statements was 1,193,873,596. This IFMIS trial balance figure shows there was no movement during the period under review as the closing balance is still Kshs 707,235,159. This therefore clears the issue of the Inaccuracy of the Fund balance.</i>	Accountant General	Responses provided, waiting for comments from the OAG	Already submitted
2.6	Other Grants and Transfers	<i>Transfers included in the annex reviewed and provided in the audit report are extracted from the trial balance and the ledgers, which captured all the transfers processed in the system during the financial year. However, the transfers included in the financial statements reflect the actual expenditure processed and paid out. It is important to note that the system Trial Balance includes items that were not fully processed hence items for voiding. The correct figure is as reported.</i>	Accountant General	Responses provided, waiting for comments from the OAG	Already submitted
2.7	Compensation of Employees - Differences between the Financial Statements and Payroll Summaries	<i>It is true that the figure reported in the Financial Statements for Compensation of employees is Kshs. 3,757,858,768 vis a vis payroll analysis of Kshs. 3,690,955,117. However, when need arises, the county would engage casual employees on temporary basis paid at rates approved by the Salaries and Remuneration Commission. The Kshs. 66,863,651 is therefore for payments made by way of vouchers to the casual employees and not captured in the payroll data. (See Annex 2.7)</i>	Accountant General	Responses provided, waiting for comments from the OAG	Already submitted
2.8	Misstatements in Printing, Advertising and Information Supplies & Services	<i>It is important to note that the county government aligns its expenditure to the approved budget uploaded in the IFMIS system. As such, not all the imprests taken by county staff are meant for domestic travel and subsistence allowances but some are directed towards payment of services associated with the vote lines in line with section 152 of the PFM Act, 2012. Regrettably, the related vouchers are not available for review to clearly state the use of the highlighted imprests.</i>	Accountant General	Responses provided, waiting for comments from the OAG	Already submitted
2.9	Outstanding Imprest.	<i>In line with section 152 and 156 of the PFM Act, the unsurrendered Imprests have been</i>	Accountant General	Responses provided,	Already submitted

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Referen ce 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)
		<i>recovered through the payroll bringing the figure down to Kshs. 3,164,184.00 whose recovery is still on going. See attached status summary against each imprest holder.</i>		waiting for comments from the OAG	
4.4	Pending Bills	<i>The pending bills is Kshs. 714,341,737.00 broken down into pending accounts payable (Kshs. 682,397,616), pending staff payables (Kshs. 423,255) and other pending payables (Kshs. 31,520,866) as presented in the Financial Statements. Vouchers in relation to the bills are available for audit and have also been submitted to the pending bills committee.</i>	Accountant General	Responses provided, waiting for comments from the OAG	Already submitted
3.1.1	Bank Reconciliation Statement	<i>The county reconciled all its bank accounts as at 13th July 2018, the official day when the system was closed for transmitting payments which were already processed in IFMIS. However, the County Revenue Fund (CRF) Account was initially reconciled as of 30th June 2018 but on account of the additional transmissions out of the account, a second reconciliation as at 13th July 2018 was prepared. This resulted to a difference of Kshs. 743,464,251 in the account as shown in the table below. We, however, notice that the auditor reports a difference of Kshs. 763,969,130 whose basis is not clear to us.</i>	Accountant General	Responses provided, waiting for comments from the OAG	Already submitted
3.4	Kitui County Government Standing Imprest	<i>The cashbook balance used in the financial statements is 3,866,969. It should be noted that the National treasury allowed for transactions after 30th June 2018. The bank balance used in the financial statements is as at 13th July 2018 when the county closed transactions for the financial year 2017/2018. See attached bank reconciliation and statement. (See annex 3.4)</i>	Accountant General	Responses provided, waiting for comments from the OAG	Already submitted
3.5	Kitui County Revenue Fund	<i>The bank balance certificate for County Revenue Fund as at 30th June 2018 was Kshs 112,411,423. It should be noted that the National Treasury released funds to counties after June 30th 2018 for counties whose June and earlier months' exchequers had not been released. The county also transmitted payments amounting to Kshs 672,859,079 reducing the balance to Kshs 855,875,675.15 as at 13th July 2018 as reported in the financial statements.</i>	Accountant General	Responses provided, waiting for comments from the OAG	Already submitted
3.6	Statement of Cash Flows	<i>The cash flow statement which is part of the financial statements cast at the cash balance of Kshs. 1,503,758,730 which is the same figure in the Balance Sheet under cash and cash equivalents.</i>	Accountant General	Responses provided, waiting for comments from the OAG	Already submitted

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

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)
1.0	Fixed Assets Register	<i>The County has prepared a provisional asset register by analysing all the purchases of fixed assets since 2013/2014 financial year and further identifying the same assets on the ground and tagging the same. A copy of the register has been attached for audit review.</i>	Accountant General	Responses provided, waiting for comments from the OAG	Already submitted
2.0	County Government Recruitment and Staffing	<i>Out of the advertised vacancies only 268 fell under entry level where the Board appointed 26 people from non-dominant ethnic communities out of 268 new appointments. Kitui County is usually considered a hardship region and the Board has been receiving minimal response from candidates in other regions. There are several cases where shortlisted candidates from other regions fail to turn up for interviews on the scheduled dates.</i>	Secretary to the CPSB	Responses provided, waiting for comments from the OAG	Already submitted
3.0	Lack of Approved Staff Establishment and Human Resource Plan	<i>The preparation of County Staff establishment is in process. As the County finalizes on the Staff Establishment, recruitment has been on a need basis where the Board only recruits for gaps in public service which cannot be addressed internally.</i>	Secretary to the CPSB	Responses provided, waiting for comments from the OAG	Already submitted
4.0	Irregular Recruitment Process of Casual Workers	<i>Casual employees are engaged at ministerial/departmental level with approval of the board in line with the provisions of section 74 of the County Government Act 2012. The County Government engages casual employees for activities which are temporary in nature and where capacity for the normal establishment is overstretched.</i>	Secretary to the CPSB	Responses provided, waiting for comments from the OAG	Already submitted
5.0	Stalled project of Amenity Block at Kitui Referral Hospital	<i>The project was a multi-years project. Currently 25% of works have been done. The Ministry has plans in place to ensure the project is completed and put into use. The Project was planned and budgeted for under Curative Health Services Programme in 2016/17, 2017/18 and 2018/19 FY (see attached procurement Plans)</i>	Chief Officer-Health	Responses provided, waiting for comments from the OAG	Already submitted
6.0	Failure to Submit Monthly Bank Reconciliations to Office of the Auditor General	<i>Files with monthly bank reconciliations for all the county bank accounts were availed to the audit team for review during the engagement process. Going forward, the said documents will be forwarded to the OAG for review.</i>	Accountant General	Responses provided, waiting for comments from the OAG	Already submitted
7.0	Tenders No. CGoKTI/263/2017-2018 and No CGoKTI/264/2017 for procurement and installation of solar powered	<i>The procurement process followed was restricted tendering and this was guided by PPAD Act 2015 section 102 (1) (b) as "the time and cost required to examine and evaluate a large number of tenders would be disproportionate to the value of the goods works or services to be procured. The aim was to minimize the cost to suit our budget allocation as open tender would require advertising costs and other</i>	Head of Supply Chain Management Services	Responses provided, waiting for comments from the OAG	Already submitted

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Referen ce 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)
	water pump and Borchole Water Supply	<i>expenditure making it not feasible.</i>			
8.0	Delayed Completion of Construction of Roads to Bitumen Standards	<i>The road network in Kwa Vonzia market earmarked for improvement was 1.5km in length. However, after handing over and survey works were done it was realized there were many encroachments to the road by private developments, water pipes and power lines to be relocated before the contractor could fully commence. This is currently at the last stages of being sorted out so that the contractor can fully kick off the implementation process without any issue. The contract period will be extended and there will be no cost escalation.</i>	Head of Supply Chain Management Services	Responses provided, waiting for comments from the OAG	Already submitted
9.0	Contract for Supply, Delivery, Installation and Commissionin g of a stone Crusher plant 100-120 Tons HR Capacity at Kshs. 85,305,490.	<i>There was no standby generator in case there was power fluctuations, site office and provision for an ablution block. Given budget constraints, the county government was not in a position to procure all the supporting amenities for the stone crusher during the period when the stone crusher was procured. However, the county government through the ministry of trade is undertaking other infrastructures to operationalize the crusher</i>	Head of Supply Chain Management Services	Responses provided, waiting for comments from the OAG	Already submitted
10.0	Lease of 20 Acres in Kwa Vonzia Yatta/Ilika/61 9 To House the Stone Crusher	<i>The stone crusher was acquired before the county got a piece of land to install it. The process of entering into a lease agreement with Mutua M Batha id no 3272777 and process of acquisition of the crusher were running concurrently. The quoted date, 28/12/2018 is the date when the lease agreement was finalized.</i>	Head of Supply Chain Management Services	Responses provided, waiting for comments from the OAG	Already submitted
11.0	Contract for Supply, Installation, Commissionin g of Machines and Training of Operator's Component for the Garment Manufacturin g, Training and Production Unit at Syongila Youth Polytechnic.	<i>Procurement documents i.e. tender advertisement, professional opinion, bid documents opening register, evaluation report, letter of award and letter of acceptance in support of the whole process are hereby attached. (See annex 11.0)</i>	Head of Supply Chain Management Services	Responses provided, waiting for comments from the OAG	Already submitted

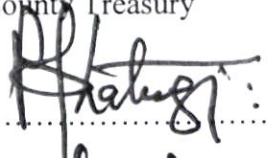
COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

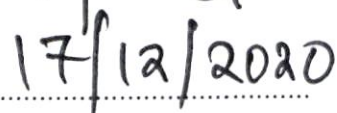
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
12.0	Irregular Bank Accounts.	<i>The accounts presented in the financial statements relate to revenue collections, donor funding and health facilities operations which cannot be opened at the CBK since these facilities are not served by IFMIS and cannot access CBK for reasons of their locations.</i>	Accountant General	Responses provided, waiting for comments from the OAG	Already submitted
13.1	Non Preparation of Cash Flow Projection	<i>Cash Flow Projections for the year 2017/18 were prepared and submitted to the relevant authorities (see annex 13.1) and also made available during audit.</i>	Accountant General	Responses provided, waiting for comments from the OAG	Already submitted
13.2	Monthly Reporting Obligations by Accounting Officers	<i>Monthly reporting obligation is enshrined in the County Regulations Act, 2015 section 54. However, the county accounting officers have not yet received a standardized format/template on which to prepare such reports thus lack of compliance.</i>	Chief Officer-Finance	Responses provided, waiting for comments from the OAG	Already submitted
13.3	Revenue Arrears	<i>An exercise on property mapping through the use of GIS and development of Valuation Roll is underway. This will identify the validity of reported plots for rates & rent related revenue. As it is now we cannot say with certainty how much of the rent/rates as indicated is collectible.</i>	Chief Officer-Finance	Responses provided, waiting for comments from the OAG	Already submitted
13.4.i	Early Childhood Development Education (ECDE) Teachers with Same Bank Account	<i>The HRM department has brought the matter to the attention of the Sacco/banks for rectification of the double allocation of the account numbers.</i>	Dep. Director-HRM	Responses provided, waiting for comments from the OAG	Already submitted
13.4.ii	Sharing of Tax Personal Identification Numbers (PIN)	<i>This anomaly could have happened during compilation of the list at the departmental level. ECDE teachers sharing PIN number with officers in the IPPD, could have been a case of wrong capturing of the details. However, this problem was detected during filling of ITAX returns and it has since been rectified.</i>	Dep. Director-HRM	Responses provided, waiting for comments from the OAG	Already submitted
31.5.i	Procurement of Pesticides	<i>This was unbundling of the pesticides for the Purposes of ensuring maximum participation of Citizen Contractors, Disadvantaged groups, Small and micro-enterprise in public procurement and within the County. Legal Notice No.114 of 18th June 2013(Public Procurement and Disposal (Preference and Reservations) (Amendment) Regulations, 2013-Section 19(1). This was so since the pesticides were sourced from each of the 40 Wards of the County Government.</i>	Head of Supply Chain Management Services	Responses provided, waiting for comments from the OAG	Already submitted
13.5.ii	Installation of P8 Outdoor Digital Bill Board	<i>We would like to note that we were guided by section 105 & 106 of the PPAD Act 2015 regarding the procedure in handling request for quotations. Being a quotation, the mandatory 14 days waiting period after awarding is not applicable as opposed to open tender.</i>	Head of Supply Chain Management Services	Responses provided, waiting for comments from the OAG	Already submitted

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Referen ce 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)
13.5.iii	Procurement of Booklets	<i>The printing of the booklets was part of entrenchment of devolution as a new model of community development and encouragement of local public participation in projects and programmes. Each Ward was to have its own unique copies of booklets showing programmes and projects undertaken per Ward.</i>	Head of Supply Chain Management Services	Responses provided, waiting for comments from the OAG	Already submitted

CEC, County Treasury

Sign.....

