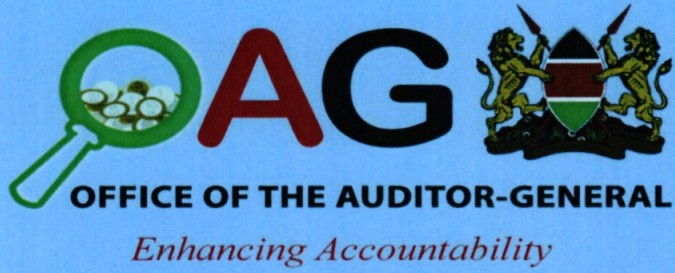


REPUBLIC OF KENYA



REPORT

PARLIAMENT
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OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF TRANS NZOIA

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

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COUNTY EXECUTIVE OF TRANS NZOIA

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

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

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

c) Fiduciary Management

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

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

d) Fiduciary Oversight Arrangements

- **Audit and finance committee activities**

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

- **Finance and Accounting**

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

- **Budget Department**

The County prepares Annual Budget which is approved by the County Assembly then the budget is uploaded in the IFMIS for Implementation. The Budget department prepares quarterly reports which are submitted to the controller of budget for

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

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

e) County Executive Trans Nzoia Headquarters

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

f) County Executive Trans Nzoia Headquarters

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

g) County Executive Trans Nzoia Headquarters Bankers

1. Central Bank of Kenya-County Revenue Fund
Account No 1000171596
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Central Bank of Kenya- Development
Account No 1000171081
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
3. Central Bank of Kenya- Recurrent
Account No 1000171154
Haile Selassie Avenue
P.O. Box 60000
City Square 00200

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

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

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

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

h) Independent Auditors

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

i) Principal Legal Adviser

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

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2. FORWARD BY THE CEC

May I take this opportunity to present the Trans Nzoia County Government financial statements and report for the period ended 30th June 2020. The financial statement presents the financial performance of the County Government Over the past financial year.

Section 164(1) of the PFM act,2012, states that at the end of each financial year the accounting officer for the County Government entity shall prepare Financial statements in respect of the entity in formats prescribed by the public sector accounting standard Board.

Sub section 4 states that within three months after the end of each financial year, the accounting officer of the entity shall: (a) submit the entity's financial statement to the Auditor General and (b) deliver a copy of the statement to the relevant County Treasury, the controller of Budget and the Commission of Revenue Allocation. The attached financial statement which has been prepared in line with the requirement of PFMA 2012, Presents a true and fair view of the state of affairs of Trans Nzoia County Government for twelve months' period ending June 30TH 2020

County Governments' Financing

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

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

Financial Performance

A. Revenue

In the year ended 30th June 2020, the county had projected revenue of Shs. 7,974,386,342, consisting of Shs 500,000,000 from own sources and county funds, Shs. 5,740,905,620 from Equitable shares, Shs 876,127,050 from Development Partners Shs 549,386,894 from other Government entities and Shs 307,966,778 being refunds from the County Revenue Fund.

Out of the projected revenue, the County was able to realise Shs 6,618,186,268 in actual revenue, representing 83% performance. The difference in the budget was due to under collection of own source revenue, un received equitable share and Donor funds.

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B. Payments

The total expenditure for the financial year 2019/2020 amounted to Shs 6,453,733,046 out of which Shs 2,652,465,704 was spend on development, Shs 2,429,057,373 on operations maintenance and personnel emoluments and Shs 1,372,209,969 on transfer to county assembly and other county entities.

C. Operational Performance

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

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

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



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



3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Guidance

Refer to the CIDP which inform the annual budget and report on the extent of the county government's progress in attaining the development plan. Report on the metrics met, objectives yet to be met, challenges and opportunities of the County in implementation of its CIDP

Enumerate all the objectives of the County as per the CIDP

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 Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The County's 2018-2022 CIDP has identified 8 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 strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Executive County Government of Trans Nzoia's 2018-2022 CIDP are:

- a) To increase productivity, food security and market access for improved livelihoods.
- b) To reduce post-harvest loses and increase the market prices
- c) To put in place policy and administrative mechanisms that support delivery of effective service to farmers and stakeholders
- d) To increase productivity, income and improve livelihoods
- e) To transform crop livestock and fisheries production into commercially oriented enterprises
- f) To increase livestock productivity and improve livelihoods
- g) To promote fish production and increase income to farmers
- h) To promote and strengthen cooperative societies

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the 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:

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Department	Objective	Outcome	Indicator	Performance
Education and ICT	Construct modern ECDE classrooms an office and a store across the County public primary schools to ensure conducive learning.	Increased access and quality of teaching /learning in ECDE Centres	No of ECDE classrooms	In F/Y 2019/2020, Wee constructed and equipped 30 ECDE Classrooms
	2 Complete construction of stalled national housing cooperation (NHC) classrooms	Increased access and quality of teaching /learning in ECDE centres	No of NHC classrooms constructed	We have completed 28 previously stalled ECDE classrooms by 100%
	Coordinated site hand over ,supervision construction and commissioning og completed ECDE projects	To ensure implementation of need based and value for money are initiated and implemented within specified periods	No of projects	Modern and quality constructed ECDE Classrooms in public primary schools
	3.Train ECDE Staff on CBET within the county	Improved quality of training in the ECDE centres	No of staffs trained	Trained 300 ECDE Staff on CBC across the county
	Procure and distribute teaching /learning materials to ECDE centres across the county	Increased access quality and retention	No of ECDE centres benefited	Distributed over 30% of the materials to public ECDE centres within the county
	1. Procure and distribute tools, equipment and instructional materials to VTCs across the county	Increased access quality and retention	No of CTCs benefited	Increased enrolment to 2,932 trainees in our local 28 VTCs
	Rehabilitate ,construct workshops toilets kitchen and hostess in VTCs in the county	Increased access quality and retention	No of VTCS benefited	Improved infrastructures in 10 VTCs through the support of the National Grants
	2. Retrain (capacity build staff within the department	Improved management of the National grant and county capitation in the CTCs	No of staff	Trained all project managers and boards of management on effective utilization of the funds disbursed in the VTCs
	Initiated managed and	Increased	No of graduates	Distributed 100

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	collaborate with tools to work Mt Elgon trust and Desece to provide start up kitty for VTC graduates	access to self-employment		sewing machines to 100 VTCs graduates to enable self-employment
	4. Coordinate M&E for all VTCs across the county and provide a report	To establish critical challenges affecting performance in the local VTCs	No of reports	Coordinated an M&E Exercise across the 28 VTCs to improve on decision making by the policy makers
	5. Manage the linkage between the county and National Government in matters regarding VTCs such as registration , capacity building , monitoring and evaluation , notional grants and examinations	To effectively improve management of VTCs at County level	Increased enrolment	Successfully registered and improved management of 28 VTCs
	6. Disburse Elimu Bursary fund to needy students within the county	Increased access quality and retention	No of beneficiaries	50. million shillings distributed to the needy students across the county
FINANCE	7. policy formulation and planning	Strengthen leadership and coordination of the formulation, development and implementation of sectorial policies and programmes Enhance efficiency of process through implementation of a quality management system Effective planning and budget process from the sector Departments.	80% addressed and development	Increased economic development
	8. Broaden county revenue collection	Sensitization of the public on fees, rates and levies	Revenue would have increased save for Covid 19 pandemic thus we a	Reduced revenue leakages and loopholes sealed

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		compliance.	decrease of 4% in revenue collection compared to last F/Ys collection	
	9. Strengthen the accountability of public resources	Enhanced maintenance of accounting records Timely provision of financial reports Monitoring of revenue and expenditure Enhanced strong accounting internal control systems	70% strong financial management and accountability	Efficient allocation of resources to all departments. Improved fiscal discipline
	10. To ensure external resources are effectively mobilized, disbursed and utilized	Enhance integration of donor funds into annual estimates and MTEF budget process. - facilitate provision of technical assistance from donors to departments.	100% integration of donor funds to county budget. 100% involvement of appraisal of donor funds projects	External resources are efficiently utilized and accounted for
	11. Prudent public debt management	Ensure effective management of Government/ donor financial agreements Promote continuous forecasting and analysis of resources inflows and disbursement to all projects and programmes	100% management of financial agreements. Promote continuous forecasting and analysing resources inflows and disbursement to all projects and programmes	Improved welfare and contributing to poverty reduction.

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Public Service Management	1. Capacity Built and restructure departments	Improved performance.	No of departments restructured	On going
	2. To Review, disseminate and implement the organization structure.	Reviewed organizational structure	report	Draft developed
	3. Strengthen County Attorney Unit	Efficient and effective legal unit	No. of recruited staff and capacity building done.	Recruiting on going Legal framework developed Trained 2
	4. capacity needs assessment	Improved services	No	Draft needs
	5. Development of county human resource management policies and procedures	Policies and procedures developed.	No of policies and procedures developed	5
	1. Provide Medical Cover to staff	Improve employee welfare	No Of Employee covered	30
	2. Development of competency Framework	Improved productivity	Report	1
	3. Employee baseline satisfaction survey	Improved service delivery	Baseline survey report	Tool developed
	4. Reviews customize and validate the CARPS Report.	Efficiency and effectiveness	Percentage completed	50% On going
	5. Developed county staffing plans	Efficiency and effectiveness	No of plans	1
	6. Team building	Reports	No. of team building forums	
	7. Performance	Improved	No. of staff on	

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	management roll out, development and Signing of the performance Contracts and 8. Performance appraisal system	service delivery and accountability	PC's and PAS	
	9. Modernization of records management	Develop and install record management system	Percentage of records digitized	
	10. Develop County Information and Communication centres	Informed citizens	No. of information and communication centers developed	
	11. Mortgage loan to staff	Employee welfare.	No of staff accessing the mortgage facility	
	12. Internship programme	Prepare interns for the labour market.	No of students on internship	Policy draft developed
Governance	Coordination and supervision of devolved units	Effective and efficient devolved units.	No. of well-functioning and coordinated devolved units	30
	13. Operationalize schemes of service for enforcement;	Effective and efficient enforcement unit	No. of enforcement officers recruited and trained;	80
	14. Equip enforcement Unit	Effective and efficient enforcement unit	No of equipment procured	80

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	15. Establish County Disaster Management unit and fund.	Effective and efficient disaster management response	No of units established	On going
	16. Developing a legal framework for the disaster management centre	Develop Disaster legal framework	No. of legal framework developed	Bill developed.
	1. Equipping Of The Disaster Management Centre	Well-equipped disaster management centre	Equipped unit.	Ongoing.
	2. Establishing a Disaster Management Fund	Establish disaster management Funds	Established fund.	Ongoing.
	3. Procurement of vehicles;	To enhance service.	No. of vehicles purchased	Ongoing
	4. Establish county intergovernmental relations unit.	Improved liaison and intergovernmental relations	No. of intergovernmental units established.	1
	5. Hold quarterly intergovernmental Forums in the county and devolved units	Improved Relations and citizen feedback mechanism.	No. of quarterly forums held per ward	100
	6. To strengthen civic education and public participation	Conduct Citizen engagement and civic education	No of meetings Forums held /no of participants	100