Date.....

KITUI COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020
ANNEXES

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
Description	Kshs	Kshs	Kshs	Kshs	Kshs
Exchequer Releases for quarter 1	1,536,480,900	-	-		1,536,480,900
Exchequer Releases for quarter 2	1,589,463,000	-	-	120,182,329	1,709,645,329
Exchequer Releases for quarter 3	3,223,077,750	13,031,250	-	157,215,151	3,393,324,151
Exchequer Releases for quarter 4	1,721,918,250	22,761,250	-	394,445,920	2,233,467,391
Total	8,070,939,900	35,792,500	-	671,843,400	8,872,917,771

KITUI COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2019/2020	2018/2019	
	A	B	c	d=a-c		
Construction of buildings						
Mtoria agency	180,000			180,000		Payable
Mumondilis ltd	250,000			250,000		Payable
Mumondilis ltd	314,865			314,865		Payable
Royal contractors limited	368,140			368,140		Payable
Millennium strategy Ent. Ltd	447,980			447,980		Payable
Three cord rock ventures ltd	525,860			525,860		Payable
Catexam supplies	584,310			584,310		Payable
Morkal company	627,425			627,425		Payable
Millenium strategy Ent. Ltd	651,062			651,062		Payable
Syowali general contractors ltd	700,000			700,000		Payable
Kristeen holdings ltd	743,950			743,950		Payable
Joifait contractors ltd	880,440			880,440		Payable
Isovyva general supplies	1,049,500			1,049,500		Payable
Okajomwe enterprise	1,098,540			1,098,540		Payable
Millenium strategy Ent. Ltd	1,955,955			1,955,955		Payable
M/s Glacol	1,974,605			1,974,605		Payable
Dibbie contractors ltd	2,050,681			2,050,681		Payable
Millenium strategy ltd	2,268,908			2,268,908		Payable
Mwimuka ltd	2,706,000			2,706,000		Payable
Musamo works investment	4,407,146			4,407,146		Payable
Musamo works investment	4,407,146			4,407,146		Payable
M/s kapurjee professional services	363,240	06/04/2020	-	363,240		Payable
M/s antotech builders ltd	366,003	14/05/2020	-	366,003		Payable
Zijoh Company Limited	393,920	03/04/2020	-	393,920		Payable
M/s kavuti company ltd	393,920	03/04/2020	-	393,920		Payable
M/s wamurwara investment	404,464	07/07/2020	-	404,464		Payable
M/s fame enterprise	803,420	07/03/2018	393,420.00	410,000	803,420.00	Payable
M/s wamurwara investment	430,392	22/04/2020	-	430,392		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
M/s joline co.ltd	494,683	15/04/2020	-	494,683		Payable
Zollo complex ltd	596,187	30/04/2020	-	596,187		Payable
M/s civitech energy solutions ltd	599,058	06/04/2020	-	599,058		Payable
M/s mwimuka ltd	638,058	03/04/2020	-	638,058		Payable
M/s dakesy enterprise	682,820	08/04/2020	-	682,820		Payable
Justoallore ventures limited	718,750	15/06/2020	-	718,750		Payable
Kalog enterprises limited	762,550	30/04/2020	-	762,550		Payable
M/s zollo complex ltd	763,820	06/04/2020	-	763,820		Payable
Mafremumu contractor and supplies ltd	788,500	22/03/2020	-	788,500		Payable
M/s Fekasu engineering and construction	1,700,000	06/04/2020	-	1,700,000		Payable
M/s kwamusya general contractors	850,000	30/03/2017	709,920.00	140,080	850,000.00	Payable
M/s tusmus building and construction agencies	850,000	18/05/2020	540,640.00	309,360		Payable
M/s heziph ltd	2,323,000	25/03/2020	-	2,323,000		Payable
Sukajos ltd	2,175,800	25/03/2020	-	2,175,800		Payable
Royal kamati investments	1,396,530	15/04/2020	-	1,396,530		Payable
Ndiapi engineering and construction limited	750,000	09/04/2020	-	750,000		Payable
Nicher enterprises	797,530	02/04/2020	-	797,530		Payable
Mupe enterprises	810,231	18/04/2018	-	810,231	810,231.00	Payable
Riste collection limited	922,655	04/02/2020	-	922,655		Payable
Mbenesya prime contractors	940,020	03/04/2020	-	940,020		Payable
Lisimu investments	954,420	04/03/2020	-	954,420		Payable
Kyandu general suppliers ltd	963,390	23/5/2018	-	963,390	963,390.00	Payable
Bermi constructions limited	974,873	04/02/2020	-	974,873		Payable
Mamunyiini Agencies limited	975,430	04/02/2020	-	975,430		Payable
Dwakerr digital enterprises	976,040	04/03/2020	-	976,040		Payable
Helmatt enterprises	997,975	03/04/2020	-	997,975		Payable
Diapi Engineering and construction limited	1,016,750	04/09/2020	-	1,016,750		Payable
Hejoki company limited	1,080,260	01/04/2020	-	1,080,260		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Riste collection limited	1,160,100	04/06/2020	-	1,160,100		Payable
Ashitae ventures	1,222,718	24/4/2020	-	1,222,718		Payable
Moskti solutions ltd	1,242,081	04/03/2020	-	1,242,081		Payable
Mbenesya prime contractors	1,295,970	04/03/2020	-	1,295,970		Payable
Johnsu enterprises	1,691,890	03/04/2020	-	1,691,890		Payable
Kishkum enterprises	1,819,740	04/03/2020	-	1,819,740		Payable
Mwaeni integrated development	24,548	26/06/2018	-	24,548	24,548.28	Payable
Masapa general contractors ltd	64,960	02/10/2018	-	64,960	64,960.00	Payable
Damjos busy engineering	99,400	11/09/2018	-	99,400	99,400.00	Payable
Glovienzi ventures	115,245	16/01/2020	-	115,245		Payable
Lemwa general contractors ltd	162,300	11/12/2018	-	162,300	162,300.00	Payable
Kimto contractors ltd	190,250	23/5/2018	-	190,250	190,250.00	Payable
Muveka enterprises	200,000	01/09/2017	-	200,000	200,000.00	Payable
Nguuni blesses contractors and general supplies	229,710	14/11/2016	-	229,710	229,710.00	Payable
Kyapeni contractors ltd	288,950	17/10/2019	-	288,950		Payable
Kamene building and construction	290,000	01/06/2017	-	290,000	290,000.00	Payable
Afidel Africa engineering and construction ltd	354,415	04/06/2020	-	354,415		Payable
Khatelina analong supplies	365,660	04/05/2020	-	365,660		Payable
Dwakerri digital Enterprise.	453,900	03/04/2020	-	453,900		Payable
Wamurwara Investments	457,920	03/04/2020	-	457,920		Payable
Vibratt construction and general supplies	497,080	01/06/2017	-	497,080	497,080.00	Payable
Hope kenya merchants	606,640	04/09/2020	-	606,640		Payable
Javanlink International	674,330	04/02/2020	-	674,330		Payable
Kabati Silver Enterprises and Communication	681,900	04/09/2020	-	681,900		Payable
Bermi constructions limited	700,000	02/04/2020	-	700,000		Payable
Ballife company ltd	867,920	06/12/2020	-	867,920		
Sub-Total	74,604,830		1,643,980	72,960,850	5,185,289	
Construction of civil works						

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
M/s kyanzuki supplies & civil engineering	622,750		-	622,750		Payable
M/s kavuti co. Ltd	194,933	26-Feb-19	-	194,933	194,932.67	Payable
Vaniki events company	496,965	06/05/2020	-	496,965		Payable
Real Timers General supplies	790,795	24/06/2020	-	790,795		Payable
Betterlline water ltd	825,013	08/04/2020	-	825,013		Payable
Powerlead limited	913,543	25/11/2019	-	913,543		Payable
Mujabacajo construction	7,770,161	03/05/2018	6,800,920.00	969,241	7,770,160.95	Payable
Geospan services	1,247,612	23/06/2020	-	1,247,612		Payable
Mumo and Mumo Logistics	1,393,740	24/06/2020	-	1,393,740		Payable
Gravele general suppliers	1,795,158	22/06/2020	-	1,795,158		Payable
Felikeys (k) limited	9,337,665	09/03/2020	6,591,293.15	2,746,372		Payable
Forty-seven trading co.	6,856,537	04/05/2018	-	6,856,537	6,856,537.25	Payable
Solkem enterprises ltd	25,737,037	23/11/2019	15,442,222.15	10,294,815		Payable
Fatelimwafrika contractors	10,965,915	09/03/2020	-	10,965,915		Payable
Liki contractors	17,075,326	02/01/2020	5,122,597.00	11,952,729		Payable
Caloshe enterprises	21,247,708	09/03/2020	-	21,247,708		Payable
Lynmusi enterprises	498,167			498,167		Payable
Startcare enterprises limited	1,150,000			1,150,000		Payable
Bensajo enterprises	1,271,696			1,271,696		Payable
Globaltalk holdings ltd	1,390,000			1,390,000		Payable
Wiamuseo contractors ltd	2,992,460			2,992,460		Payable
M/s robin investments	2,204,150	09/04/2018	2,054,150.00	150,000	2,204,150.00	Payable
M/s rollon enterprise ltd	249,160	09/09/2016	-	249,160	249,160.00	Payable
M/s sukajos ltd	295,775	15/04/2020	-	295,775		Payable
Jedga general supply	1,665,468	03/06/2018	1,339,508.00	325,960	1,665,468.00	Payable
Ms mumondilis ltd	329,800	30/06/2020	-	329,800		Payable
M/s mumamu contractors	335,000	05/06/2020	-	335,000		Payable
M/s kitui bins services ltd	532,200	27/05/2020	-	532,200		Payable
M/s veninax ltd	550,480	26/05/2020	-	550,480		Payable
M/s repem builders ltd	600,000	15/05/2020	-	600,000		Payable
M/ roxcon ltd	1,765,295	12/02/2015	1,142,250.00	623,045	1,765,295.00	Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
M/s mumamu contractors	632,896	01/07/2020	-	632,896		Payable
M/s stehn contractors lmt	1,027,650	07/05/2020	-	1,027,650		Payable
M/s mumondilis ltd	1,034,836	05/06/2020	-	1,034,836		Payable
Felidae company limited	1,047,060	15/04/2020	-	1,047,060		Payable
Kenrich general agencies ltd	1,768,130	05/06/2020	-	1,768,130		Payable
M/s matingani engineering ltd	2,301,495	04/05/2020	-	2,301,495		Payable
M/s mumamu contractors	2,384,560	11/04/2020	-	2,384,560		Payable
Kaluya general suppliers	2,400,000	19/05/2020	-	2,400,000		Payable
Kasy ventures limited	2,953,650	11/04/2020	-	2,953,650		Payable
Muusintex enterprises ltd	3,175,350	30/04/2020	-	3,175,350		Payable
Fatelimwafrika contractors and supplies ltd	1,214,000	21/04/2020	-	1,214,000		Payable
M/s brephil enterprises	2,893,779	12/06/2020	850,378.60	2,043,400		Payable
Jumukanda contractors ltd	2,985,991	24/06/2020	-	2,985,991		Payable
M/s kilumba merchants	3,990,915	24/06/2020	-	3,990,915		Payable
Fuel link enterprises	350,000	28/12/2018	-	350,000	350,000.00	Payable
Mwimuka company ltd	603,460	25/03/2020	-	603,460		Payable
Kaydee supplies	960,570	25/03/2020	-	960,570		Payable
Chenduu construction contractors	1,046,110	04/09/2020	-	1,046,110		Payable
Cash and carry general contractors	1,206,850	27/01/2020	-	1,206,850		Payable
Kapurjee professional services	1,480,370	04/06/2020	-	1,480,370		Payable
Homeland metal works	1,809,230	19/12/2018	-	1,809,230	1,809,230.00	Payable
Astra angellica ltd	2,023,956	14/02/2020	-	2,023,956		Payable
Vanrich general merchants ltd	2,145,000	25/03/2020	-	2,145,000		Payable
Genesis two ltd	2,240,000	02/09/2020	-	2,240,000		Payable
Vinemax	3,326,560	25/03/2020	-	3,326,560		Payable
Fatmate traders	3,458,934	14/02/2020	-	3,458,934		Payable
Kisbit(k) ltd	3,701,800	25/03/2020	-	3,701,800		Payable
Langley trading company ltd	3,802,610	27/01/2020	-	3,802,610		Payable
Eggi limited	3,834,045	04/09/2020	-	3,834,045		Payable
Redkam contractors ltd	1,010,861	05/09/2020	-	1,010,861		Payable
Muvati limited	1,893,161	05/09/2020	-	1,893,161		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Waynenix three supplies	2,476,500	05/09/2020	-	2,476,500		Payable
Andrella keys ltd	2,481,235	05/09/2020	-	2,481,235		Payable
Natmo contractors	2,632,875	05/04/2020	-	2,632,875		Payable
Siwaluk two ventures ltd	2,706,322	05/03/2020	-	2,706,322		Payable
Lokaki investment ltd	2,706,403	05/03/2020	-	2,706,403		Payable
Muusintex enterprises limited	2,706,410	05/04/2020	-	2,706,410		Payable
Tarusik tree enterprises ltd	2,706,410	05/03/2020	-	2,706,410		Payable
Eunilorique enterprises ltd	2,706,414	05/03/2020	-	2,706,414		Payable
Nzeeu investments	2,706,415	05/04/2020	-	2,706,415		Payable
Ramwe enterprise ltd	2,706,416	05/03/2020	-	2,706,416		Payable
Phalec supplies ltd	3,375,901	05/09/2020	-	3,375,901		Payable
Shikian tree limited	3,389,549	05/03/2020	-	3,389,549		Payable
Andrella keys ltd	3,897,400	05/09/2020	-	3,897,400		Payable
Glogra general suppliers ltd	4,741,065	21/12/2018	4,527,845.40	213,220	4,741,065.00	Payable
Repem builders	4,832,205	18/12/2018	4,555,940.00	276,265	4,832,205.00	Payable
Taino investments	1,714,500	25/09/2015	1,264,323.85	450,176	1,714,500.00	Payable
Kitui bins services ltd	712,240	05/05/2020	-	712,240		Payable
Helmatt enterprises	747,040	05/05/2020	-	747,040		Payable
Serjedo investment	747,040	05/05/2020	-	747,040		Payable
Mwiki women constructors	747,040	05/05/2020	-	747,040		Payable
Winben supplies and gen contractors	764,440	05/05/2020	-	764,440		Payable
Mine yard ltd	764,440	05/05/2020	-	764,440		Payable
Copperlite trading co ltd	780,796	21/5/2020	-	780,796		Payable
Eggi ltd	790,540	05/05/2020	-	790,540		Payable
Jum enterprises	799,240	05/05/2020	-	799,240		Payable
Sparks gauge ltd	799,240	29/06/2020	-	799,240		Payable
Gosashe enterprises	799,240	21/05/20	-	799,240		Payable
Funguo business ltd	799,240	N/A	-	799,240		Payable
Dampet ventures	800,980	05/05/2020	-	800,980		Payable
Civil Tech energy solutions	834,040	05/04/2020	-	834,040		Payable
Greew enterprises	851,440	05/05/2020	-	851,440		Payable
Robertle ventures	852,206	05/05/2020	-	852,206		Payable

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Caloshe enterprises	853,128	05/05/2020	-	853,128		Payable
Estalorique enterprises	853,145	05/05/2020	-	853,145		Payable
Ashtae ventures	853,163	05/05/2020	-	853,163		Payable
Yorkii investment	856,660	05/05/2020	-	856,660		Payable
General terrazo and marble contractors	903,640	05/05/2020	-	903,640		Payable
Comtrack africall co. ltd	952,360	05/05/2020	-	952,360		Payable
Moeshe enterprises	961,060	05/05/2020	-	961,060		Payable
Superfix contractors	1,718,064	04/10/2018	-	1,718,064	1,718,064.38	Payable
Global construction & software agencies	2,711,500	06/11/2020	-	2,711,500		Payable
Funguo business ltd	2,773,838	22/05/20	-	2,773,838		Payable
Aventure limited	16,000,055	18/12/2018	13,202,886.87	2,797,168	16,000,054.55	Payable
Kanda hydro services	3,156,608	20/04/20	-	3,156,608		Payable
Jemu agencies	16,623,468	30/09/2015	13,277,749.30	3,345,718	16,623,467.70	Payable
Faicia contractors	3,761,547	14/04/20	-	3,761,547		Payable
Geokit contractors ltd	2,905,998	4/4/2020	2,620,784.96	285,213		Payable
Caloshe enterprises	5,250,000	4/4/2020	-	5,250,000		Payable
Kishkum enterprises	170,765	16/6/2020	-	170,765		Payable
Danvin distributors K ltd	190,548	04/09/2020	-	190,548		Payable
Mwiki women construction and suppliers company ltd	193,792	15/6/2020	-	193,792		Payable
Jofetus company limited	193,792	15/6/2020	-	193,792		Payable
Jodimic k ltd	193,792	15/6/2020	-	193,792		Payable
Jofetus company limited	193,792	15/6/2020	-	193,792		Payable
Vulmatt kenya ltd	193,792	16/06/2020	-	193,792		Payable
Vulmatt kenya ltd	193,792	16/06/2020	-	193,792		Payable
Simisi women Contractors	195,850	04/02/2020	-	195,850		Payable
Mamunyini Agencies limited	197,272	04/02/2020	-	197,272		Payable
Jakamu builders and contractors ltd	251,000	23/05/2018	-	251,000	251,000.00	Payable
Ukasi mukumart merchants	325,584	06/12/2020	-	325,584		Payable
Vaniki events company	360,540	04/03/2020	-	360,540		Payable
Jonix contractors company limited	372,845	15/6/2020	-	372,845		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Kava mama ventures	391,000	02/04/2020	-	391,000		Payable
Moesh enterprises	434,570	16/6/2020	-	434,570		Payable
Kenya school of government	489,700	04/12/2019	-	489,700		Payable
Kitumoi supplies and contractors	539,616	16/6/2020	-	539,616		Payable
Mirefa enterprises	573,471	04/02/2020	-	573,471		Payable
Kishkum enterprises	644,980	13/6/2020	-	644,980		Payable
Danvin distributors K ltd	671,993	04/09/2020	-	671,993		Payable
Moesh enterprises	720,240	04/02/2020	-	720,240		Payable
Romer builders and contractors	748,847	02/04/2020	-	748,847		Payable
Mercyleen supplies and construction company limited	755,310	03/04/2020		755,310		Payable
Jonix contractors company limited	758,490	15/6/2020	-	758,490		Payable
Ruthimu enterprises	782,045	09/04/2020	-	782,045		Payable
Faith young enterprises ltd	790,018	14/6/2020	-	790,018		Payable
Serjedo investments company limited	796,770	03/04/2020	-	796,770		Payable
Wamurwara investments	806,470	04/03/2020	-	806,470		Payable
Save commodities limited	811,834	04/08/2020	-	811,834		Payable
Sea-link enterprises	829,226	04/03/2020	-	829,226		Payable
Cateston enterprises limited	840,050	20/04/2020	-	840,050		Payable
Smart work contractors	918,652		-	918,652		Payable
Markilito enterprises	926,810	04/09/2020	-	926,810		Payable
Ndandini dymo enterprises	958,114	16/6/2020	-	958,114		Payable
Jaggys company limited	959,132	04/09/2020	-	959,132		Payable
Ilamba Construction services	976,000	04/02/2020	-	976,000		Payable
Markangel company limited	989,973	02/04/2020	-	989,973		Payable
Katreco company limited	994,584	02/04/2020	-	994,584		Payable
Chrira general supplies	994,900	04/07/2020	-	994,900		Payable
Riste collection limited	1,000,050	02/04/2020	-	1,000,050		Payable
Frafa logistics and construction ltd	1,017,204	04/03/2020	-	1,017,204		Payable
Fourlines investments limited	1,017,430	04/01/2020	-	1,017,430		Payable
Katethya Investments	1,024,512	04/02/2020	-	1,024,512		Payable
Elikamu limited	1,064,944	02/04/2020	-	1,064,944		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Figashi enterprises	1,101,665	02/04/2020	-	1,101,665		Payable
Headcord contractors limited	1,124,193	04/03/2020	-	1,124,193		Payable
Dekey collection	1,141,920	04/02/2020	-	1,141,920		Payable
Danvin distributors K ltd	1,145,932	16/6/2020	-	1,145,932		Payable
Katreco company limited	1,203,120	04/02/2020	-	1,203,120		Payable
Mujabacajo construction and general supplies limited	1,284,950	02/04/2020	-	1,284,950		Payable
Winben suppliers and general contractors limited	1,326,690	03/04/2020	-	1,326,690		Payable
Jumukanda contractors limited	1,347,500	14/05/2020	-	1,347,500		Payable
Mujabacajo Construction and general supplies limited	1,349,700	14/5/2020	-	1,349,700		Payable
Headcord contractors limited	1,356,243	03/04/2020	-	1,356,243		Payable
Simisi women Contractors	1,375,680	04/06/2020	-	1,375,680		Payable
Linspring supplies and merchandise ltd	1,420,246	13/4/2020	-	1,420,246		Payable
Kitui bins service ltd	1,427,955	04/09/2020	-	1,427,955		Payable
Mars global link enterprises	1,440,614	16/6/2020	-	1,440,614		Payable
Tillen agencies	1,445,163	03/04/2020	-	1,445,163		Payable
Civiltech energy solution company limited	1,479,170	04/02/2020	-	1,479,170		Payable
Muusintex enterprises	1,481,158	04/09/2020	-	1,481,158		Payable
Hope kenya merchants	1,485,620	04/03/2020	-	1,485,620		Payable
Mwandai investment company limited	1,490,939	16/6/2020	-	1,490,939		Payable
Bexvilex enterprises	1,503,708	03/04/2020	-	1,503,708		Payable
New highway workshop ltd	1,506,492	04/02/2020	-	1,506,492		Payable
Binphilo digital enterprises	1,532,200	04/02/2020	-	1,532,200		Payable
Save commodities limited	1,581,034	02/04/2020	-	1,581,034		Payable
Vikabe enterprises limited	1,581,080	03/04/2020	-	1,581,080		Payable
Dekey collection	1,606,084	04/09/2020	-	1,606,084		Payable
Jonix contractors company limited	1,619,370	04/03/2020	-	1,619,370		Payable
Global constructors and software agencies limited	1,632,352	09/04/2020	-	1,632,352		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Bogra Contractors and General Supplies limited	1,649,438	02/04/2020	-	1,649,438		Payable
Doit limited	1,656,455	14/6/2020	-	1,656,455		Payable
Ringecom construction and general supplies	1,667,237	02/04/2020	-	1,667,237		Payable
Kapuriee professional services	1,680,686	09/04/2020	-	1,680,686		Payable
Jonix contractors company limited	1,686,580	04/03/2020	-	1,686,580		Payable
Danvin Distributors (k) Limited	1,688,380	01/04/2020	-	1,688,380		Payable
Wika interstate traders	1,690,120	02/04/2020	-	1,690,120		Payable
Kimzo constructions and trade ltd	1,699,618	04/04/2020	-	1,699,618		Payable
Aqua flow company limited	1,702,858	03/04/2020	-	1,702,858		Payable
Glogra general suppliers and contractors	1,705,965	02/04/2020	-	1,705,965		Payable
Ndiu contractors limited	1,712,986	02/04/2020	-	1,712,986		Payable
Hossana spring company limited	1,744,100	04/03/2020	-	1,744,100		Payable
Estalorique enterprises	1,757,400	09/04/2020	-	1,757,400		Payable
Jervis and markus enterprises limited	1,758,201	15/04/2020	-	1,758,201		Payable
Pablitos solutions limited	1,772,167	13/04/2020	-	1,772,167		Payable
Showell limited	1,782,950	04/06/2020	-	1,782,950		Payable
Kikotoni Contractors limited	1,789,000	15/6/2020	-	1,789,000		Payable
Doit limited	1,789,310	04/03/2020	-	1,789,310		Payable
Muruana investment limited	1,793,174	02/04/2020	-	1,793,174		Payable
Mwola Concrete construction limited	1,793,701	13/4/2020	-	1,793,701		Payable
Emek holding Limited	1,795,980	04/03/2020	-	1,795,980		Payable
Seruji contractors and general supplies	1,796,525	13/04/2020	-	1,796,525		Payable
Ngwae company limited	1,801,100	03/04/2020	-	1,801,100		Payable
Mahki holdings limited	1,801,596	03/04/2020	-	1,801,596		Payable
Yanzuu enterprises limited	1,801,735	04/03/2020	-	1,801,735		Payable
Rotoki enterprises limited	1,805,761	04/02/2020	-	1,805,761		Payable
D-glo international limited	1,805,930	16/6/2020	-	1,805,930		Payable
Riste collection limited	1,822,360	03/04/2020	-	1,822,360		Payable
Shalvinfidel ventures limited	1,832,000	21/5/2020	-	1,832,000		Payable
Mwandikwa limited	1,835,431	04/04/2020	-	1,835,431		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Wanda bora enterprises	1,850,432	02/04/2020	-	1,850,432		Payable
Ndomwe contractors and general suppliers company limited	1,857,555	06/04/2020	-	1,857,555		Payable
Ndamu Valley agencies	1,880,280	04/03/2020	-	1,880,280		Payable
Soratse enterprise limited	1,892,540	09/04/2020	-	1,892,540		Payable
Eggi limited	1,894,558	13/04/2020	-	1,894,558		Payable
Duty logistic limited	1,895,016	04/02/2020	-	1,895,016		Payable
Fatelimwafrika contractors and supplies limited	1,911,000	14/05/2020	-	1,911,000		Payable
Bena and mukai enterprises	1,911,695	04/08/2020	-	1,911,695		Payable
Antotech builders limited	1,913,316	03/04/2020	-	1,913,316		Payable
Ndanawalungu general supplies contractors ltd	1,920,000	14/5/2020	-	1,920,000		Payable
Eituna micro enterprises ltd	1,923,516	15/6/2020	-	1,923,516		Payable
Double double construction company limited	1,932,142	01/04/2020	-	1,932,142		Payable
Kasi focus supplies and services	1,952,908	09/04/2020	-	1,952,908		Payable
Khatelina analong supplies	1,956,100	04/03/2020	-	1,956,100		Payable
Marki general suppliers limited	1,959,147	04/02/2020	-	1,959,147		Payable
Kasi focus supplies and services	1,960,000	04/09/2020	-	1,960,000		Payable
Kanda hydro service limited	1,967,128	14/05/2020	-	1,967,128		Payable
Scamu investments ltd	1,973,276	22/5/2020	-	1,973,276		Payable