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	7. Strengthened coexistence between communities	Harmonious co-existence among communities	No. of peace dialogue and engagement platforms and workshop held	Was affected by covid-19
	8. Develop county communication policy.	Informed citizenry	Report	Draft developed
	9. Branding of county Government facilities and assets.	Increased visibility	No of items branded in the County.	Ongoing
	10. Establish media liaison office;	Improved public image.	Number of county activities covered	70
	11. Increase access to network connectivity and ICT service	Improved service delivery	Number of WIFI devices and hotspots installed.	1
	12. Procure internet system and equipment Secure service contracts with service providers	Solar powered gadgets	No. of ICT incubation center's established	1
Water, Environment and Natural Resources	13. To sustainably manage and conserve environment	Improved sanitation	Sanitation blocks and exhaustible toilets constructed	No. of sanitation blocks and exhaustible toilets constructed
	14.	Enhanced sustainable management and conservation of environment	Bulk refuse containers procured	No. of bulk refuse containers procured
	15.		Trees planted (indigenous,	No. of Trees planted

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			exotic, fruits and bamboos)	
	16.		Natural resources permits developed and enforced	No. of permits issued and illegal cases reported and dealt with
	17.			No. of policies developed
HEALTH SERVICES	To Enhance access to Specialised/ consultative healthcare service	Complete, equipped and fully operational tier-4 facility; Reduced inter-County referral of complicate medical conditions	% of hospital completion	In the FY 2019-2020 we were able to achieve 65% completion rate.
	To enhance access to quality and affordable health care	Advanced health care, skilled attendance; intensive care and medical imaging service	No. of sub County Hospitals fully upgraded;	No sub-county hospitals were upgraded due to lack of funds.
	Blood Transfusion Services undertaken	No. of blood collection camps held	240	44 blood transfusion camps were held.
	Students screened and managed for NCDs	% of students screened and managed for NCDs	15%	We did not screen students due to lack of funds.
	People screened in community units for NCDs	% of people screened in community units for NCDs	15%	10% through PIC4C project.
	Specialised clinical services held at sub county hospitals	No. of Specialised clinical services held at sub county hospitals	2288	In the FY 2019-2020 we were able to hold 1008 clinics
	Health facilities offering comprehensive palliative care.	No of health facilities offering comprehensive palliative	4	We were unable to expand the palliative care service from the initial 1 due to lack

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	People rehabilitated from temporary disabilities	care. % of people rehabilitated from temporary disabilities	58	of funds. The department undertook only 10% of its target.
	Availability of Health Products & technologiess.	% order refill rate for Pharmaceutica ls and Health commodities.	95	90% of drug orders were delivered to facilities
		Order turnaround time	7 days	It took the county an average of 120days tom service an order.
	One Modern County Health Warehouse Facility constructed.	% Completion Rate	40%	The County Warehouse is 100% complete.
	New Dispensaries constructed.	No. of health facilities constructed.	5	5 New dispensaries constructed in Matumbei, Makutano, Kwanza, Tuwani and Nabiswa.
	Public mortuary constructed in sub counties	No. of Public mortuary in all sub counties	2	None Constructed due to lack of funds.
	Crematorium facility established in Kitale	No of Crematorium facility established in Kitale	1	None Constructed due to lack of funds.
	Comprehensive Mental Health Unit constructed;	% completion of the model comprehensiv e mental health unit at Kitale County Hospital	45	Not intitated due to lack of funds.
	Ambulances procured	No of Ambulances procured.	1	None Procured.
	Utility Vehicles procured	No of Utility vehicles procured.	1	None Procured.
	Hearses procured	No of Hearses procured.	1	None Procured.
	Healthcare Services / HMIS / HICT Automated	% of Medical Records across all public healthcare facilities automated;	30%	No upgrading done.

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	Sector specific policies and bills formulated; MTEF process managed	No of sector specific policies and bills formulated; Sector MTEF reports produced	1	FIF Bill Completed and submitted to the Cabinet.
	Baseline survey conducted	No of Baseline survey conducted	1	None conducted.
	Population Screened for communicable neglected tropical diseases	% of population Screened for Communicable neglected tropical diseases	60	80% of community screened.
	Households undergone Integrated Vector Management	% of households that have undergone Integrated Vector Management	20	Not conducted.
	Clients tested and counseled for HIV	No of clients tested for HIV	202203	119864
	Eligible clients on ARVS	No of Eligible clients on ARVS(HAART)	14884	13593
	Clients tested positive for TB	No of clients tested positive for TB	3141	328
	Clients completed TB treatment	No of clients completed TB treatment	1571	213
	Clients with multidrug resistance TB	No of clients with multi-drug resistant TB	8	8
	Clients tested for Malaria	No of clients tested positive for malaria	99143	92878
	LLITNs distributed	No of LLITNs distributed	44477	34951
	Fatalities from malaria	No of fatalities from malaria	550	347
	Established and operationalized community Health	No. of Community Units with trained CHEWs and CHVs and	127	128 Community units trained.

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		active		
	Disease Surveillance undertaken	% of disease outbreak responded to within 12 hours of disease outbreak.	100	100
	Community Health promotions fora held	% of community Health promotions for a held	10	80% due to enhanced COVID-19 Support.
	Incinerators /burning chambers constructed	No of incinerators	1	1 constructed at the TTRCH.
	Facilities with colour coded bins	No of facilities with colour coded bins	48	
	Food handlers Vaccinated	No of food handlers Vaccinated	4241	0
	Institutions inspected	No of institutions inspected	19912	66
	Household with toilets	No of household with toilets	222733	226320
	Villages declared ODF free	No of villages declared ODF free	6	An additional 4 to make a total of 10 are ODF free.
	Public toilets constructed/renovated across the county	No. of public toilets constructed/renovated across the county	2	0
	Workplace and health safety inspections and certification conducted.	Proportion of Workplace and health safety inspections and certifications conducted.	15%	2% due to lack of adequate capacity and funding.
	Food quality assessments conducted in food establishments and road-side eateries	No. of Food quality assessments conducted in food establishments and road-side eateries.	80	3% due to lack of adequate capacity and funding.
	Adolescents and Youth	% of change	40	Not conducted.

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	friendly services provided	of adolescents and youth who accessed and utilized youth friendly services		
	Clients provided with family planning services	No of clients who received family planning services	112921	77308
	FP community outreach services conducted	% of FP community outreach services conducted	58%	600 undertaken with support of partners.
	Clients screened for reproductive system cancers and diseases	% of clients screened for reproductive system cancers and diseases	52%	0.4% of targeted population screened and managed.
	STIs managed and documented	% of new STIs managed and documented	70%	50% of targeted population screened and managed.
	Neonatal Health Services provided	% of new-born who have received essential New-Born Package	58%	47.4 through THS-UC Support.
	Focused Antenatal Care Services Provided	% of pregnant mother assessed during FANC visits	70%	55%. Not achieved due to inadequate training and capacity.
	Prevention of Mother to Child HIV Transmission (PMTCT) services provided	No of pregnant mothers who attended 4th ANC visits	9985	14304
		No of pregnant mothers who were tested for HIV	32031	27709
		% of HIV positive pregnant women who took HAART during pregnant and breastfeeding	58%	98% due to enhanced support of partners.
		No of HEIS who received	581	32

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		prophylaxis		
		No of HEIS who done HIV positive	30	34
	Clients assessed presenting with wasting (MUAC/WFH, m stunting (HFA) and under weigh	% of assessed clients presenting with wasting (/MUAC/WFH), stunting (HFA) and underweight (WFA)	38%	65%
	Skilled Deliveries and Targeted Post Natal Care Services undertaken	No. of skilled deliveries reported	41683	20795
		% of targeted postnatal care reported		28379(64%)
	Integrated Management of Childhood Illnesses (IMCI) services offered	% children who received IMCI service	52	Not conducted.
	Health service providers trained in IMCI services	% of health service providers trained in IMCI services	16%	0
	Malezi Bora weeks conducted	No. of Malezi Bora weeks held	2	1 Malezi Bora week conducted.
	Expanded Program on Immunization rolled	% of fully immunized children (FIC)	65	61.6%
AGRICULTURE	Provision of affordable fertilizer	Reduction in the fertilizer prices, stabilization of commercial market prices, reduction in cost of production Increased take home income	No of 50kg bags procured and distributed	14,675 Planting and topdressing fertilizers acquired and distributed to farmers
	Conserve soil, land and water	Reduced soil erosion, conservation of soil moisture leading to enhanced crop production. Sustainable	No of soil conservation structures laid No of soil conservation tools acquired	131,240 soil conservation structures laid 1 County land use regulations developed 1 set of soil conservation tools

COUNTY EXECUTIVE OF TRANS NZOIA

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		crop production. Control land sub-division		acquired
	Sustainable soil management practices	Creation of conducive micro environment for agricultural production for improved yields Mitigate climate change effects	No of models farms	25 CA sites 20% reduction in cost of production
	Minimize post- harvest loses	Improved produce quality and higher farmer returns	No of Hermetic bags procured and distributed	3,750 Hermetic bags procured and distributed Reduced post-harvest losses from 25-20%
	Increased area under tea production	Improved farmer income. Increased area under tea	No of seedling procured and distributed	100,000 seedlings procured and distributed
	Increase area under coffee production	Improved farmer income	No of seedling procured and distributed	114,000 seedlings procured and distributed
	Increased access to clean planting materials	Improved farmer income	No of fruit trees plantlets distributed	37,500 plantlets propagated and sold to farmers. 75,452 fruit trees procured and distributed
	Real time pest and disease management.	Increase productivity per unit area Reduced losses	No of plant clinic equipped and operational No of traps and molecules procured and distributed	27 plant clinics fully equipped and operational 82 Traps procured and distributed 3000 molecules of pesticides distributed