Global constructors and software agencies limited	1,978,564	21/05/2020	-	1,978,564		Payable
Fatelimwafrika contractors and supplies limited	1,980,000	09/04/2020	-	1,980,000		Payable
Tillen agencies	1,981,363	04/03/2020	-	1,981,363		Payable
Isimule contractors limited	1,982,771	14/05/2020	-	1,982,771		Payable
Mumamu Contractors limited	1,983,020	14/5/2020	-	1,983,020		Payable
Mamro Solution ltd	1,984,580	14/05/2020	-	1,984,580		Payable
Mulenic circle company limited	1,984,699	03/04/2020	-	1,984,699		Payable
Estalorique enterprises	1,984,740	04/09/2020	-	1,984,740		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Mafremumu contractors and supplies limited	1,985,340	14/05/2020	-	1,985,340		Payable
Katheu cleaners limited	1,990,000	04/08/2020	-	1,990,000		Payable
Danvin distributors K ltd	1,992,300	04/08/2020	-	1,992,300		Payable
Bailados ventures	1,999,765			1,999,765		Payable
Staradams enterprises	2,016,854	04/03/2020	-	2,016,854		Payable
Headcord contractors limited	2,148,601	04/03/2020	-	2,148,601		Payable
Fatelimwafrika contractors and supplies limited	3,896,000	16/04/2020	-	3,896,000		Payable
Mujabacajo construction and general supplies limited	6,870,439	17/04/2020	-	6,870,439		Payable
Brescia ventures limited	8,017,363	22/05/2020	-	8,017,363		Payable
Fanda wired enterprises limited	10,002,535	17/04/2020	-	10,002,535		Payable
Racdamui city investment ltd	9,442,323	25/07/2016	957,122.62	8,485,200	8,485,200.48	Payable
Taraji co. Ltd	4,818,000	25/07/2016	422,028.04	4,395,972	4,395,971.96	Payable
Malili construction and engineering works ltd	18,562,087	25/07/2016	6,357,005.70	12,205,081	12,205,081.00	Payable
Artic builders & general contractors	21,969,711	25/07/2016	8,296,663.14	13,673,048	13,673,048.06	Payable
Mumoni company ltd	2,932,098	25/07/2016	-	2,932,098	2,932,098.34	Payable
Kangama Builders and Contractors Ltd	3,811,297	25/07/2016	-	3,811,297	3,811,296.52	Payable
Kangama builders & contractors ltd.	1,502,399	25/07/2016	-	1,502,399	1,502,399.38	Payable
Palace management company	5,700,757	25/07/2016	851,197.68	4,849,559	4,849,558.99	Payable
Kamwando enterprises limited	21,140,893	25/07/2016	15,139,041.56	6,001,852	6,001,851.60	Payable
Mutindi general contractors	9,740,151	25/07/2016	1,619,686.77	8,120,464	8,120,464.00	Payable
June engineering services limited	10,772,573	25/07/2016	1,294,968.87	9,477,604	9,477,603.72	Payable
Rene industries ltd	26,482,891	25/07/2016	3,961,706.71	22,521,184	22,521,184.45	Payable
Royce building & general contractors ltd	19,709,954	25/07/2016	8,159,451.59	11,550,503	11,550,502.81	Payable
Malulani investments limited	15,935,840	25/07/2016	6,091,592.95	9,844,247	9,844,247.20	Payable
Watema general supplies	18,547,779	25/07/2016	2,463,926.51	16,083,852	16,083,852.40	Payable
Jackmer contractors ltd	12,719,265	25/07/2016	2,618,506.90	10,100,758	10,100,758.25	Payable
Kasco investment limited	9,880,749	25/07/2016	2,745,889.83	7,134,860	7,134,859.53	Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Rutgil enterprises	12,416,973	25/07/2016	1,884,242.71	10,532,730	10,532,730.40	Payable
Lybon company limited	16,583,008	25/07/2016	5,402,259.84	11,180,748	11,180,748.16	Payable
Jaci general investment	22,632,803	25/07/2016	3,006,627.76	19,626,176	19,626,175.72	Payable
Kyangonza construction	9,206,112	25/07/2016	1,839,711.39	7,366,400	7,366,400.20	Payable
Carotox supplies	14,649,784	25/07/2016	6,708,649.34	7,941,135	7,941,134.96	Payable
Glogra General suppliers & contractors	19,975,949	25/07/2016	5,813,050.99	14,162,898	14,162,898.20	Payable
Miambani valley general contractors ltd	16,768,687	25/07/2016	6,577,158.50	10,191,528	10,191,528.00	Payable
Konza works construction & engineering ltd	27,248,647	25/07/2016	9,043,734.95	18,204,912	18,204,912.40	Payable
Mosline enterprises ltd.	12,282,789	25/07/2016	4,286,677.19	7,996,112	7,996,112.00	Payable
Three ranks (k) ltd	16,885,319	25/07/2016	7,904,353.38	8,980,966	8,980,965.92	Payable
Afriserve international ltd	12,688,043	25/07/2016	5,189,461.12	7,498,582	7,498,582.20	Payable
Renah & renard limited	16,734,716	25/07/2016	3,520,413.90	13,214,303	13,214,302.59	Payable
Aridsun contractors	22,610,133	25/07/2016	1,236,199.99	21,373,933	21,373,933.34	Payable
Syano roads and bridges ltd	26,843,963	25/07/2016	1,568,879.22	25,275,084	25,275,083.98	Payable
Landi investments ltd	13,759,551	25/07/2016	2,144,909.02	11,614,642	11,614,641.52	Payable
Chambalili trading company ltd	12,301,530	25/07/2016	628,508.32	11,673,022	11,673,022.00	Payable
Nasicom logistics limited	10,545,801	25/07/2016	4,637,920.96	5,907,880	5,907,880.44	Payable
End engineering & construction company ltd	8,827,220	25/07/2016	2,287,402.03	6,539,818	6,539,818.42	Payable
Katungate contractors ltd	27,698,510	25/07/2016	3,511,665.68	24,186,844	24,186,844.48	Payable
Markwell services limited	7,083,354	25/07/2016	1,463,154.40	5,620,200	5,620,200.00	Payable
Mukesh technical services	19,948,307	25/07/2016	3,439,013.14	16,509,294	16,509,294.00	Payable
Jomeg contractors	13,927,068	25/07/2016	2,136,690.39	11,790,378	11,790,377.72	Payable
Dunhill works ltd	14,766,248	25/07/2016	4,957,450.82	9,808,798	9,808,797.60	Payable
Semeha engineering ltd	10,612,001	25/07/2016	6,843,245.46	3,768,756	3,768,755.55	Payable
Western holding ltd	16,283,389	25/07/2016	9,740,640.90	6,542,748	6,542,748.00	Payable
Jacklo company ltd	13,348,426	25/07/2016	8,415,564.29	4,932,862	4,932,862.01	Payable
One rhino construction ltd	3,569,446	25/07/2016	-	3,569,446	3,569,446.32	Payable
Lyjos enterprises	9,638,931	25/07/2016	3,655,052.44	5,983,879	5,983,878.56	Payable
Shatiti enterprises ltd	15,056,314	25/07/2016	9,305,660.60	5,750,654	5,750,653.60	Payable
Keith Reuben Property Group Ltd	23,130,439	25/07/2016	7,444,680.14	15,685,759	15,685,758.96	Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Mwatshi construction company	14,050,696	25/07/2016	5,696,924.03	8,353,772	8,353,772.01	Payable
Logic links limited	9,454,190	25/07/2016	4,563,281.35	4,890,909	4,890,908.70	Payable
Delta Agri-Tech and Engineering Ltd	10,135,515	25/07/2016	1,035,080.91	9,100,434	9,100,434.09	Payable
Felikeys (k) ltd	11,674,171	25/07/2016	2,463,910.10	9,210,261	9,210,260.80	Payable
Ikoo limited	24,998,351	25/07/2016	9,929,976.19	15,068,375	15,068,374.94	Payable
Homenet construction company ltd	505,486	25/07/2016	-	505,486	505,486.24	Payable
Nzusson construction & engineering works ltd.	2,172,204	25/07/2016	-	2,172,204	2,172,204.40	Payable
Diasco limited	17,853,125	25/07/2016	-	17,853,125	17,853,125.00	Payable
Kivui general suppliers & contractors	9,986,592	25/07/2016	1,311,141.17	8,675,451	8,675,450.91	Payable
Mwingi busara enterprises ltd	7,212,828	25/07/2016	1,932,391.92	5,280,436	5,280,436.00	Payable
Dannycot enterprises ltd	16,728,389	25/07/2016	9,727,615.46	7,000,774	7,000,774.00	Payable
Festo Construction and Engineering Co. Ltd	27,930,429	25/07/2016	10,500,500.76	17,429,928	17,429,928.00	Payable
Fragajo suppliers construction co. Ltd	534,470	25/07/2016	-	534,470	534,470.00	Payable
Hildom investment ltd	1,395,198	25/07/2016	107,230.57	1,287,967	1,287,967.43	Payable
Kisuko building construction ltd	968,868	25/07/2016	-	968,868	968,867.96	Payable
Ndamuma construction ltd	8,279,558	25/07/2016	1,129,433.71	7,150,124	7,150,124.00	Payable
Signature contractors	6,602,009	25/07/2016	-	6,602,009	6,602,009.36	Payable
Wakirubu services	799,441	13/02/2020	-	799,441	-	Payable
Sub-Total	1,373,380,700		322,762,103	1,050,618,597	676,950,350	
Supply of Goods						
Naivas limited	449,989		-	449,989		Payable
Markat agencies	776,341	06/05/2020	-	776,341		Payable
Umoja mwingi petrol station	1,199,987	29/06/2020		1,199,987		Payable
Bricus contractors	255,600		-	255,600		Payable
Kitui premier resort	296,000		-	296,000		Payable
Jemmina holdings ltd	299,945		-	299,945		Payable
River side service station	300,000		-	300,000		Payable
Jaclin technologies limited	399,705			399,705		Payable
Maxjo agencies	432,290			432,290		Payable
Philisando tradewise logistics	490,835		-	490,835		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Uhiko enterprises	859,100			859,100		Payable
Yumbiz enterprises	889,136			889,136		Payable
Rusky enterprises	916,820			916,820		Payable
Supr sport solution ltd	1,152,318			1,152,318		Payable
Meds	14,475,242	18/09/2019	-	14,475,242		Payable
Kensa	92,062,185		50,035,498.00	42,026,687		Payable
Bms limited	149,510	03-Apr-20	0	149,510		Payable
Save commodities limited	879,980	15/04/2020	0	879,980		Payable
Mbaute contractors	1,953,476	28/02/2020	0	1,953,476		Payable
Kanda petrol station	200,000	1-May-20	-	200,000		Payable
Datash enterprise	245,000	14-May-20	-	245,000		Payable
Kitui textile centre	130,000	23-Jun-20	-	130,000		Payable
Kitui county textile centre	180,000	01-Jul-20	-	180,000		Payable
Ciraq enterprises	449,670	21-May-20	-	449,670		Payable
M/s maimer menq investments	503,514	15-May-20	-	503,514		Payable
Young rays solutions	843,993	06-Jun-20	-	843,993		Payable
Veninax limited	236,932	15/05/2020		236,932		Payable
Mukena investments	399,980	22/05/2019		399,980		Payable
Kicotec	887,750	15/05/2020		887,750		Payable
Fleight supplies	1,922,100			1,922,100		Payable
Jaycode enterprises	1,962,000			1,962,000		Payable
Mantrac k ltd	58,852	08/02/2018	-	58,852	58,852.37	Payable
Kanda petrol station	56,760	24/04/2020	-	56,760		Payable
Umoja mwingi petrol station	183,469	03/10/2019	-	183,469		Payable
Jemmina holdings ltd	293,510	17/04/2020	-	293,510		Payable
Jdodo ventures	410,700	16/03/2020	-	410,700		Payable
Zombe petroleum dealers	460,000	27/04/2020	-	460,000		Payable
Jkuat enterprises limited	560,000	13/02/2020	-	560,000		Payable
Jaeden supplies	866,941	06/06/2020	-	866,941		Payable
Kitumbi farms	995,000	21/05/2020	-	995,000		Payable
Liawan contractors	1,188,580	22/06/2020	-	1,188,580		Payable
Deon ventures	1,679,000	12/09/2019	468,000.00	1,211,000		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Nocal holdings limited	1,255,815	22/06/2020	-	1,255,815		Payable
Jackbon enterprises	1,292,646	28/05/2020	-	1,292,646		Payable
Sparks gauge limited	1,499,705	24/06/2020	-	1,499,705		Payable
Maxi - corp solutions	2,427,372	28/04/2020	-	2,427,372		Payable
Kenya animal genetic resource	2,920,000	06/05/2020	-	2,920,000		Payable
Kenya veterinary vaccines	6,259,700	22/05/2020	-	6,259,700		Payable
Kitui county textile centre	19,999,932	17/06/2020	-	19,999,932		Payable
Cash and carry general suppliers	159,200			159,200		Payable
Kitui county textile centre	164,500			164,500		Payable
Fk concepts company ltd	210,000			210,000		Payable
Diplomat chemicals ltd	332,783			332,783		Payable
Sammaran services k. ltd	347,071			347,071		Payable
Sanitary napkin distributors Kenya ltd	500,000			500,000		Payable
Lamrinet Kenya ltd	550,000			550,000		Payable
Deriluco investment	565,000			565,000		Payable
Sulista enterprises	572,000			572,000		Payable
Kanda petrol station	608,981			608,981		Payable
Marktua investments	765,286			765,286		Payable
Mersued enterprises	787,560			787,560		Payable
Primese enterprises limited	874,500			874,500		Payable
Haydays trading company limited	975,580			975,580		Payable
Lido supplies and general traders	999,000			999,000		Payable
Hoppe kenya merchants	1,006,100			1,006,100		Payable
Faydams investments	1,018,930			1,018,930		Payable
Medmore pharmacy	1,452,800			1,452,800		Payable
Jeremitch solutions	1,465,760			1,465,760		Payable
Venus exterious	1,620,000			1,620,000		Payable
Junipharm pharmacy limited	1,726,920			1,726,920		Payable
Zone home solutions	1,795,198			1,795,198		Payable
Mumondilis ltd	1,798,680			1,798,680		Payable
Soratse enterprises limited	1,807,560			1,807,560		Payable
Rainbow life limited	1,816,800			1,816,800		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Mumo and mumo logistics	1,889,910			1,889,910		Payable
List enterprises	1,986,000			1,986,000		Payable
Mamaboy investments limited	2,097,500			2,097,500		Payable
Mutonguni highway investments	2,141,000			2,141,000		Payable
Abimwep general suppliers	2,188,727			2,188,727		Payable
Galijo enterprises limited	2,499,250			2,499,250		Payable
Joline construction company limited	2,500,800			2,500,800		Payable
Abbish investments	2,698,500			2,698,500		Payable
Kirsteen holdings ltd	2,790,165			2,790,165		Payable
Total purity services limited	2,928,775			2,928,775		Payable
County side tech zone ltd	2,983,600		-	2,983,600		Payable
Harworth investments	3,450,206			3,450,206		Payable
Alchiers company limited	3,463,500			3,463,500		Payable
Country side tech zone limited	3,628,880			3,628,880		Payable
Washibetty merchants	4,987,486			4,987,486		Payable
Linsprings supplies and merchandise limited	6,451,000			6,451,000		Payable
Dhiria supplies limited	8,627,900			8,627,900		Payable
Kitui county textile centre	13,930,000			13,930,000		Payable
Double double construction company limited	15,214,500			15,214,500		Payable
Kaysmart logistics limited	20,280,975			20,280,975		Payable
Millensys east Africa	50,485,480		23,000,000.00	27,485,480		Payable
Kaizer sundown holding limited	2,225,000	25/06/2020	-	2,225,000		Payable
M/s kirdi	2,349,000	07/02/2018	-	2,349,000		Payable
Justiel ltd	2,397,500	26/06/2020	-	2,397,500		Payable
Jacob company ltd	863,000	26/06/2020		863,000		Payable
Isimule contractors ltd	955,500	06/06/2020	-	955,500		Payable
M/s kilumba merchants	1,637,350	24/06/2020	-	1,637,350		Payable
Mafremumu contractors and supplies ltd	1,640,650	27/04/2020	-	1,640,650		Payable
M/s isimule contractors ltd	1,787,560	30/04/2020	-	1,787,560		Payable
Jacob company limited	1,795,000	26/06/2020	-	1,795,000		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Mafremumu contractors and supplies ltd	1,909,000	06/06/2020	-	1,909,000		Payable
Jumukanda contractors ltd	1,974,000	21/04/2020	-	1,974,000		Payable
Kimu jack digital investment	1,988,100	26/06/2020	-	1,988,100		Payable
M/s shalvinfidel ventures ltd	1,992,060	26/06/2020	-	1,992,060		Payable
Brephil enterprises	1,997,000	12/06/2020	-	1,997,000		Payable
M/s julimusyi enterprise	3,374,400	24/06/2020	-	3,374,400		Payable
Schorose investment ltd	3,790,500	30/06/2020	-	3,790,500		Payable
Wincomp services ltd	56,123,202	12/09/2014	50,510,882.04	5,612,320	5,612,320.20	Payable
Tillen agencies	176,000	24/06/2019	-	176,000	176,000.00	Payable
Leister company ltd	185,500	16/6/2020	-	185,500		Payable
Robertile ventures	835,998	15/05/2020	-	835,998		Payable
Umoja mwingi p station	1,500,000	19/06/2020	-	1,500,000		Payable
Jemmina holdings	1,525,000	31/01/2020	-	1,525,000		Payable
Mbaute contractors	497,495	30/03/2020	-	497,495		Payable
Save commodities ltd	989,395	4/02/2020	-	989,395		Payable
Sub-total	444,259,952		124,014,380.	320,245,572	5,847,172.57	
Supply of services						
Kitui premier resort	8,500	30/07/2018	-	8,500	8,500.00	Payable
Kitui-mwingi parkside motel ltd	14,820		-	14,820		Services
Nemi adventures limited	27,000		-	27,000		Payable
Pewin motors ltd	53,498	06/03/2020		53,498		Payable
Emeralds security services	74,124		-	74,124		Payable
Sanduga auto engineering	75,600	27/04/2020	-	75,600		Payable
Royal kamiti investments	205,840	21/05/2020		205,840		Payable
Sanduga auto engineering	217,800	21/05/2020	-	217,800		Payable
Knicky automax	296,000	24/06/2020	-	296,000		Payable
Safaricom Kenya	373,500		-	373,500		Payable
Benaco investments	432,158	22/06/2020		432,158		Payable
Crown motors group	504,734	11/10/2019	-	504,734		Payable
Sarizone contractors limited	640,165	27/04/2020		640,165		Payable
Kitui premier resort	6,500		-	6,500		Payable
Kitui premier resort	9,600		-	9,600		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Altons automart	16,000		-	16,000		Payable
Altons automart	20,474		-	20,474		Payable
Direct auto engineering	24,500		-	24,500		Payable
Technology telecommunication ltd	30,000		-	30,000		Payable
Eastern communication systems	31,320		-	31,320		Payable
Altons automart	31,665		-	31,665		Payable
Marrieta kioko	33,000		-	33,000		Payable
Eastern communication systems	34,800		-	34,800		Payable
Blue tower security service ltd	34,800		-	34,800		Payable
Eastern communication systems	36,000		-	36,000		Payable
Wikwatyo radio station	37,120		-	37,120		Payable
Kitui premier resort	38,000		-	38,000		Payable
Kitui premier resort	43,000		-	43,000		Payable
Blue tower security services ltd	44,200		-	44,200		Payable
Altons automart	45,426		-	45,426		Payable
Jimtwo panel bitters	45,560		-	45,560		Payable
Jimtwo panel bitters	45,560		-	45,560		Payable
County fm	46,400			46,400		Payable
Knicky automax	56,000		-	56,000		Payable
Direct auto engineering	60,300		-	60,300		Payable
Jimtwo panel bitters	63,800		-	63,800		Payable
Altons automart	63,961		-	63,961		Payable
Safaricom	65,125		-	65,125		Payable
Altons automart	71,824		-	71,824		Payable
Marrieta kioko	79,800		-	79,800		Payable
Samson mutiso William	80,400		-	80,400		Payable
Kitui premier resort	80,700		-	80,700		Payable
Kitui premier resort	81,000		-	81,000		Payable
Jimtwo panel bitters	84,900		-	84,900		Payable
Kitui premier resort	89,540		-	89,540		Payable
Kitui premier resort	89,540		-	89,540		Payable
Kitui-mwingi parkside motel ltd	93,039		-	93,039		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Pewin motors ltd	94,105		-	94,105		Payable
Multi-purpose development training institute	102,000		-	102,000		Payable
Direct auto engineering	102,600		-	102,600		Payable
Eastern communication systems	116,000		-	116,000		Payable
Kitui premier resort	131,500		-	131,500		Payable
Kitui premier resort	131,500		-	131,500		Payable
Wakathu auto parts	137,924		-	137,924		Payable
Ministry of health	140,000		-	140,000		Payable
Kitui premier resort	148,000		-	148,000		Payable
Kitui premier resort	148,000		-	148,000		Payable
Kitui premier resort	148,000		-	148,000		Payable
Kitui premier resort	148,000		-	148,000		Payable
Kitui premier resort	148,000		-	148,000		Payable
Kitui premier resort	148,000		-	148,000		Payable
Kitui premier resort	148,000		-	148,000		Payable
Kitui premier resort	148,000		-	148,000		Payable
Kitui premier resort	148,000		-	148,000		Payable
Kitui premier resort	152,000		-	152,000		Payable
Kitui premier resort	157,820		-	157,820		Payable
Eastern broadcasting corporation ltd	185,600		-	185,600		Payable
Kima nchi fill in station	200,000		-	200,000		Payable
Icare international ltd	200,000		-	200,000		Payable
Motor cross	200,650		-	200,650		Payable
Karen cottess enterprises	240,299		-	240,299		Payable
Safaricom	240,774		-	240,774		Payable
Kitui premier resort	247,200		-	247,200		Payable
Knicky automax	248,000		-	248,000		Payable
Standard group ltd	255,200		-	255,200		Payable
Standard group ltd	255,200		-	255,200		Payable
Kitui premier resort	302,500		-	302,500		Payable
Standard group ltd	324,800		-	324,800		Payable
Nation media group ltd	356,120		-	356,120		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Yusuf mavuya & sons auto supply	393,200		-	393,200		Payable
Kitui premier resort	444,000		-	444,000		Payable
Standard group ltd	510,400		-	510,400		Payable
Standard group ltd	638,000		-	638,000		Payable
Kitui-mwingi parkside motel ltd	780,000		-	780,000		Payable
Prima vera tours safaris & travel	812,400		-	812,400		Payable
Dofri solution ltd	1,995,000			1,995,000		Payable
Cyberbase	2,347,800		-	2,347,800		Payable