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	Enhance information dissemination.	Timely access and targeting to farm inputs and market leading to higher income	No of farmers registered	5,812 farmers mapped and positioned with all information on enterprises. Farmers receive advisory services through SMS
TRANSPORT AND INFRASTRUCTURE .	Objective	Outcome	Indicator	Performance FY 2019/2020
ROAD CONSTRUCTION AND MAINTENANCE				
1.	To improve accessibility of county roads	-Improved accessibility -Reduced commuting time -Safe roads	No. of Kilometers of Roads Re carpeted to bitumen Standards.	0.4 Km of road was re carpeted to bitumen standard.
2.	To improve accessibility of county roads	-Improved accessibility -Reduced commuting time -Safe roads	No. of Kilometers of Roads Graveled	160Km of earth roads within the county was graveled.
3.	To improve accessibility of county roads	-Improved accessibility -Safe roads	No. of Kilometers of Roads Graded	900Km of earth roads within the County was Graded
4.	To improve accessibility of county roads	-Improved accessibility -Safe roads	No. of Culvert installed	90 Culverts (50 lines of 7-8M , 600mm) were installed
5.	To improve accessibility of county roads	-Improved accessibility -Safe roads	No. of Box culvert installed	4 Box culverts were installed
ELECTRIFICATION				
6.	To increase the coverage area under high mast and	-Enhanced security	No. of transformer	5 transformers were

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	streetlights	- Increased business working hours -Access to Electricity	procured.	procured.
OTHER INFRASTRUCTURE				
7.	To provide organized motor cycle transport and operation	Organized parking of motorcycles.	Number of motorcycle shades constructed	36 boda boda shades were constructed.
Co-operative developments	Strengthen cooperative leadership and management	Co-operatives leadership compliant with the cooperative societies and Auditing of cooperatives Training to cooperating	AGM held Audited societies Number of training held	7 AGMS held 15 societies audited 11 Cooperatives held
	To support cooperative movements	Improved service delivery in societies	No. of societies supported	8 Co-operative societies supported by NARIGP
	Registration of new cooperative societies	Increased number of cooperative in the county	Number of new cooperatives registered	35 new cooperative registered
	Revival of dominant cooperatives societies	Increased number of active cooperatives in the county	Number of cooperative revived	13 Cooperatives revived
Veterinary section	Disease and post management and control	Reduced incidences of modifiable livestock diseases	Proportion of animal population vaccinated	58% animal vaccinated
			Number of vaccination programmes enrolled and carried out Number of dips rehabilitated	1 Programme 9 dips rehabilitated
	Public health hygiene	Safe guard human lives	Number of slaughtered facilities rehabilitated	NONE
	Livestock breeding technology	Improved livestock	Number of dose of semen procured	NONE

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		production and productivity	and inseminated	
			Amount of liquid nitrogen procured	NONE
FISHERIES	Fish Farming promotion	Increased fish production	No. of ponds constructed	22 ponds constructed
	Fish cage farming	Improved fish production	No. of cages constructed	NONE
			No of farmers/ groups recruited	11 groups recruited
	Apiculture	Increased honey production	No. of groups trained No. of hives introduced	34 individuals
LIVESTOCK	Dairy production and other ruminants Increase the number of milk coolers/ freezers	Enhance production To reduce post-harvest losses. Increased shelf life of milk. Reduced post-harvest losses.	Litres of milk produced/ tonnes meat / hides and skins No of coolers procured. No of freezers procured and installed No of coolers pasteurized.	185, 197, 315 respectively. 3
	Promotion of fodder and production, bulking and conservation.	Improve livestock feeds	No of training session held	40 training sessions held.
	Poultry production and other non-ruminants	Enhanced production and productivity	No of demonstrations held No of incubators	15 demonstrations 14 incubators
	Marketing and value addition	Increased profitability	No of session of training	10 sessions of training
FISHERIES	Fish Farming promotion	Increased fish production	No. of ponds constructed	22 ponds constructed
Water, Environment and Natural Resources	To sustainably manage and conserve environment	Improved sanitation	No. of sanitation blocks and exhaustible toilets constructed	Constructed: a) 3 ablution blocks in Kwanza, Birunda and Muroki Markets; and b) 2 exhaustible toilets in Kiungani and Kamendi
		Enhanced sustainable management and conservation of	No. of bulk refuse containers procured	Procured 10 bulk bins for Tuwan ward

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		environment		
			No. of Trees planted	Increased county forest cover by planting and maturing 23,000 tree seedlings
			No. of permits issued and illegal cases reported and dealt with	<ul style="list-style-type: none"> • Permits developed and supplied • 20 cases were dealt with
			No. of policies developed	Climate change policy developed
	To increase access to adequate and clean water	Increased access to adequate clean and safe water	Km of water pipeline laid	50km of water pipeline was extended in Bidii, Endeless, Matumbei, Chepchoina, Tuwan, Matisi, Kinyoro, Saboti, Machewa, Waitaluk, Sirende, Hospital, Kiminini, Nabiswa, Sitatunga, Cherangany/Suwerwa, Kaplamai, Motosiet, Chepsiro and Makutano wards
			No of Water storage facilities constructed	Increased water storage capacity by constructing 3 masonry tanks in Chepchoina, Sikhana and Endeless
			No of boreholes drilled and equipped	Drilled and equipped 14 boreholes in Wamuini community, Umoja, Sinoko, Amani Primary, Khalwenge Community, Nyamira, Kapsitwet Secondary, Mowlem Community, Amuka Primary, Mabonde, Endeless Catholic, Kundos and Kapsitwet (Lyavo)

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			No of shallow wells developed and equipped	Boreholes Developed 2 shallow wells in Endeless and Matumbei (Mutarakwa and Scheme Baridi)
			No. of springs protected	Protected 40 springs in Bidii, Kwanza, Matisi, Saboti, Machewa, Tuwan, Waitaluk, Sirende, Sikhendu, Kiminini, Nabiswa, Hospital, Sitatunga, Chera/Suwerwa, Sinyereri and Chepsiro wards
		Increased water storage and flood control	No. of dams and pans rehabilitated	Rehabilitated a dam in Masaba of Matumbei ward
Water, Environment and Natural Resources	To sustainably manage and conserve environment	Improved sanitation	No. of sanitation blocks and exhaustible toilets constructed	Constructed: c) 3 ablution blocks in Kwanza, Birunda and Muroki Markets; and d) 2 exhaustible toilets in Kiungani and Kamendi

N/B Data and information provided here should be verifiable against the CIDP

12. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

County Executive of Trans Nzoia exists to transform lives of its citizen. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on our 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 top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they consider the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations- explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

d) Product stewardship- outline efforts to safeguard consumer rights and interests

5. Community Engagements-

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community

(The organisation gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

COUNTY EXECUTIVE OF TRANS NZOIA
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For the year ended June 30, 2020

13. 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 Executive'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 Executive'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 its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive of Trans Nzoia 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 Executive'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 Executive's financial statements were approved and signed by the CEC member for finance on _____ 2020.

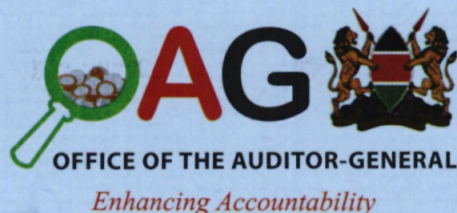


County Executive Committee Member – Finance



REPUBLIC OF KENYA

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Trans Nzoia set out on pages 1 to 94, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts recurrent and development combined, for the year then ended, a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Trans Nzoia as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Differences Between Financial Statements and Ledger Balances

The statement of receipts and payments reflects receipts for the year under review totaling Kshs.6,618,185,169 whereas the Integrated Financial Management System (IFMIS) ledger reflects receipts totalling Kshs.7,836,553,113 resulting to an unreconciled variance of Kshs.882,525,197. In addition, the statement reflects payments totalling Kshs.6,453,732,447 against Kshs.5,816,244,849 reflected in the IFMIS ledger resulting to a variance of Kshs.637,487,598 which has, similarly, not been explained.

As a result of the unexplained variances, the accuracy and completeness of the receipts and payments reflected in the financial statements was not confirmed.

2.0 Unsupported Balances

The following balances reflected in the financial statements were not supported with sufficient relevant records:

Report of the Auditor-General on County Executive of Trans Nzoia for the year ended 30 June, 2020

2.1 Revenue

The statement of receipts and payments reflects County own-generated receipts totalling Kshs.356,077,068 for the year under review as further disclosed in Note 3 to the financial statements. The balance includes Kshs.171,260,536 collected in public health facilities. However, examination of revenue records at the Kitale County Referral Hospital revealed under-banking of revenue totaling Kshs.25,471,505 being the difference between total receipts amounting to Kshs.121,485,992 and amounts banked, denoted by transfers to the County Revenue Fund, totalling Kshs.96,014,487.

As a result, the own-generated revenue receipts balance totalling Kshs.356,077,068 reflected in the financial statements may not be fairly stated. Further, by failing to bank all receipts, Management contravened Section 109(2) of the Public Finance Management Act, 2012 which requires all revenue receipts to be paid into the County Revenue Fund.

2.2 Use of Goods and Services

The statement of receipts and payments reflects use of goods and services expenditure totalling Kshs.1,088,798,679. Examination of records on the expenditure indicated that payments totalling Kshs.248,716,057, Kshs.30,685,996 and Kshs.123,731,127 were made for purchase of specialized materials and services; office and general supplies and services, and hospitality supplies and services respectively.

However, Management did not present for audit review procurement and other support documents for supplies totalling Kshs.15,357,380 comprised of veterinary supplies costing Kshs.6,588,000; office and general supplies costing to Kshs.5,074,130 and hospitality supplies and services worth Kshs.3,695,250.

The missing records included user requisitions, letters of notification and acceptance of tender awards, contract documents, delivery notes, invoices, inspection and acceptance reports, counter receipt and issue vouchers and user distribution lists. As a result, supply of the items reported to have been purchased through the payments could not be confirmed.

2.3 Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers totaling Kshs.9,327,794, as further detailed in Note 8 to the financial statements. Included in the balance are payments totaling Kshs.5,870,000 incurred by the Department of Agriculture in Sirende Ward as follows:

No.	Item	(Kshs.)
1.	Purchase of Acaricides	2,894,000
2.	Supply and Delivery of Chicken and Fish Feeds	1,976,000
3.	Supply and Delivery of 10 Incubators	1,000,000
	Total	5,870,000

However, the respective payment vouchers were not supported by approved user requisitions, Requests for Quotation documents, evaluation reports, stores receipts and issue vouchers and stores distribution lists.

Consequently, the receipt and use of the goods by the County Executive could not be confirmed.

2.4 Accounts Payables

The financial statements reflect pending accounts payables totalling Kshs.785,959,394 as at 30 June, 2020, and as disclosed in Note 15.9(1) to the financial statements. However, Management did not provide supporting records such as local purchase or service orders, invoices, goods received notes, inspection and acceptance reports and certified interim completion certificates for sampled pending accounts payables totalling Kshs.206,680,489 shown in the following table:

No.	Department	Amount (Kshs.)
1.	Education and ICT	7,091,469
2.	Gender, Youths & Culture	16,817,812
3.	Health Services	19,431,882
4.	Lands Housing and Urban Development	6,148,000
5.	Public Service Board	6,520,000
6.	Public Works, Transport and Infrastructure	121,744,348
7.	Trade Commerce and Industry	5,243,869
8.	Water, Environment & Natural Resources	23,683,109
	Total	206,680,489

In the absence of relevant and sufficient evidence, the accuracy, completeness and validity of the pending bills balance totalling Kshs.785,959,394 as at 30 June, 2020 could not be confirmed.