Ministry of health	4,928,250		-	4,928,250		Payable
Ministry of health	4,938,292		-	4,938,292		Payable
Knicky automax	33,500	28/04/2020	0	33,500		Payable
All parts international	47,500	26/03/2020	0	47,500		Payable
The star publications limited	260,049	19/03/2020	0	260,049		Payable
Mwingi hotel ltd	26,190	25-Aug-18	-	26,190	26,190.00	Payable
Kitui mwingi parkside	44,500	4-Feb-20	-	44,500		Payable
Kitui premieum resort	46,500	9-Jan-19	-	46,500		Payable
Cottages	100,000	15-Jun-20	-	100,000		Payable
Dots commercial services	295,000	13-May-20	-	295,000		Payable
Nemi-advertures	21,000	07-Dec-18	-	21,000	21,000.00	Payable
Kitui water and sanitation	26,159	02-Jun-20	-	26,159		Payable
Kitui parkside motel	30,624	5-FRB-2019	-	30,624		Payable
Nemi-advertures	32,000	03-Dec-18	-	32,000		Payable
Standard group group	88,160	31-Dec-19	-	88,160		Payable
Kitui water and sanitation	89,440	04-May-20	-	89,440		Payable
Kitui-mwingi parkside motel ltd	175,000	03-Mar-20	-	175,000		Payable
Technology telecommunications ltd	234,500	07-Feb-20	-	234,500		Payable
Kitui agricultural training centre	400,000	02-Apr-20	-	400,000		Payable
Rosmo ltd	1,879,200	14-Feb-20	1,315,440.00	563,760		Payable
Kitui resort hotel	5,530	14-Feb-20	-	5,530		Payable
Kitui resort hotel	6,630	24-Sep-18	-	6,630	6,630.00	Payable
Eastern communication	18,560	19-Jun-18	-	18,560	18,560.00	Payable
Kitui premium resort	53,140	16-Feb-20	-	53,140		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Thika motor dealers ltd	135,466	05-Jun-20	-	135,466		Payable
Kitui resort hotel	447,600	26-Jun-20	-	447,600		Payable
Kitui premier resort	7,500		-	7,500		Payable
Kitui premier resort	7,500		-	7,500		Payable
Kitui mwingi parkside motel	9,280		-	9,280		Payable
Kitui premier resort	13,500		-	13,500		Payable
Nemi ventures	16,000		-	16,000		Payable
Kitui mwingi parkside motel	16,240		-	16,240		Payable
Kitui premier resort	16,500		-	16,500		Payable
Kitui premier resort	18,000		-	18,000		Payable
Kitui premier resort	40,540		-	40,540		Payable
Toyota Kenya	56,654	N/A	-	56,654		Payable
Delta gardens	72,000		-	72,000		Payable
Intercounty gardens hotel	83,426			83,426		Payable
Kitui mwingi parkside motel	117,000			117,000		Payable
Kitui cottages and guest house	142,850			142,850		Payable
Brephil enterprises ltd	150,500	24/06/2020		150,500		Payable
Kisasi sec sch	175,000			175,000		Payable
Kitui mwingi parkside motel	240,000			240,000		Payable
Kicosca	330,000			330,000		Payable
Knicky automax	6,500	N/A	-	6,500		Payable
Kitui premier resort	8,000	INV 562	-	8,000		Payable
Altons automart	12,899	12/01/2018	-	12,899	12,899.00	Payable
Kitui resort hotel	17,000	06/05/2020	-	17,000		Payable
Thika motor dealers	17,634	22/02/2016	-	17,634	17,634.32	Payable
Altons automart	21,460	N/A	-	21,460		Payable
Kitui premier resort	24,620	INV 515	-	24,620		Payable
Kitui premier resort	25,700	INV 180	-	25,700		Payable
Kitui premier resort	29,000	04/12/2019	-	29,000		Payable
Kitui premier resort	33,300	18/6/18	-	33,300		Payable
Kitui premier resort	33,400	INV 484	-	33,400		Payable
Kitui premier resort	34,000	INV 396	-	34,000		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Kitui premier resort	34,600	INV 553	-	34,600		Payable
Kitui premier resort	40,320	INV 562	-	40,320		Payable
Landi investment	47,600	21/06/2018	-	47,600		Payable
Kitui premier resort	56,600	INV 240	-	56,600		Payable
Landi investment	63,585	24/05/2018	-	63,585	63,584.80	Payable
Altons automart	72,864	N/A	-	72,864		Payable
Altons automart	74,633	14/06/2018	-	74,633	74,633.00	Payable
Landi investment	78,600	N/A	-	78,600		Payable
Kitui resort hotel	78,960	21/02/2020	-	78,960		Payable
Mantrac k ltd	82,685	N/A	-	82,685		Payable
National media ltd	91,640	16/06/2018	-	91,640	91,640.00	Payable
Kitui premier resort	95,500	21/05/20	-	95,500		Payable
Peter musyoka engineering	104,400	01/04/2017	-	104,400	104,400.00	Payable
Kitui premier resort	106,000	INV 532	-	106,000		Payable
Kitui premier resort	106,000	INV 590	-	106,000		Payable
Kitui premier resort	107,500	12/09/2019	-	107,500		Payable
Kitui premier resort	108,640	INV 514	-	108,640		Payable
Summer springs guest house	118,000	01/09/2020	-	118,000		Payable
Kitui premier resort	128,900	INV 560	-	128,900		Payable
Kitui premier resort	132,440	INV 524	-	132,440		Payable
Kitui premier resort	172,000	31/05/2020	-	172,000		Payable
Landi investment	193,700	06/10/2018	-	193,700	193,700.00	Payable
Kitui premier resort	203,500	INV 531	-	203,500		Payable
Technology Telecommunications	217,900	25/06/20	-	217,900		Payable
Thika motor dealers	238,765	15/06/2018	-	238,765	238,765.00	Payable
Landi investment	239,600	20/06/2018	-	239,600	239,600.00	Payable
Standard group	324,800	20/09/2018	-	324,800	324,800.00	Payable
Star publications ltd	324,913	20/09/2018	-	324,913	324,913.00	Payable
Full gear africa ltd	373,000	30/12/2018	-	373,000	373,000.00	Payable
Greew enterprises	397,760	26/05/2020	-	397,760		Payable
Emico mechanical consultants	462,970	01/04/2018	-	462,970	462,970.30	Payable
Emico mechanical consultants	498,157	01/04/2018	-	498,157	498,157.00	Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Full fill investment ltd	499,000	11/01/2018	-	499,000	499,000.00	Payable
Jemmina holdings	500,000	23/06/2020	-	500,000		Payable
Teshmak contractors	676,320	23/06/2020	-	676,320		Payable
Thika motor dealers	1,172,964	02/04/2020	-	1,172,964		Payable
Summer spring hotel	12,000	04/03/2020	-	12,000		Payable
Legacy hotel	29,360	07/12/2018	-	29,360		Payable
Sandunga auto engineering	85,000	15/06/2020	-	85,000		Payable
Sandunga auto engineering	87,150	18/06/2020	-	87,150		Payable
Dots commercial services	161,000	15/06/2020	-	161,000		Payable
Sandunga auto engineering	179,800	18/06/2020	-	179,800		Payable
Kitui premier resort	13,700	02/08/2020	-	13,700		Payable
Kitui Mwingi parkside motel limited	15,660	20/08/2019	-	15,660		Payable
Kitui cottages guest house	15,750	21/11/2016	-	15,750	15,750.00	Payable
Kitui premier resort	18,500	13/02/2019	-	18,500		Payable
Eastern communication system	18,560	02/06/2018	-	18,560	18,560.00	Payable
Kitui premier resort	23,000	12/03/2019	-	23,000	23,000.00	Payable
County FM	23,200	30/01/2020	-	23,200		Payable
Eastern communication system	23,200	30/01/2020	-	23,200		Payable
Eastern communication system	23,200	12/06/2019	-	23,200	23,200.00	Payable
County FM	23,200	15/12/2019	-	23,200		Payable
Kitui premier resort	30,500	02/03/2020	-	30,500		Payable
Kitui Mwingi Parkside Motel Limited	31,950	02/03/2020	-	31,950		Payable
Kitui Premier Resort	36,500	06/01/2019	-	36,500		Payable
Androise Enterprises Ltd	50,820	26/04/2016	-	50,820		Payable
Kitui Premier Resort	100,080	02/03/2020	-	100,080		Payable
Kitui Mwingi Parkside	416,000	30/06/2020	-	416,000		Payable
Mwingi Hotels Ltd	126,400	05/11/2017	-	126,400	126,400.00	Payable
Nation Media Group Ltd	142,680	23/10/2018	-	142,680	142,680.00	Payable
Katunga Mbuvi and CO. Advocates	180,000	31/01/2019	-	180,000		Payable
CMC motors	184,350	17/10/2018	-	184,350	184,350.40	Payable
Nation media group ltd	216,920	11/01/2018	-	216,920	216,920.00	Payable
Kitui premier resort	250,000	03/12/2020	-	250,000		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Nissan kenya	298,839	21/05/2018	-	298,839	298,838.90	Payable
The standard group	324,800	15/03/2019	-	324,800		Payable
Ecta kenya limited	340,045	24/03/2020	-	340,045		Payable
Subaru kenya ltd	340,045	24/03/2020	-	340,045		Payable
Kitui Mwingi Parkside motel limited	375,000	14/02/2019	-	375,000		Payable
J.W Wambua and co. Advocates	375,000	12/02/2019	-	375,000		Payable
J.W Wambua and co. Advocates	395,000	30/10/2018	-	395,000	395,000.00	Payable
The star publication ltd	629,307	14/03/2019	-	629,307	629,306.50	Payable
The standard group	638,000	09/11/2018	-	638,000	638,000.00	Payable
Nemi ventures	796,000	14/9/2018	-	796,000	796,000.00	Payable
CMC motors	893,134	10/08/2018	-	893,134	893,134.05	Payable
Mbaute contractors	946,291	21/05/2020	-	946,291		Payable
Masila & company Advocates	962,000	14/11/2018	-	962,000	962,000.00	Payable
Wakirumbu services	1,142,059	04/02/2020	-	1,142,059		Payable
Kitui Mwingi Parkside motel limited	1,302,000	14/4/2020	-	1,302,000		Payable
Homeshine nice products	1,379,800	20/08/2018	-	1,379,800		Payable
Winfaci suppliers	1,461,000	16/4/2020	-	1,461,000		Payable
S.S Malonza and Company Advocates	1,500,000	09/06/2019	-	1,500,000	1,500,000.00	Payable
M.M Kimuli and company Advocates	1,581,000	17/12/2019	-	1,581,000		Payable
M.M Kimuli and company Advocates	1,746,000	20/12/2019	-	1,746,000		Payable
Muma and kanjama Advocates	1,800,000		-	1,800,000		Payable
Estalorique enterprises	1,927,000	11/10/2018	-	1,927,000	1,927,000.00	Payable
MCM and Association Advocates	2,700,000	23/12/2019	-	2,700,000		Payable
Knicky automax	64,500	19/03/2020	-	64,500		Payable
Julimusyi enterprise	381,960	06/06/2020	-	381,960		Payable
Mwingi Baptist vocational training centre	674,600	30/09/2018	-	674,600	674,600.00	Payable
Treddy links limited	5,794,200	25/06/2020	-	5,794,200		Payable
Joray beverages	1,997,800	21/12/2019	-	1,997,800		Payable
The principal secretary state department for mining	227,000	N/A	-	227,000		Payable
Eunilorique enterprises ltd	1,964,992	03/04/2020	1,500,000.00	464,992		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Nation Media Group Plc	330,600	14/02/2019	-	330,600	330,600.00	Payable
Nation Media Group Plc	343,360	28/02/2019	-	343,360	343,360.00	Payable
E Mwongela Munyoki	9,160,000	03/03/2020	2,160,000.00	7,000,000		Payable
Sub-Total	89,937,606		4,975,440	84,962,166	13,739,276.27	
Grand Total	1,982,183,088		453,395,903	1,528,787,185	701,722,088	