Further, pending accounts payables totalling Kshs.301,044,551 or 47% of the total reported balance totalling Kshs.635,856,406 reflected in Annexure 2 to the financial statements, had been outstanding for several years with some incurred in the 2013/2014 financial year when the County Government came into being.

By failing to pay or reject the bills, Management contravened Regulation 51(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires all commitments for supply of goods or services be done not later than the 31 May in the year they occur, except with the approval of the Accounting Officer in writing.

Further delay in payment of pending bills slows down economic activity by denying vendors of goods and services and working capital for operations and investments and may discourage the private sector from trading with public entities.

2.5 Cash and Cash Equivalents Bank Balances

The statement of assets and liabilities as at 30 June, 2020 reflects bank balances totaling Kshs.541,188,193 as disclosed in Note 13 to the financial statements. However, Management did not provide bank certificates and bank reconciliation statements for two (2) bank accounts held at the Central Bank of Kenya and one commercial bank (1)

account reported to have held cash balances totalling Kshs.137,733,011 as at 30 June, 2020.

In the absence of sufficient and reliable evidence, the accuracy and completeness of the cash and cash equivalents balance totaling Kshs.541,188,193 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

2.6 Acquisition of Assets

2.6.1 Purchase of Specialized Plant, Equipment and Machinery

The statement of receipts and payments reflects acquisition of assets expenditure totaling Kshs.1,327,570,936, as further disclosed in Note 10 to the financial statements. The balance includes payments totalling Kshs.76,385,260 spent on purchase of specialized plant, equipment and machinery, which in turn includes Kshs.11,924,000 on purchase of various non-pharmaceutical items. However, payment vouchers for the items were not supported with approved user requisitions, quotation documents, tender evaluation reports, letter of notification and acceptance of award, inspection and acceptance reports as well as stores records and user distribution lists.

Consequently, regularity of the processes applied in procuring the assets, and their receipt and custody, could not be confirmed.

2.6.2 Valuation of Fixed-Assets

The historical cost of the County Executive's fixed assets as at 30 June, 2020 amounted to Kshs.9,363,149,354, as detailed in Annex 5 to the financial statements. The balance includes additions during the year under review totalling Kshs.1,327,570,936 some of which were, however, not supported with appropriate documentation, as explained below:

- (i) Logbooks to confirm ownership by the County Executive of motor vehicles and other transport equipment totalling Kshs.3,005,061 were not provided for audit.
- (ii) Specialized plant, equipment, machinery, office furniture and general equipment valued at Kshs.120,801,751 purchased in the year under review were not recorded in the assets register:

Asset Category	Cost (Kshs.)
Purchase of Office Furniture and General Equipment	44,416,491
Purchase of Specialized Plant, Equipment and Machinery	76,385,260
Total	120,801,751

As a result, it was not possible to confirm the accuracy and completeness of the fixed assets balance totalling Kshs.9,363,149,354 as at 30 June, 2020. In addition, ownership by the County Assembly of the undocumented motor vehicles costed at Kshs.120,801,751 included in the balance could not be confirmed.

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

Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no key audit matters to communicate in my report.

Other Matter

1.0 Budgetary Control and Performance

1.1 Under-Collection of Own Revenue

The summary statement of appropriation - recurrent and development combined reflects a county own-generated receipts budget totaling Kshs.500,000,000 and actual receipts totalling Kshs.356,077,068 resulting to a revenue shortfall of Kshs.143,922,932 equivalent to 39% of the budget.

1.2 Under-Absorption of Budget

The summary statement of appropriation: recurrent and development combined reflects approved budget expenditure totalling Kshs.7,974,386,342 against actual expenditure totalling Kshs.6,453,732,447 resulting to under-absorption of Kshs.1,520,653,895 equivalent to 19% of the budget.

As a result of the shortfall of revenue and the under-expenditure, some of the programmes and activities planned for the year under review were not implemented and as a result, delivery of services to the residents of Trans Nzoia County was constrained.

2.0 Late Exchequer Releases

Revenue records indicated that a significant portion of the Exchequer Releases due to the County Executive in the year under review were delayed, or not received, as follows:

Particulars	Date Received	(Kshs.)
Recurrent Vote	29 June, 2020	52,000,000
Recurrent Vote	Not Received	129,161,202
Total		181,161,202

Failure by The National Treasury to remit the funds in due time may have hindered efficient and effective delivery of services to the residents of Trans Nzoia County.

3.0 Unresolved Prior Year Audit Issues

The report on follow-up of Auditor's recommendations at Note 16 to the financial statements indicates that several of the issues highlighted in the audit report for the

previous year had not been resolved as at 30 June, 2020. Some issues are denoted as resolved but the manner of their resolution has not been explained.

The status of the issues shall be confirmed upon their deliberation by the Legislature.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Irregularities in Use of COVID 19 Funds

Revenue records indicated that transfers received from government entities during the year under review totaled Kshs.400,756, 907 out of which Kshs.160,903,000 was to be used to mitigate the effects of COVID-19. However, review of the special audit report of the Auditor-General on utilization of COVID-19 funds by the County Governments dated December, 2020 noted the following unresolved procurement irregularities:

- Contrary to Section 48(1 & 3) of the Public Procurement and Asset Disposal Act (PPADA), 2015 expenditures totalling Kshs.14,814,087 spent on non-pharmaceutical items were not supported by duly signed inspection and acceptance reports prepared by the Inspection and Acceptance Committee. The provision requires the Accounting Officer to establish an Inspection and Acceptance Committee to inspect and review goods, works or services procured so as to certify compliance with the terms and specifications of the respective contracts.
- Contrary to Section 80(1) of the Public Procurement and Asset Disposals Act (PPADA), 2015, a local contractor was awarded a tender valued at Kshs.3,020,000 for supply of non-pharmaceutical items without having fulfilled the conditions of the tender.
- Items costing Kshs.5,675,000 procured from various contractors through own-source funds were not supported by stores records. As a result, Management contravened Section 162(1) of the Public Procurement and Asset Disposal Act, 2015 which requires an Accounting Officer of a procuring entity to ensure that all inventory, stores and assets purchased are received and accounted for.

In view of these anomalies, validity and value for money on the Covid-19 mitigation expenditures totalling Kshs.160,903,000 could not be confirmed.

1.1 Delayed Completion of Construction of Trans Nzoia Teaching and Referral Hospital

Examination of procurement records indicated that the County Executive awarded a contract for construction of a Teaching and Referral Hospital at Kshs.1,419,530,596 in the financial year 2016/2017. The project commenced on 15 December, 2017 and was expected to be completed in sixty-two (62) weeks on 23 February, 2019.

Examination of project documents indicated that cumulative payments to the contractor as at 4 December, 2020 totalled Kshs.1,315,468,955. In addition, the contractor had partially handed over completed sections of the works namely; the warehouse, incinerator, biomedical gases unit, kitchen and laundry.

However, contrary to Section 139(1 & 2) of the Public Procurement and Assets Disposals Act, 2015, there were no records showing that the extension of the contract period was approved after the lapse of the original due date on 23 February, 2019,

2.0 Compensation of Employees

The statement of receipts and payments reflects employee costs totalling Kshs.2,429,057,373 equivalent to 37% of the County Executive's total receipts for the year amounting to Kshs.6,618,185,169. The expenditure exceeds the threshold of 35% prescribed in Regulation 25(1a) of the Public Financial Management Act, County Government Regulations, 2015.

In addition to being irregular, excessive use of limited funds on payment of personnel emoluments constrained funding for provision of services to the residents of Trans Nzoia County.

3.0 Construction of Buildings

Examination of records on construction of buildings indicated that two projects, namely completion of maternity units at Suwerwa Health Centre and Chepsiro Dispensary implemented by the Department of Health at contract sums totalling Kshs.6,853,787 were not executed in line with the quality standards specified in the Bills of Quantities. In addition, the Department of Roads and Public Works implemented two road projects at a contract sum of Kshs.5,638,775. However, the quality in some of the portions was low, as highlighted below:

Project Name	Amount (Kshs.)	Audit Observation
Kiungani – Wekhonya Road	2,667,235	Side drains and mitre drains not excavated. Gravelling not done in most areas and as a result sections of the works damaged by flood waters.
Fedha Road	2,971,540	
Total	5,638,775	

Further, the Department of Water spent Kshs.1,900,000 to install water pumping equipment at a borehole. However, the solar power panels installed failed to function and appeared to have been damaged.

In view of the foregoing, it was not possible to confirm whether public funds totalling Kshs.14,392,562 spent on the projects were applied in an effective way.

4.0 Irregular Employment of Locum Staff

Examination of records on compensation of employees indicated that Kitale County Hospital had in its payroll temporary staff, commonly referred to as locum, and whom it paid wages totalling Kshs.7,321,000 in the year under review. However, records on selection of candidates to the posts, including results of the interviews conducted, if any, were not provided for audit.

Further, no records were provided to confirm that the appointments were authorized by the County Public Service Board as required by Section 59(1b) of the County Governments Act, 2012 which empowers the Board to appoint persons to hold or act in offices of the County Public Service. As a result, the validity of the appointments could not be confirmed.

5.0 Unsatisfactory Implementation of Electronic Revenue Management System

Audit review of the County Executive's revenue management system indicated the following inadequacies in implementation of the e-revenue collection:

- There were no records to confirm the existence of an active Steering Committee to oversee implementation of the Project as stipulated in Section 7.1 and 7.2 of the respective contract.
- Only two (2) out of ten (10) modules provided for in the contract were implemented, as highlighted in the attached Appendix. No plausible explanation was provided by Management, for the failure to implement 'all the modules included the system. No records were provided for audit on Management having notified the vendor of the need to install all the modules.

In view of these issues, value for money was not obtained on public funds totalling Kshs.79,112,598 incurred in procuring the system.

6.0 Weak Own-Source Revenue Collection System

- i) Review of the County's Cess revenue collection system revealed that the county lacked a billing system and instead relied on reports submitted by external cess collection agents. The accuracy of the reports could not be confirmed.

In addition, records provided for audit reflected uncollected cess on several items identified in the Trans Nzoia County Finance Act, 2020. These included forest cess, sand harvesting, quarry, bricks and hardcore and ballast. Moreover, Management did not collect any cess from the nine (9) major companies identified in the Trans Nzoia County Integrated Development Plan 2018- 2022. Further, there

was no evidence of Management attempting to enlist the companies as its cess collection agents.

- ii) Review of the County's electronic (LAIFOMS) records indicated that Management did not collect outstanding property rates totalling Kshs. 12,004,774,350 owed over the years within Kitale Municipality and other areas in the County. No records were provided for audit to show efforts made by Management to recover the outstanding monies. Further, the Valuation Roll used in the County was last updated in 2006. As a result, the land rate charges applied in the year under review were low and did not reflect the true property prices in the County.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1.0 Inadequate Internal Audit Function

The following internal audit and governance weaknesses previously reported prevailed in the year under review:

- (i) The Internal Audit Charter prepared by the Internal Audit Unit was not approved by the Audit Committee for adoption by the County Executive.
- (ii) The Audit Committee did not approve the Internal Audit Annual Work Plan for the year under review and did not perform the programs and activities prioritized for its attention in the approved in the plan.
- (iii) The Internal Audit Unit had, in the draft workplan scheduled audits of seven key operational areas. However, only two of the areas were reviewed and further, the respective audit reports were not finalized and submitted to the Audit Committee for adoption. Therefore, the Department did not discharge its oversight role in an effective way.
- (iv) There was no risk management framework and policy to take care of operational and other risks faced by the County Executive.

By failing to establish an effective internal audit function and a risk management policy, the County Executive contravened the law and exposed the public resources put under its care to severe risk of misuse and loss.

2.0 Inadequate Internal Controls on Information and Communication Technology (ICT)

Audit review of the County Executive's Information and Communication Technology (ICT) system revealed it had the following weaknesses:

- (i) The County Executive did not have an approved disaster Recovery Plan and as a result, the risk of the operations of the County Executive being disrupted on occurrence of unfavorable, unexpected events was high.
- (ii) Access to sensitive ICT areas was not adequately controlled. Moreover, there was no air-conditioning and sufficient facilities in the computer server room.
- (iii) There was no ICT strategic plan to guide management of ICT resources and align their use with the County Executive's strategic plans.

In view of these weakness, the County Executive's ICT infrastructure and resources may not support its operations in an effective way.

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

Responsibilities of Management and those Charged with Governance

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

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

Auditor-General's Responsibilities for the Audit

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the County Executive's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 December, 2021

APPENDIX

Unsatisfactory Implementation of Electronic Revenue Management System

No.	Module	Cost (Kshs.)	Implementation Status	In Use?
1.	Hospital Management Information System (HMIS)	29,531,120	Awaiting integration with other modules. Initially used at Mount Elgon Hospital but stopped shortly thereafter	No
2.	Cess	49,581,478	Previously used, no longer in use.	No
3.	Street Parking Module		Completed and deployed.	Yes
4.	Markets		Completed and deployed.	Yes
5.	Business Permits		System developed, awaiting deployment.	No
6.	Land Management		System developed, awaiting deployment.	No
7.	Rent Management		Developed, awaiting configuration and deployment	No
8.	Market Stalls		System developed, awaiting deployment.	No
9.	Liquor Permits		System developed, awaiting deployment.	No
10.	Universal Billing		System developed, awaiting activation before deployment.	No
		79,112,598		

COUNTY EXECUTIVE OF TRANS NZOIA
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For the year ended June 30, 2020

15. FINANCIAL STATEMENTS

15.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2019-2020	2018-2019
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1A	5,264,914,200	5,620,600,000
Proceeds from Domestic and Foreign Grants	1B	596,093,230	573,881,186
Transfers from Other Government Entities	2	400,756,907	147,985,503
County Own Generated Receipts	3	356,077,068	372,555,742
Returned CRF issues	4	344,863	52,094,516
TOTAL RECEIPTS		6,618,186,268	6,767,116,947
PAYMENTS			
Compensation of Employees	5	-2,429,057,373	(2,390,559,373)
Use of goods and services	6	-1,088,799,278	(1,554,262,226)
Transfers to Other Government Units	7	-1,372,209,969	(1,129,727,109)
Other grants and transfers	8	-9,327,794	(118,316,077)
Social Security Benefits	9	-67,094,444	(31,956,532)
Acquisition of Assets	10	-1,327,570,936	(1,518,293,601)
Repayment of principal on Domestic and Foreign borrowing	11	-	(74,120,868)
Other Payments	12	-159,673,252	(163,499,153)
TOTAL PAYMENTS		6,453,733,046	6,980,734,939
SURPLUS/DEFICIT		164,453,222	(213,617,992)

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 _____ 2020 and signed by:

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



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

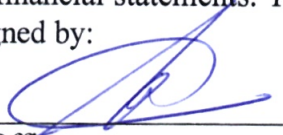


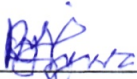
COUNTY EXECUTIVE OF TRANS NZOIA
Reports and Financial Statements
For the year ended June 30, 2020

15.2. STATEMENT OF ASSETS AND LIABILITIES

	Notes	2019-2020 KShs	2018-2019 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	541,188,193	337,254,113
Total Cash and cash equivalent		541,188,193	<u>337,254,113</u>
Accounts receivables – Outstanding Imprests	14	1,960,800	2,582,678
TOTAL FINANCIAL ASSETS		543,149,393	339,836,791
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	(48,621,188)	(9,761,808)
NET FINANCIAL ASSETS		494,528,205	330,074,983
REPRESENTED BY			
Fund balance b/fwd.	16	330,074,983	543,692,975
Surplus/Deficit for the year		164,453,222	(213,617,992)
NET FINANCIAL POSITION		494,528,205	330,074,983

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 _____ 2020 and signed by:


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


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



COUNTY EXECUTIVE OF TRANS NZOIA
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For the year ended June 30, 2020

15.3. STATEMENT OF CASH FLOWS

	Notes	2019-2020 KShs	2018-2019 KShs
Receipts from operating income			
Exchequer Releases	1A	5,264,914,200	5,620,600,000
Proceeds from Domestic and Foreign Grants	1B	596,093,230	573,881,186
Transfers from Other Government Entities	2	400,756,907	147,985,503
County Own Generated Receipts	3	356,077,068	372,555,742
Returned CRF issues	4	344,863	52,094,516
Payments for operating expenses			
Compensation of Employees	5	(2,429,057,373)	(2,390,559,373)
Use of goods and services	6	(1,088,799,278)	(1,554,262,226)
Transfers to Other Government Units	7	(1,372,209,969)	(1,129,727,109)
Other grants and transfers	8	(9,327,794)	(118,316,077)
Social Security Benefits	9	(67,094,444)	(31,956,532)
Other Payments	12	(159,673,252)	(163,499,153)
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	621,478	57,756,310
Increase/(Decrease) in Accounts Payable	18	38,859,380	(73,730,945)
Net cash flow from operating activities		1,531,505,016	1,362,821,842
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	(1,327,570,936)	(1,518,293,601)
Net cash flows from Investing Activities		(1,327,570,936)	(1,518,293,601)
CASHFLOW FROM BORROWING ACTIVITIES			
Repayment of principal on Domestic and Foreign borrowing	11	-	(74,120,868)
Net cash flow from financing activities			(74,120,868)
NET INCREASE IN CASH AND CASH EQUIVALENTS		203,934,080	(229,592,627)
Cash and cash equivalents at BEGINNING of the year	16	337,254,113	566,846,740
Cash and cash equivalents at END of the year	13	541,188,193	337,254,113

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 _____ 2020 and signed by:

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



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



15.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	6,061,268,490	(320,362,870)	5,740,905,620	5,264,914,200	475,991,420	92%
Proceeds from Domestic and Foreign Grants	746,335,982	129,791,068	876,127,050	596,093,230	280,033,820	68%
Transfers from Other Government Entities	577,918,024	(28,531,130)	549,386,894	400,756,907	148,629,987	72%
Return issues to CRF	451,261,500	(143,294,722)	307,966,778	344,863	307,621,915	0.10%
County Own Generated receipts	500,000,000	-	500,000,000	356,077,068	143,922,932	71%
TOTAL	8,336,783,996	(362,397,654)	7,974,386,342	6,618,186,268	1,356,200,673	83%
PAYMENTS						
Compensation of Employees	2,744,337,465	(30,695,006)	2,713,642,459	2,429,057,373	284,585,086	90%
Use of goods and services	1,489,446,531	(84,277,497)	1,405,169,034	1,088,799,278	316,369,756	77%
Transfers to Other Government Units	1,508,000,000	-	1,508,000,000	1,372,209,969	135,790,031	91%
Other grants and transfers	15,000,000	-	15,000,000	9,327,794	5,672,206	62%
Social Security Benefits	90,000,000	-	90,000,000	67,094,444	22,905,556	75%
Acquisition of Assets	2,310,000,000	(247,425,151)	2,062,574,849	1,327,570,936	735,003,913	64%
Other Payments	180,000,000	-	180,000,000	159,673,252	20,326,748	89%
TOTAL	8,336,783,996	(362,397,654)	7,974,386,342	6,453,733,046	1,520,653,296	81%
SURPLUS/(DEFICIT)						

The entity financial statements were approved on _____ 2020 and signed by:

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



Head of Treasury
CPA. Benard L. Madegwa
ICPAK Member No 179443



COUNTY EXECUTIVE OF TRANS NZOIA

Reports and Financial Statements

For the year ended June 30, 2020

15.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	3,834,383,652	28,531,151	3,862,914,803	3,550,967,640	311,947,163	92%
Proceeds from Domestic and Foreign Grants	47,925,531	-	47,925,531	47,925,531	-	100%
Reimbursements and Refunds	451,261,500	(143,294,722)	307,966,778	344,863	307,621,915	0.10%
County Own Generated receipts	500,000,000	-	500,000,000	356,077,068	143,922,932	71%
Return CRF issues						
TOTAL	4,833,570,683	(114,763,571)	4,718,807,112	3,955,315,102	763,492,010	84%
PAYMENTS						
Compensation of Employees	2,744,337,465	(30,695,006)	2,713,642,459	2,429,057,373	284,585,086	90%
Use of goods and services	1,189,233,218	(84,277,497)	1,104,955,721	839,410,234	265,545,487	76%
Transfers to Other Government Units	800,000,000	-	800,000,000	743,679,907	56,320,093	93%
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	90,000,000	-	90,000,000	67,094,444	22,905,556	75%
Acquisition of Assets	10,000,000	-	10,000,000	8,430,030	1,569,970	84.20%
TOTAL	4,833,570,683	(114,972,503)	4,718,598,180	4,087,671,988	630,926,192	87%

The entity financial statements were approved on _____ 2020 and signed by:

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



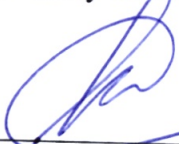
Head of Treasury
CPA. Benard L. Madegwa
ICPAK Member No 17944