KITUI COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name Of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2019/2020	2018/2019	
		A	b	c	d=a-c		
Senior Management							
Francis Kitonyi		27,000.00		-	27,000.00		Payable
Dr. Virginia Muviku		28,000.00		-	28,000.00		Payable
Mulandi Mueke		29,950.00		-	29,950.00		Payable
David Mutua Silu		30,000.00		-	30,000.00		Payable
Francis Kitema		36,000.00		-	36,000.00		Payable
Mathew Mutua		36,400.00		-	36,400.00		Payable
Shadrack Mbindyo		36,400.00		-	36,400.00		Payable
Dr. Lilian Bosire		37,800.00		-	37,800.00		Payable
Nemi Ventutres		40,000.00		-	40,000.00		Payable
Loise Wanjiku		40,440.00			40,440.00		Payable
Agnes Mulila		40,500.00		-	40,500.00		Payable
Patrick Mulwa		40,600.00		-	40,600.00		Payable
Peter M. Mutemi		40,800.00		-	40,800.00		Payable
Francis Kitema		42,750.00		-	42,750.00		Payable
Francis Kitema		45,000.00		-	45,000.00		Payable
Agnes Mulila		48,000.00		-	48,000.00		Payable
Brian Barrack Achando		50,340.00			50,340.00		Payable
Marrieta Kioko		51,000.00		-	51,000.00		Payable
Marrieta Kioko		51,000.00		-	51,000.00		Payable
Agnes Mulila		51,000.00		-	51,000.00		Payable
Kitui Premier Resort		53,000.00		-	53,000.00		Payable
Alice Kagwiri		53,800.00		-	53,800.00		Payable
Francis Kitema		54,000.00		-	54,000.00		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Name Of Staff	Job Group	Original Amount	Date Payable	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Baby Hassan		54,000.00		-	54,000.00		Payable
Agnes Mulila		56,700.00		-	56,700.00		Payable
Francis Kitema		58,800.00		-	58,800.00		Payable
Agnes Mulila		58,800.00		-	58,800.00		Payable
Francis Kitema		58,800.00		-	58,800.00		Payable
Desmond Matei		60,000.00		-	60,000.00		Payable
Dr.Kibati Paul		61,150.00		-	61,150.00		Payable
Wanza Kisilu		65,100.00		-	65,100.00		Payable
Sub-Total		1,437,130.00	-	-	1,437,130.00	-	
Middle Management							
Kanza Kisilu		65,100.00		-	65,100.00		Payable
Paul Kaloki Munyoki		84,000.00		-	84,000.00		Payable
Marrieta Kioko		86,800.00		-	86,800.00		Payable
Mohamed Abdi		90,000.00		-	90,000.00		Payable
Khadija Salim		94,500.00		-	94,500.00		Payable
Sammy Kasyimi		96,500.00		-	96,500.00		Payable
Agnes Mulila		97,500.00		-	97,500.00		Payable
Agnes Mulila		97,500.00		-	97,500.00		Payable
Japheth Mwavu		100,800.00		-	100,800.00		Payable
Baby Hassan		117,600.00		-	117,600.00		Payable
Francis Kitema		127,500.00		-	127,500.00		Payable
Francis Kitema		127,500.00		-	127,500.00		Payable
Francis Kitema		127,500.00		-	127,500.00		Payable
Rael Onyancha		134,000.00		-	134,000.00		Payable
Georgina Mutinda Mutemi		134,400.00		-	134,400.00		Payable
Brian Mbuvi		135,000.00		-	135,000.00		Payable
Ann Nyambura Ndirangu		137,920.00		-	137,920.00		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Name Of Staff	Job Group	Original Amount	Date Payable	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Faith Muema		144,800.00		-	144,800.00		Payable
Marrieta Kioko		147,000.00		-	147,000.00		Payable
Francis Kitoo		164,500.00		-	164,500.00		Payable
Paul Mutrta		168,050.00		-	168,050.00		Payable
Sub-Total		2,478,470.00	-	-	2,478,470.00	-	
Unionisable Employees							
Tabitha Katiwa		180,600.00		-	180,600.00		Payable
Brian Mulu		198,800.00		-	198,800.00		Payable
Jonathan Nzeki		200,417.48		-	200,417.48		Payable
Justus Muinde		205,800.00		-	205,800.00		Payable
Mohamed Abdi		207,200.00		-	207,200.00		Payable
Janet Mumangi		270,000.00		-	270,000.00		Payable
Ruth Kilonzo		336,000.00		-	336,000.00		Payable
Shendrack Makau Mbindyo		364,500.00		-	364,500.00		Payable
Jane Kasyoka		375,840.00		-	375,840.00		Payable
Sam Owande		388,000.00		-	388,000.00		Payable
Thomas Maluki		403,200.00		-	403,200.00		Payable
Ruth Kilonzo		462,000.00		-	462,000.00		Payable
Ken Mulinge Kimwele		320,256.00	8-Mar-20	-	320,256.00		Payable
Sub-Total		3,912,613.48	43,898.00	-	3,912,613.48	-	
Others (Specify)							
Elizabeth Kalekye Ngengwa		1,470.00			1,470.00		Payable
Peter Mwikya Kimanzi		1,470.00			1,470.00		Payable
Mwangangi Abed Kioko		1,680.00			1,680.00		Payable
Kambua King'onde		1,680.00			1,680.00		Payable
Sammy Kasyimi		1,750.00		-	1,750.00		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Name Of Staff	Job Group	Original Amount	Date Payable	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Alice Nzambi Muatha		1,750.00			1,750.00		Payable
Ndumbi Cecilia Mary		1,770.00			1,770.00		Payable
Munuve Emmanuel		1,800.00			1,800.00		Payable
Mwinzi Gabriel Kaunga		1,910.00			1,910.00		Payable
Manzi Mercy Mumbe		1,910.00			1,910.00		Payable
Teresia Vindya		1,960.00			1,960.00		Payable
Shendrack Mutua Musee		2,100.00			2,100.00		Payable
Philominah Muthuka		2,100.00			2,100.00		Payable
Stephen Maundu Kilonzo		2,100.00			2,100.00		Payable
David Vin Mwinzi		2,100.00			2,100.00		Payable
Michael Ndangili		2,160.00			2,160.00		Payable
Komu Sammy Mukula		2,160.00			2,160.00		Payable
Rozalyn Nduku Mutuvi		2,190.00			2,190.00		Payable
Janeffer Mueni Muisyo		2,190.00			2,190.00		Payable
Musau Joseph Mutua		2,190.00			2,190.00		Payable
Alice Nzambi Muatha		2,190.00			2,190.00		Payable
Catherine K Mwangangi		2,240.00			2,240.00		Payable
Chepkemai Carolyne		2,330.00			2,330.00		Payable
Irene Kasyoka Gilbert		2,550.00			2,550.00		Payable
Kitonyoi Boniface		2,700.00			2,700.00		Payable
Sammy Mukula Komu		2,730.00			2,730.00		Payable
Musyoka Stephen Kyalo		2,730.00			2,730.00		Payable
Mutua Robert Kioko		2,750.00			2,750.00		Payable
Alex Mwatu Kailu		2,800.00			2,800.00		Payable
Patric Kasia Musyoki		2,940.00			2,940.00		Payable
Dominic Mulumbi		3,000.00		-	3,000.00		Payable
Ojwang Geoffrey		3,000.00			3,000.00		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Name Of Staff	Job Group	Original Amount	Date Payable	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Florence Munyithya		3,010.00			3,010.00		Payable
Alex Wambua		3,010.00			3,010.00		Payable
David Mutisya		3,180.00			3,180.00		Payable
Ann Ndanu		3,240.00			3,240.00		Payable
Joseph Mwikya Ngangi		3,240.00			3,240.00		Payable
Tony Musili		3,250.00			3,250.00		Payable
Brian Nzau Mwanzia		3,360.00			3,360.00		Payable
Chepkemai Carolyne		3,430.00			3,430.00		Payable
Catherine Laeli Musee		3,430.00			3,430.00		Payable
Dickson Kyalo		3,500.00			3,500.00		Payable
Ndolo Celestine Mbithe		3,500.00			3,500.00		Payable
Peter Kasii		3,600.00			3,600.00		Payable
Kamula Irene		3,710.00			3,710.00		Payable
Afred Kinundu		3,800.00			3,800.00		Payable
Faith Kathini Ndungwa		3,800.00			3,800.00		Payable
Alfred Kinundu		3,800.00			3,800.00		Payable
Pauline Mumbe		3,900.00			3,900.00		Payable
Mumo Zacchaes Mutua		3,990.00			3,990.00		Payable
Faith Kamene Kalia		4,060.00			4,060.00		Payable
Michael Wafula Wasonga		4,080.00			4,080.00		Payable
Dominic Kituku		4,150.00			4,150.00		Payable
Ken Mwangi Muriuki		4,200.00			4,200.00		Payable
Tabitha Muimi		4,200.00			4,200.00		Payable
Robert Mutua		4,200.00			4,200.00		Payable
Tabitha Muimi		4,200.00			4,200.00		Payable
Moreen Kambua King'onde		4,290.00			4,290.00		Payable
Michall Mulwa		4,320.00			4,320.00		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Name Of Staff	Job Group	Original Amount	Date Payable	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Kiso Isaac Kibet		4,550.00			4,550.00		Payable
Fredrick Muli Kitheka		4,550.00			4,550.00		Payable
Felistus Ngena		4,550.00			4,550.00		Payable
Kisoi Catherine Ngina		4,620.00			4,620.00		Payable
Mauti Joseph Okeri		4,710.00			4,710.00		Payable
Felistus Matei		4,760.00			4,760.00		Payable
Maleve Jacob		4,780.00			4,780.00		Payable
Kavulu Ann Mwende		4,830.00			4,830.00		Payable
Maingi Muisyo		4,850.00			4,850.00		Payable
Musyoka Kamusina		4,850.00			4,850.00		Payable
Alfred Mwalimu		4,860.00			4,860.00		Payable
Faith Kathini Ndungwa		4,900.00			4,900.00		Payable
Ann Ndanu Ngungi		4,900.00			4,900.00		Payable
Eric Mutua		4,900.00			4,900.00		Payable
Samson Mbula		5,040.00			5,040.00		Payable
Everyne Mwende		5,250.00			5,250.00		Payable
Baby Hassan		5,400.00		-	5,400.00		Payable
Everyne Koki Saa		5,530.00			5,530.00		Payable
Geofrey Mumo Muthui		5,700.00		-	5,700.00		Payable
Moses Musyoka Muvengei		5,740.00			5,740.00		Payable
Meshark Musyoka		5,740.00			5,740.00		Payable
Karanja Daniel Ngugi		5,850.00			5,850.00		Payable
Mati Charles Kimanzi		5,880.00			5,880.00		Payable
Moses Katee Mutua		5,900.00			5,900.00		Payable
Alex Kakai		5,900.00			5,900.00		Payable
Benedict Musyoki Muteti		5,900.00			5,900.00		Payable
Agnes Njeri Murimi		6,150.00			6,150.00		Payable