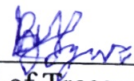
15.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=d-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	2,226,884,838	(348,894,021)	1,877,990,817	1,713,946,560	164,044,257	91%
Proceeds from Domestic and Foreign Grants	698,410,451	129,791,068	828,201,519	548,167,699	280,033,820	66%
Transfers from Other Government Entities	577,918,024	(28,531,130)	549,386,894	400,756,907	148,629,987	72%
TOTAL	3,503,213,313	(247,634,083)	3,255,579,230	2,662,871,166	592,708,064	82%
PAYMENTS						
Use of goods and services	300,213,313	-	300,213,313	249,389,044	50,824,269	83%
Transfers to Other Government Units	708,000,000	-	708,000,000	628,530,062	79,469,938	89%
Other grants and transfers	15,000,000	-	15,000,000	9,327,794	5,672,206	62%
Acquisition of Assets	2,300,000,000	(247,425,151)	2,052,574,849	1,319,140,906	733,433,943	64%
Other Payments	180,000,000	-	180,000,000	159,673,252	20,326,748	89%
TOTALS	3,503,213,313	(247,425,151)	3,255,788,162	2,363,061,058	889,727,104	73%

The entity financial statements were approved on _____ 2020 and signed by:


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




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



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

15.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme I	Sub- programme	Description 2019/2020	Final Approved Budget	Actual on comparable basis	Budget utilization difference
			2019/2020	2019/2020	
			KShs	KShs	KShs
000004260					
0101004260		Administrative and Support Service			
	0101014260	Human Recourses Management	323,179,795	245,901,021	77,278,774
	0101024260	Supervision and Management of Projects	762,374,229	720,829,512	41,544,717
	0101034260	Support services	21,183,924	14,500,000	6,683,924
		Total	1,067,737,948	951,230,533	125,507,415
0102004260		LIVESTOCK			
	0102914260	Livestock Breeding and Genetic Improvement	28,695,170.00	28,022,230	672,940
	0102064260	-	12,300,000	11,730,100	569,900
		Total	40,995,170	39,752,330	1,242,840
0103004260		AGRICULTURE			
	0103014260	Crop diversification	120,483,178	45,348,083	75,135,095
	0103104260	-	23,600,000	11,959,000	11,641,000
		Total	144,083,178	57,307,083	86,776,095
0105004260		Cooperative Development			
	0105014260	Modernization of cooperative societies	2,623,950	-	2,623,950
		Total	2,623,950	-	2,623,950
	0108034260	-	13,000,000	-	13,000,000
	0108044260	-	47,258,730	37,633,265	9,625,465
		Total	60,258,730	37,633,265	22,625,465
	0110024260	-	21,000,000	9,482,414	11,517,586
		Total	21,000,000	9,482,414	11,517,586
0201004260		Administrative and Support Services			
	0201014260	Human resources management	179,228,484	164,729,364	14,499,120

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For the year ended June 30, 2020

Programme I	Sub- programme	Description 2019/2020	Final Approved Budget	Actual on comparable basis	Budget utilization difference
			2019/2020	2019/2020	2019/2020
	0201014260	Machinery and equipment	154,561,500	90,995,977	63,565,523
		Total	333,789,984	255,725,341	78,064,643
0203004260		Road Maintenance			
	0202044260	Maintenance of roads	291,756,125	200,251,372	91,504,753
	0202054260	Construction of roads	-	-	-
		Total	291,756,125	200,251,372	91,504,753
0205004260		Infrastructural Development			
	0205014260	Transport Management	15,900,000	-	15,900,000
	0205024260	Electrification	27,100,000	25,770,438	1,329,562
	0205034260	Government building and stations	3,000,000	2,690,850	309,150
		Total	46,000,000	28,461,238	17,538,762
0301004260		Administrative and support services			
	0301014260	Human resources management	55,724,644	40,654,224.00	15,070,420
		Total	55,724,644	40,654,224	15,070,420
0302004260		Trade and industry Development			
	0302084260	Promotion of enterprises and entrepreneurship development	223,748,317	162,425,393	61,322,924
	0302094260	Trade Development and promotion	45,700,000	5,421,700	40,278,300
		Total	269,448,317	167,847,093	101,601,224
0401004260		Administrative and Support services			
	0401014260	Human resource management	1,713,891,483	1,669,986,972	43,904,511.00
		Total	1,713,891,483	1,669,986,972	43,904,511
0403004260		Public Health			
	0403014260	Preventive health care services	578,712,632	517,799,179	60,913,453
		Total	578,712,632	517,799,179	60,913,453
0501004260		Administrative and support services			

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

Programme 1	Sub- programme	Description 2019/2020	Final Approved Budget	Actual on comparable basis	Budget utilization difference
			2019/2020	2019/2020	
	0501014260	Human Resource Management	391,616,371	344,076,558	47,539,813
	0501024260	Supervision and management of projects	116,541,442	84,065,853	32,475,589
		Total	508,157,813	428,142,411	80,015,402
0502004260		Vocational Training			
	0502044260	Infrastructure Development	74,088,298	63,894,036	10,194,262
	0502054260	Learning materials and Equipment	3,500,000	2,299,975	1,200,025
		Total	77,588,298	66,194,011	11,394,287
0701004260		Administrative and support services			
	0701014260	Human Resources management	1,280,492,173	980,695,198	299,796,975
	0701024260	Supervisory of management project	24,583,400	15,836,778	8,746,622
	0701034260	Infrastructure and equipment	93,023,461	20,561,666	72,461,795
	0701044260	Finance management services	97,406,477	76,704,689	20,701,788
		Total	1,495,506,111	1,093,798,331	401,707,780
0706004260		Security			
	0706034260	Security services	8,026,864.00	3,929,444	4,097,420
		Total	8,026,864	3,929,444	4,097,420
0707004260		Administrative and support services			
	0707014260	Human Resource management	16,043,391	6,861,050	9,182,341
		Total	16,043,391	6,861,050	9,182,341
0710004260		Legislative and oversight Arm			
	0710014260	Committee service	152,695,006	110,034,816	42,660,190
		Total	152,695,006	110,034,816	42,660,190
0711004260		General Administration and Support service			
	0711014260	Clerking services	103,248,800	64,431,353	38,817,447
	0711024260	Human resources management	343,250,300	311,475,468	31,774,832

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Programme	Sub-programme	Description 2019/2020	Final Approved Budget	Actual on comparable basis	Budget utilization difference
			2019/2020	2019/2020	
	0711034260	Transport	3,050,000	1,072,000	1,978,000
	0711044260	Maintenance services	8,998,140	5,045,840	3,952,300
	0711054260	Legal services	4,000,000	3,030,360	969,640
	0711064260	Information services (Hansard ICT & Lib	4,870,000	2,646,956	2,223,044
		Total	467,417,240	387,701,977	79,715,263
0901004260		Administrative and support services			
	0901014260	Human resources management	53,055,145	35,101,669	17,953,476
		Total	53,055,145	35,101,669	17,953,476
0903004260		Sports			
	0902064260	Sports events and competitions	25,900,118	9,598,580	16,301,538
		Total	25,900,118	9,598,580	16,301,538
0904004260		Culture			
	0904034260	Development and promotion of Culture	24,690,617	18,110,352	6,580,265
		Total	24,690,617	18,110,352	6,580,265
0905004260		Women and youth fund			
	0905034260	Special Programme	58,467,332	48,394,221	10,073,111
		Total	58,467,332	48,394,221	10,073,111
1001004260		Administrative and support services			
	1001014260	Human Resources Management	93,359,975	62,631,039	30,728,336
		Total	3,000,000	2,356,800	643,200
1002004260		Water Resources Management and storage	96,359,975,	64,987,839	31,371,536
	1002064260	Water harvesting	105,000,000	64,448,850	40,551,150
	1002104260	Water projects	79,200,000	52,654,525	26,545,475
		Total	-	-	-
1003004260		Environment Management and	184,200,000	117,103,375	67,096,625

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Programme 1	Sub-programme	Description 2019/2020	Final Approved Budget	Actual on comparable basis	Budget utilization difference
			2019/2020	2019/2020	
		protection			
	1003074260	County Forestation initiatives	141,256,871	57,643,876	83,612,995
		Total	141,256,871	57,643,876	83,612,995
		Grant Total	7,974,386,342	6,453,733,046	1,520,653,296

15.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

The financial statements are for the County Executive of Trans Nzoia. 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 Executive recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the County Executive of Trans Nzoia.

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.

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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 Executive of Trans Nzoia from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. 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 38,823,007 compared to KShs. 585,232 in prior period as indicated on note 15. There were no other restrictions on cash during the year

5. 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.

6. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. 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.

8. 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.

9. 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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Trans Nzoia 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 27th June 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There was two number of supplementary budgets passed in the year on 28th February 2020 and 7th May 2020 respectively. A high-level assessment of the Trans Nzoia actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

13. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

14. Related party transactions

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

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NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2019 – 2020	2018 – 2019
	KShs	KShs
Total Exchequer Releases for quarter 1	1,002,292,200	992,862,991
Total Exchequer Releases for quarter 2	1,117,027,037	1,629,974,000
Total Exchequer Releases for quarter 3	1,899,068,046	1,009,164,543
Total Exchequer Releases for quarter 4	2,243,377,054	2,562,479,651
Total	6,261,764,337	6,194,481,185

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

1A. Equitable Share

Description	2019 – 2020	2018 – 2019
	KShs	KShs
Total Equitable Share for quarter 1	1,002,292,200	674,472,000
Total Equitable Share for quarter 2	1,036,854,000	1,629,974,000
Total Equitable Share for quarter 3	1,641,685,500	983,605,000
Total Equitable Share for quarter 4	1,584,082,500	2,332,549,000
Total	5,264,914,200	5,620,600,000

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

Description	2019 – 2020	2018 – 2019
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	23,046,250	18,933,750
World Bank – THUSCP	36,686,728	40,855,978
National Agricultural & Rural Inclusive Growth Project (NARIGP)	222,439,095	50,078,476
Kenya Devolution Support Programme	30,000,000	95,266,760
Youth Polytechnic support grant	61,188,298	-
Kenya Urban Support Programme	222,732,859	340,306,900
Total	596,093,230	573,881,186

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2. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019 – 2020	2018 – 2019
	KShs	KShs
Transfers from Central government entities		
Abolishment of user fees in health centres and dispensaries	21,304,915	21,304,915
Agriculture Sector Development Support Project (ASDSP)	16,390,678	7,134,407
Kenya Road Board Fund-Fuel Levy	202,158,314	147,985,503
Covid-19	160,903,000	-
TOTAL	400,756,907	147,985,503

3. COUNTY OWN GENERATED RECEIPTS

	2019 – 2020	2018 – 2019
	KShs	KShs
Rates	22,251,110	39,554,227
Veterinary Fees –Meat Inspection	-	605,170
Business permits	-	68,813,767
Cess	20,277,861	20,588,083
Business permits	47,682,660	68,813,767
House Rent	-	49,600
Cemetery charges	68,500	72,000
Coffee License sale of seedlings	-	148,000
Hire of stadium	53,000	12,000
Audit Cooperative	196,555	36,600
Motorbike fees	8,052,975	-
Way leave charges	18,822	1950
Income from Health	171,260,536	156,612,845
Livestock Auction fees	86,490	576,450
Fire inspection	1,542,000	2,260,050
Noise Control pollution fees	316,000	581,470
Market stalls	67,900	-
Enclosed Bus Park fees	36,638,700	-
Market / trade Centre fee	11,972,360	16,202,936
Vehicle parking fee	16,266,550	41,555,253
Amusement permits	192,565	-
Refuse collection	2,807,080	-
Education related	-	1,684,480
Meat inspection	-	605,170
Environment and conservancy	-	4,483,988
Slaughter houses administration	-	193,510
Tree harvesting permit	41,100	-
Temporary occupation license	39,522	-

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	2019 – 2020	2018 – 2019
Weight and measures fees	570,880	888,450
Liquor fees	239,810	20,000
Agricultural mechanization	2,151,305	881,370
Advertisement, trade names billboard and signs	8,678,255	11,444,485
Building plans clearance and completion certificates	3,693,532	4,781,678
Plot subdivision and transfers	713,000	-
Survey fees	198,000	-
Total	356,077,068	372,555,742

4. RETURNED CRF ISSUES

	2019 - 2020	2018 - 2019
	KShs	KShs
Recurrent account	120,178	3,070
Development account	121,928	19,095
NARIGP SPA	-	37,023,125
Health SPA	-	14,946,957
KRB –Fuel levy Fund	102,757	102,269
Total	344,863	52,094,516

5. COMPENSATION OF EMPLOYEES

	2019 – 2020	2018 – 2019
	KShs	KShs
Basic salaries of permanent employees	1,040,075,177	2,285,733,204
Basic wages of temporary employees	81,801,521	104,826,169
Personal allowances paid as part of Salary	1,263,364,875	-
Compulsory national health Insurance	43,815,800	-
Total	2,429,057,373	2,390,559,373

6. USE OF GOODS AND SERVICES

	2019 – 2020	2018 – 2019
	KShs	KShs
Utilities, supplies and services	37,745,066	34,933,331
Communication, supplies and services	3,525,550	3,571,915
Domestic travel and subsistence	58,706,344	115,779,804
Foreign travel and subsistence	12,381,160	17,517,182
Printing, advertising and information supplies & services	18,637,845	16,411,873
Rentals of produced assets	1,107,600	3,183,600
Training expenses	71,195,465	85,889,850
Hospitality supplies and services	123,731,127	241,432,291

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Insurance costs	25,606,312	25,906,067
Specialized materials and services	248,716,057	425,350,905
Office and general supplies and services	30,685,996	88,950,211
Other operating expenses	260,529,870	338,159,998
Routine maintenance– vehicles other transport equipment	12,119,062	29,971,989
Routine maintenance – other assets	143,061,790	45,725,096
Fuel and Lubricants	41,050,034	81,478,114
Total	1,088,799,278	1,554,262,226

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 – 2020	2018 – 2019
	KShs	KShs
Transfers to County Government entities		
Trans Nzoia County Public Service Board	8,600,908	19,594,709
Trans Nzoia County Assembly	587,977,908	648,714,500
Trans Nzoia County Youth and Women Fund	-	3,311,000
Trans Nzoia County Nawiri Fund	-	1,000,000
Trans Nzoia County Elimu Bursary Fund	-	100,000,000
Trans Nzoia County Urban Development Support Programme	-	299,106,900
Trans Nzoia County Car and Mortgage	-	59,000,000
Other capital grants and transfers	338,978,931	-
Transfer to other current transfers and subsidies	436,652,222	-
TOTAL	1,372,209,969	1,129,727,106

8. OTHER GRANTS AND PAYMENTS

	2019 – 2020	2018 – 2019
	KShs	KShs
Emergency relief and refugee assistance	-	1,984,800
Subsidies to small businesses, cooperatives, and self employed	-	12,074,965
Other grants and Transfers	9,327,794	104,256,312
Total	9,327,794	118,316,077

9. SOCIAL SECURITY BENEFITS

	2019 – 2020	2018 – 2019
	KShs	KShs
Government pension and retirement benefits	67,094,444	31,956,532
Total	67,094,444	31,956,532

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10. ACQUISITION OF ASSETS

Non-Financial Assets	2019 – 2020	2018 – 2019
	KShs	KShs
Purchase of Buildings	-	401,787,957
Construction of Buildings	233,325,984	109,755,961
Refurbishment of Buildings	57,099,865	31,019,838
Construction of Roads	215,560,935	468,999,313
Construction and Civil Works	371,261,723	126,870,220
Overhaul and Refurbishment of Construction and Civil Works	14,650,105	10,802,314
Purchase of Vehicles and Other Transport Equipment	3,005,061	38,575,025
Purchase of Office Furniture and General Equipment	44,416,491	17,108,005
Purchase of Specialized Plant, Equipment and Machinery	76,385,260	77,649,909
Rehabilitation and Renovation of Plant, Machinery and Equip.	5,425,000	22,736,017
Purchase of Certified Seeds, Breeding Stock and Live Animals	23,676,463	18,127,500
Research, Studies, Project Preparation, Design & Supervision	-	9,399,603
Rehabilitation of Civil Works	282,764,049	106,800,988
Acquisition of Strategic Stocks and commodities	-	64,652,537
Acquisition of Land	-	14,008,414
Total acquisition of assets	1,327,570,936	1,518,293,601

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

	2019 – 2020	2018 – 2019
	KShs	KShs
Repayments on Borrowings from Other Domestic Creditors	-	74,120,868
Total	-	74,120,868

12. OTHER PAYMENTS

	2019 – 2020	2018 – 2019
	KShs	KShs
Budget Reserves	-	21,303,196
Other expenses- Other creditor	156,411,614	-
Other payments	3,261,638	142,195,957
	159,673,252	163,499,153

13. CASH AND BANK BALANCES

13 BANK BALANCES

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, receipts e.t.c	2019 – 2020	2018 – 2019
		KShs	KShs
Central Bank –County Revenue Fund	CRF	252,401,631	217,400,289

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Central Bank a/c no 1000171081	Development	41,492	121,928
Central Bank a/c no 1000171081	Recurrent	13,366	120,178
Equity Bank A/c 0330260875558	Recurrent	16,668	102,757
Equity revenue collection A/c 033060729452	Recurrent	2,597,134	2,355,660
Kenya Road Board- Fuel Levy Fund	Development	29,423	149,854
KCB Health A/c No 115802113	Recurrent	7,453	5,485
Kenya Devolution Support Programme- KDSP A/C No	Recurrent	95,266,760	-
Equity Bank- Stalled Project A/c No 0330263870915	Development	14,327	14,327
KCB Bank- Executive Imprest A/C No 1140772694	Recurrent	-	368,123
Central Bank Deposit	Recurrent	36,373	585,232
Chase Bank Retention A/C	Recurrent	9,176,576	9,176,576
KVB NARIGP Operation A/c No 1236937872	Development	79,896,038	7,363,475
CBK NARIGP SPA 1000369396	Development	38,086	48,078,417
CBK Special Purpose A/C No 1000347252	Development	48,660,397	46,583,923
Eco Bank Kitale Hospital Social A/C No 010321502536201	Recurrent	5,987,350	910,973
CBK ASDSP	Development	16,146,302	135,627
Trans Nzoia County ICPF	Recurrent	-	3,316,730
Special Purpose Vocational training	Development	30,858,817	464,559
Total		541,188,193	337,254,113

14. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2019 - 2020	2018 - 2019
	KShs	KShs
Government Imprest	1,960,800	2,582,678
Total	1,960,800	2,582,678

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		KShs	KShs	KShs
Stephen Wanyama Mukubuyi	25/10/2019	220,000	-	220,000
Maximillah Imo Emuzolo	11/10/2019	100,000	-	100,000
Joseph Kidoyi Mboya	24/6/2019	600,000	-	600,000
Charles Wanyama Yabuna	18/6/2019	750,000	-	750,000
Rosyline Cherotich Chirchir	25,10,2019	40800	-	40800
Sarah C Kogo	11/10/2019	250,000	-	250,000
Total		1,960,800	-	1,960,800

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15. ACCOUNTS PAYABLE

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposits	9,798,181	9,176,576
Retention monies	38,823,007	585,232
Total	48,621,188	9,761,808

16. FUND BALANCE BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	KShs	KShs
Bank accounts	337,254,113	566,846,740
Accounts Receivables	2,582,678	60,338,990
Accounts Payables	9,761,808	(83,492,753)
Total	330,074,983	543,692,977

17. CHANGES IN RECEIVABLES

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	2,582,678	60,338,990
Imprest issued during the year (B)	65,285,400	-
Imprest surrendered during the Year (C)	65,907,278	57,756,312
Net changes in account receivables D= A+B-C	1,960,800	2,582,678

18. 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)	9,761,808	83,472,753
Deposit and Retentions held during the year (B)	38,859,380	-
Deposit and Retentions paid during the Year (C)	-	73,730,945
Net changes in account receivables D= A+B-C	48,621,188	9,761,808

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15.9. OTHER IMPORTANT DISCLOSURES

15.9.1 PENDING ACCOUNTS PAYABLE (See Annex 2)

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
Construction of buildings	76,907,367	272,807,346	236,793,357	113,921,356
Construction of civil works	160,826,965	347,689,514	288,351,286	220,165,192
Supply of goods	426,259,167	225,768,100	427,030,922	223,996,346
Supply of services	151,751,189	332,653,760	406,631,437	77,773,512
Total	815,744,688	1,178,918,720	1,357,807,002	635,856,406

15.9.2 PENDING STAFF PAYABLES (See Annex 3)

Description	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
Senior management	20,565,399	-	20,565,399	
Third party deductions	-	75,815,014	-	75,815,014
Income Tax PAYE		36,422,549		36,422,549
Pension and Gratuity		20,696,272		20,696,272
Total	20,565,399	132,933,834	20,565,399	132,933,834

15.9.3 OTHER PENDING PAYABLES

Description-	Balance b/f FY 2018/2019 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2019/2020 Kshs
National Agricultural & Rural Growth Project-NARIGP	13,078,476	-	13,000,000	78,476
Agricultural Sector Development Support Programme-ASDSP	7,134,407	9,956,271	-	17,090,678
Total	20,212,883	9,956,271	13,000,000	17,169,154