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

Name Of Staff	Job Group	Original Amount	Date Payable	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Jones Ngovi Mwanzia		6,160.00			6,160.00		Payable
Boniface Kasoli		6,300.00			6,300.00		Payable
Daniel Nyalo Munyoki		6,300.00			6,300.00		Payable
Maburi Job Mogire		6,320.00			6,320.00		Payable
Christine M Mwanzia		6,570.00			6,570.00		Payable
Julius Gitonga		6,600.00			6,600.00		Payable
Peter Ngei		6,600.00			6,600.00		Payable
Patric Mutuku		6,780.00			6,780.00		Payable
Boniface Kasoli		6,950.00			6,950.00		Payable
Vincent Kipsgei		7,000.00			7,000.00		Payable
David Mutie Mwanzia		7,000.00			7,000.00		Payable
Itiko Joyce Ngove		7,020.00			7,020.00		Payable
Muthui James Kimanzi		7,020.00			7,020.00		Payable
Paul Kyengo Muange		7,200.00			7,200.00		Payable
Vincent Kipsgei		7,300.00			7,300.00		Payable
Samuel Kimanga		7,300.00			7,300.00		Payable
Mwende Munyasya		7,300.00			7,300.00		Payable
Salome Kitheka		7,350.00			7,350.00		Payable
Maluki Daniel		7,420.00			7,420.00		Payable
Nzioki Paul		7,500.00			7,500.00		Payable
Macharia Mirriam Wanjiku		7,560.00			7,560.00		Payable
Fredrick Kitheka		7,650.00			7,650.00		Payable
Regina Mutongoi Muthui		7,650.00			7,650.00		Payable
Mwanthi Beatrice		7,830.00			7,830.00		Payable
Judith Kagwiri		8,000.00			8,000.00		Payable
Alice Mwikya		8,000.00			8,000.00		Payable
Nyange Ariel Njeru		8,280.00			8,280.00		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Name Of Staff	Job Group	Original Amount	Date Payable	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Peter M. Mutemi		8,400.00		-	8,400.00		Payable
Titus Kithinji		8,400.00			8,400.00		Payable
Dr. Sammy Musembi		8,400.00			8,400.00		Payable
Patric Muthui John		8,460.00			8,460.00		Payable
Catherine Kavuo		8,700.00			8,700.00		Payable
Felista Kisuu Muua		8,820.00			8,820.00		Payable
Bretta Mumbi		8,820.00			8,820.00		Payable
Nicholas Mbiti		9,000.00			9,000.00		Payable
Osmar Omar		9,050.00			9,050.00		Payable
Zipporah Kasyoka Kimanthi		9,300.00			9,300.00		Payable
Faith Katunge Mbeneka		9,450.00			9,450.00		Payable
Isiah Joseph Matei		9,900.00			9,900.00		Payable
Kyutha Samuel		9,900.00			9,900.00		Payable
Kasina Nicodemus		10,010.00			10,010.00		Payable
Viola Mutethya Mueke		10,100.00			10,100.00		Payable
Alfred Kitutu Muthoka		10,170.00			10,170.00		Payable
Dickson Mutua		10,350.00			10,350.00		Payable
Patric Ngula Mwilu		10,360.00			10,360.00		Payable
Faith Mukai Peter		10,450.00			10,450.00		Payable
Richard Mwanzia		10,500.00			10,500.00		Payable
Stella Wayua		10,800.00			10,800.00		Payable
Rose Kilonzi		10,800.00			10,800.00		Payable
Esther K. Mwamuti		10,870.00			10,870.00		Payable
Peter Mwanduka		11,100.00			11,100.00		Payable
Edna Musangi Mwikali		11,180.00			11,180.00		Payable
Antony Osiemo		11,200.00		-	11,200.00		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Name Of Staff	Job Group	Original Amount	Date Payable	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Mueke Kennedy Mutio		11,500.00			11,500.00		Payable
Wangai Sarah		11,710.00			11,710.00		Payable
Masila Musili		11,900.00			11,900.00		Payable
David Mukiti		12,200.00		-	12,200.00		Payable
Edward Mwaniki		12,410.00			12,410.00		Payable
Dr. Edward Kiatu		12,600.00		-	12,600.00		Payable
Loise Mutemi		12,690.00			12,690.00		Payable
Kenga Mutia		12,870.00			12,870.00		Payable
Kenga Mutia		12,870.00			12,870.00		Payable
Kivindyo Jairus Ngalah		12,900.00			12,900.00		Payable
Mutua Jack		13,250.00			13,250.00		Payable
Dr. Edward Kiatu		13,400.00		-	13,400.00		Payable
Peter Munyiau Martha		13,500.00			13,500.00		Payable
Jackline		13,600.00			13,600.00		Payable
Hellen Nyanga Muli		13,650.00			13,650.00		Payable
John Kimanzi		14,300.00			14,300.00		Payable
Nassir Mulei		14,370.00			14,370.00		Payable
Virginia Syombua		14,500.00		-	14,500.00		Payable
Emmanuel Sila		14,850.00		-	14,850.00		Payable
Beatrice Kavinya Mutua		15,700.00			15,700.00		Payable
Oliver Muthui Ivuti		15,870.00			15,870.00		Payable
Martin Nyongesa		16,050.00			16,050.00		Payable
Faith Mwikali Kimanzi		16,050.00			16,050.00		Payable
Daniel Muthui		16,400.00			16,400.00		Payable
Kimanzi Simon Muigai		16,470.00			16,470.00		Payable
Nzeki Jonathan Ndambuki		17,280.00			17,280.00		Payable
Mathew Mueke		17,500.00		-	17,500.00		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Name Of Staff	Job Group	Original Amount	Date Payable	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
Francisca Mbathe		17,800.00			17,800.00		Payable
Mathew Kyalo		18,200.00		-	18,200.00		Payable
Kavali Stephen Muthami		18,720.00			18,720.00		Payable
Francis Kitema		18,900.00		-	18,900.00		Payable
Kioli Stephen Musyoki		19,200.00			19,200.00		Payable
Peter Mutua Mathuva		19,390.00			19,390.00		Payable
Emmanuel Sila		19,800.00		-	19,800.00		Payable
Philip Musembi		21,000.00		-	21,000.00		Payable
Jonathan Nzeki		21,200.00		-	21,200.00		Payable
Cosmas Nguli		22,800.00		-	22,800.00		Payable
Michael Mulwa		23,400.00			23,400.00		Payable
Sammy Kasyimi		23,500.00		-	23,500.00		Payable
Raphael Munyoki		25,200.00		-	25,200.00		Payable
Kitui Premier Resort		25,500.00		-	25,500.00		Payable
Dr. Edward Kiatu		26,800.00		-	26,800.00		Payable
Kihbit		26,992.00		-	26,992.00		Payable
Sub-Total		1,487,682.00	-	-	1,487,682.00	-	
Grand Total		9,315,895.48	43,898.00	-	9,315,895.48	-	-

KITUI COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance		Comments
					2019/2020	2018/2019	
Amounts due to National Govt Entities		a	b	c	d=a-c		
Kenya Power	Utility bill	4,757.00			4,757.00		Payable
Postal Corporation of Kenya	Mailbox charges	9,450.00			9,450.00		Payable
Kenya Power	Utility bill	16,382.25			16,382.25		Payable
Kenya Power	Utility bill	19,784.15			19,784.15		Payable
Kenya Power	Utility bill	36,738.65			36,738.65		Payable
Kenya Power	Utility bill	81,010.00			81,010.00		Payable
Kenya Power	Utility bill	1,368,043.00			1,368,043.00		Payable
Kenya Power	Utility bill	245,000.00	22-Jun-20		245,000.00		Payable
Kenya school of government	Training fees	35,000.00	10-Jul-18		35,000.00	35,000.00	Payable
Kenya Power	Utility bill	39,418.55			39,418.55		Payable
Kenya Power	Utility bill	256,502.05			256,502.05		Payable
Kenya school of government	Training fees	116,400.00	N/A		116,400.00		Payable
Kenya Forestry Research Institute	Catering	16,000.00	25/05/2018		16,000.00	16,000.00	Payable
Kenya school of government	Training fees	57,200.00	03/05/2019		57,200.00	57,200.00	Payable
Kenya school of government	Training fees	114,400.00	12/03/2018		114,400.00	114,400.00	Payable
Kenya power	Utility bill	190,039.00	28/01/2020		190,039.00		Payable
Kenya School of Government	Training fees	241,280.00	12/03/2018		241,280.00	241,280.00	Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2019/2020	2018/2019	
Kenya school of government	Training fees	543,599.10	24/05/2020		543,599.10		Payable
Kenya school of government	Training fees	599,640.00	24/05/2020		599,640.00		Payable
Sub-Total	-	3,990,643.75		-	3,990,643.75	463,880.00	
Amounts due to County Govt Entities							
Kitui County Textile Centre	Supply of Uniforms for Ambulance Drivers	164,500.00		-	164,500.00		Payable
Kitui Water and Sanitation	Water Bills	2,970.00	13-Feb-20	0	2,970.00		Payable
Kitui Agriculture Training Centre	Catering	7,000.00	5-Feb-20	-	7,000.00		Payable
Kitui Water and Sanitation	Water Bills	7,015.00	7-Jun-19	-	7,015.00		Payable
Kitui Agriculture Training Centre	Catering	8,250.00	11-Oct-18	-	8,250.00		Payable
Kitui County Textile Centre	Casual	267,000.00	24-Apr-20	-	267,000.00		Payable
Kitui Water and Sanitation	Water Bills	39,200.00	30-Jun-20	-	39,200.00		Payable
Kitui Water and Sanitation	Water Bills	268,100.00	26-Mar-20	-	268,100.00		Payable
Kitui County Textile Centre	Supply of pillowcases	45,000.00		-	45,000.00		Payable
Kitui Agriculture Training Centre	Catering	45,300.00		-	45,300.00		Payable
Kitui Agriculture Training Centre	Catering	9,000.00	26/07/2017	-	9,000.00	9,000.00	Payable
Kitui Agriculture	Catering		14/09/2016				Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2019/2020	2018/2019	
Training Centre		9,150.00		-	9,150.00	9,150.00	
Kitui Agriculture Training Centre	Catering	9,150.00	23/06/2017	-	9,150.00	9,150.00	Payable
Kitui Mwingi Parkside motel limited	Catering	9,250.00	22/05/18	-	9,250.00	9,250.00	Payable
Kitui Agriculture Training Centre	Catering	9,800.00	18/2/2019	-	9,800.00	9,800.00	Payable
Kitui Agriculture Training Centre	Catering	11,100.00	01/10/2020	-	11,100.00		Payable
Kitui Agriculture Training Centre	Catering	14,800.00	22/05/2018	-	14,800.00	14,800.00	Payable
Kitui Agriculture Training Centre	Catering	17,300.00	17/12/2018	-	17,300.00	17,300.00	Payable
Kitui Agriculture Training Centre	Catering	35,500.00	28/8/2018	-	35,500.00	35,500.00	Payable
Kitui Agriculture Training Centre	Catering	60,000.00	02/05/2020	-	60,000.00		Payable
Kitui Agriculture Training Centre	Catering	61,500.00	15/04/2019	-	61,500.00	61,500.00	Payable
Kitui Agriculture Training Centre	Catering	144,000.00	01/10/2020	-	144,000.00		Payable
Kitui County Textile Centre	Supply Masks	200,000.00		-	200,000.00		Payable
Kitui Agriculture Training Centre	Catering	240,000.00	04/11/2017	-	240,000.00	240,000.00	Payable
Kitui Water and Sanitation Co. ltd	Catering	290,444.00	20/09/2019	-	290,444.00		Payable
Kitui Agriculture Training Centre	Catering	380,100.00	27/11/2019	-	380,100.00		Payable
Kitui Agriculture Training Centre	Catering	480,000.00	20/05/2019	-	480,000.00		Payable

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2019/2020	2018/2019	
Sub-Total		2,835,429.00	-		2,835,429.00	415,450.00	
Amounts due to Third Parties							
LAPTRUST		11,492,853.75	30-Jun-20	-	11,492,853.75		Payable
LAPFUND		2,774,650.25	30-Jun-20	-	2,774,650.25		Payable
Banks and Saccos		96,181,544.95	30-Jun-20	-	96,181,544.95		Payable
NSSF		542,200.00	30-Jun-20	-	542,200.00		Payable
Sub-Total		110,991,248.95			110,991,248.95	-	
Others (specify)							
Sub-Total							
Grand Total	-	117,817,321.70	-	-	117,817,321.70		

COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2019/2020
Land	14,424,374	-	-	-	14,424,374
Buildings and structures	9,967,479,548	1,787,688,260	-	-	11,755,167,808
Transport equipment	310,470,960	33,596,224	-	-	344,067,184
Office equipment, furniture and fittings	258,845,654	24,007,175	-	-	282,852,829
ICT Equipment	94,344,789	-	-	-	94,344,789
Machinery and Equipment	1,207,911,930	169,909,622	-	-	1,377,821,552
Heritage and cultural assets	126,774,557	36,978,354	-	-	163,752,911
Biological assets	-	-	-	-	-
Intangible assets	718,878,594	212,752,553	-	-	931,631,147
Infrastructure assets- Roads, Rails	666,184,826	7,076,473	-	-	673,261,299
Work in progress	-	-	-	-	-
Total	13,365,315,232	2,272,008,661			15,637,323,893

(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 17 on acquisition of assets during the year.)

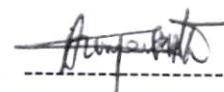
COUNTY GOVERNMENT OF KITUI
Reports and Financial Statements
For the year ended June 30, 2020
ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	County Assembly	197,232,337	187,884,792	253,087,271	238,202,492	876,406,892	876,406,892	-	
2	Xxx fund								
3	Xxx project								
4	Xxx board								
5	Xxx corporation								
6									
7									
8									
9	Total	197,232,337	187,884,792	253,087,271	238,202,492	876,406,892	876,406,892		

Director of Finance
County Executive



Director of Finance
County Assembly/fund/project



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

KITUI COUNTY GOVERNMENT
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 6 Contingent liabilities register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

COUNTY GOVERNMENT OF KITUI

Reports and Financial Statements

For the year ended June 30, 2020

ANNEX7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