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15.9.4 RELATED PARTY DISCLOSURES

	2019-2020	2018-2019
	Kshs	Kshs
<u>Transfers to related parties</u>		
Transfer to the County Assembly	587,977,908	648,714,500
Transfers to other County Government Entities	436,652,222	81,905,709
Transfers to Development Projects	259,082,893	299,106,900
Transfers to non-reporting entities e.g. schools and welfare	-	100,000,000
Total Transfers to related parties	1,283,713,023	1,129,727,109
<u>Transfers from related parties</u>		
Transfers from the Exchequer	5,264,914,200	5,620,600,000
Transfers from MDAs	596,093,230	573,881,186
Transfers from SCs and SAGAs- National Government	400,756,907	147,985,503
Total Transfers from related parties	6,261,764,337	6,342,466,689

15.9.5 ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Entity	Date Established/ Date taken over	Location	Accounting Officer responsible
Trans Nzoia County Youth and Women Development Fund	4 th June 2014	Social Hall	Chief Officer of GENDER
Trans Nzoia County Elimu Bursary Fund			Chief Officer of Education
Trans Nzoia County Nawiri Fund	5 th May 2015	Fire Yard	Chief Officer of Trade
Trans Nzoia County Public Service Board	10 th July 2013	Near Mt Elgon Hospital	Secretary to the Board
National Agricultural Rural and Inclusive Growth Project- NARIGP	1 st September 2017	County Commissioners office	Chief Officer of Agriculture
Kitale Municipality	2019	Kitale Ardhi House	Municipal Manager
Trans Nzoia County Executive Car Loan and Mortgage Fund	2018	County Hall	Chief Officer Finance

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15.9.6 DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

County Government Own source revenue is recognized in the financial statements when it has 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
Equity Bank Revenue Collection A/C No 0330260729452		-	2,597,134	2,355,660
Total			2,597,134	2,355,660

16. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
Unconfirmed Fixed-Assets	<p>Annexure 4 to the financial statements reflects a fixed assets balance amounting to Kshs.8,044,578,414 comprised of Ksh.4,723,499,761 and Kshs.3,312,078,657 county direct-owned and community assets respectively. However, a recast of the composite asset values yielded Kshs.8,035,578,418 resulting to a variance of Kshs.8,999,996.</p> <p>Further, the following anomalies are notable in relation to county direct-owned assets: (i)The county direct-owned assets balance of Kshs.4,723,499,761 includes land and buildings valued at Kshs.2,480,000 and Kshs.553,366,070 respectively. However, title deeds for the two parcels of land were not presented for audit. Further, details on the assets, such as conveyance, location, dates and costs of acquisition and lease hold terms were not updated in the assets register. (ii)Included in the county direct-owned assets are additions to motor vehicles and other</p>		County Treasury	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	<p>transport equipment valued at Kshs.38,575,025. As with the pieces of land, details on the vehicles, including, registration numbers, were not shown in the assets register, and further, the original log books were not presented for audit,</p> <p>(iii)The county direct-owned assets balance further includes additions valued at Kshs.94,757,914 for specialized plant, equipment, machinery, office furniture and general equipments; made during the year under review. However, details on the new assets were not recorded in the assets register and as a result, it is not possible to confirm the accuracy and valuation of the expenditure reported to have been incurred on them.</p> <p>In view of these anomalies, the ownership, accuracy and completeness of the fixed assets balance totalling Kshs.8,044,578,414 as at 30 June, 2019 has not been confirmed.</p>				
<p>Differences between Financial Statements Figures and IFMIS Report</p>	<p>The statement of receipts and payments for the year ended 30 June, 2019 reflects receipts totalling Kshs.6,767,116,947 against Kshs.7,836,553,113 reflected in the Integrated Financial Management System (IFMIS) on the said date resulting to an unexplained variance of Kshs.1,069,436,166.</p>		<p>County Treasury</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe
	<p>In addition, the statement of receipts and payments reflects payments totalling Kshs.6,980,734,939 whereas the IFMIS report reflects payments totalling Kshs.4,833,794,792 resulting to an unexplained variance of Kshs.2,146,940,147.</p> <p>The statement of assets and liabilities as at 30 June, 2019 reflects total financial assets valued at Kshs.339,836,791 whereas the IFMIS report shows assets totalling Kshs.23,416,371,677 resulting to an unexplained variance of Kshs.23,076,535,886. Similarly, the statement of assets and liabilities as at 30 June, 2019 reflects total liabilities and fund balance totalling Kshs.553,454,785 whereas the IFMIS report reflects Kshs.20,071,752,447 in respect to the account, resulting to a variance of Kshs.19,517,297,662. The two sets of records have not been reconciled.</p> <p>In view of these discrepancies, the completeness and accuracy of the financial statements for the year ended 30 June, 2019 has not been confirmed.</p>				
Unconfirmed Accounts	As similarly reported in the previous year, the financial statements reflect pending accounts		County treasury	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
Payables	<p>payables balance totalling Kshs.897,852,419 as disclosed under Note 5.10(1)(2) and (3) on other important disclosures. However, documents on the expenditure such as local purchase and service orders as well as invoices and goods received notes, certified interim completion certificates and payment vouchers, were not presented for audit.</p> <p>In addition, analysis of pending bills as at 30 June, 2019 indicated that bills totalling Kshs. 92,238,845 had been outstanding for more than a year with some dating back to the year 2011. Further, a special report on the pending bills indicated that out of the total bills reported as at 30 June, 2018 amounting to Kshs. 1,079,983,912, only bills totalling Kshs. 666,047,614 were eligible for payment and therefore the remainder totalling Kshs. 413,936,297 were ineligible. However, at the time of the audit, the committee constituted by the County Executive to determine the status of the ineligible bills had not finalized its report to allow Management to make a decision.</p> <p>In the circumstances, it was not possible to confirm the validity and accuracy of pending bills totalling Kshs.897,852,419 reflected in the financial statements for the year under</p>				

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
	review.				
Unsupported Expenditure on Construction of Buildings	<p>The statement of receipts and payments for the year ended 30 June, 2019 reflects expenditure on acquisition of assets totalling Kshs.1,518,293,601, as further disclosed in Note 10 to the financial statements. The balance includes Kshs.109,755,961 and Kshs.126,870,220 paid in respect of construction of buildings and civil works, respectively. However, procurement and other supporting documents for contracts costing Kshs.85,002,981 were not presented for audit.</p> <p>(i) The Trade and Urban Development Department implemented three market construction projects at an aggregate contract sum of Kshs.31,821,775 but the project files were not presented for audit.</p> <p>(ii) The Department of Gender engaged a local contractor to build a rehabilitation centre at Kwanza at a cost of Kshs.14,107,827. However, the engineer's estimates, tender evaluation report, project file, minutes of site progress meetings, interim payment certificates, inspection and acceptance reports, and title deed of the plot of land were not presented for audit.</p>		Respective departments	Not Resolved	1 year

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	<p>(iii) The Department of Education engaged several local contractors to build classrooms and pit latrines in various primary and Early Childhood Development (ECD) schools across the county at contract sums totalling Kshs.11,912,787. However, bills of quantities, tender documents, tender award letters, local service orders and inspection and acceptance reports were not presented for audit.</p> <p>(iv) The Department of Education, Vocational Training and ICT funded ten Vocational Training Centres (VTCs) projects at an estimated cost of Kshs.22,768,889. The funds were to be expended on various development projects in the institutions. However, the project files were not presented for audit.</p> <p>(v) The Department of Livestock implemented five projects at a contract sum of Kshs.4,391,703 during the year under review. However, interim certificates, inspection and acceptance committee reports, tender documents, site inspection minutes and bills of quantities were not presented for audit. In addition, renovation works at</p>				

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
	<p>Misanga Cattle Dip were carried out at a cost of Kshs.930,888 without bills of quantities to provide objective estimates of the Project's costs. Further, the inspection and acceptance minutes and tender evaluation reports were not presented for audit.</p> <p>In view of these anomalies, it is not possible to confirm the occurrence, accuracy and validity of expenditures totalling Kshs.85,002,981 reported to have been incurred on the projects. Further, it is not possible to confirm whether the resources were applied in an effective, way and whether value for money was attained on the expenditures.</p>				
<p>Unsupported Expenditures on Use of Goods and Services</p>	<p>The statement of receipts and payments for the year ended 30 June, 2019 reflects use of goods and services expenditures totalling Kshs.1,554,262,226, as further disclosed under Note 6 to the financial statements. However, the following payments were not supported with relevant documents:</p> <p>(i) The Department of Lands procured staff uniforms and security reflectors costing Kshs.3,970,864 from a local contractor during the year under review. However,</p>		<p>Respective departments</p>	<p>Not Resolved</p>	<p>1 year</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	<p>evaluation and inspection committee reports as well as the distribution list for the items were not provided for audit.</p> <p>(ii) The Department of Public Service Management procured information and communication technology items costing Kshs.7,350,000 from various local firms during the year under review. However, the Management did not present user specifications outlined in the tender advertisement for audit review. As a result, it was not possible to confirm whether the supplies were made as contracted. In addition, five sets of computers procured were not issued to the offices they were bought for but were instead kept in the stores contrary to Section 162(3) of the Public Procurement and Assets Disposal Act, 2015 which prohibits exposure of inventory and assets to deterioration from under-use.</p> <p>(iii) The Department of Agriculture procured acaricides worth Kshs.8,020,600 from various local firms for use in control of</p>				

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
	<p>ticks and mites. However, the inspection and acceptance committee reports, signed distribution lists, as well as other relevant records were not presented for audit.</p> <p>(iv) The Department of Health and Sanitation procured drugs and non-pharmaceutical items valued at Kshs.47,486,192 from various local firms during the year. However, requisitions from the health facilities and delivery notes duly signed by managers at the facilities the supplies were delivered, were not availed for audit.</p> <p>(v) The Department of Agriculture paid pending bills totalling Kshs.39,744,000 for pesticides and other agro supplies reported to have been used to fight an army worm invasion that occurred in the County. However, the delivery notes, inspection and acceptance reports, and distribution lists together with the relevant work tickets for chemicals worth Kshs.30,331,499 were not availed for audit.</p>				

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	<p>(vi) The Department of Gender, Sports and Culture incurred expenditure totalling Kshs.13,043,100 to facilitate staff participation in various sporting activities and the development of tourist sites. However, expenditures totalling Kshs.9,457,950 were not supported with participants' invitation letters, approval documents, sports equipments distribution lists, original work tickets, signed attendance registers and activity reports.</p> <p>In view of the missing documents, the occurrence, measurement and validity of these expenditures has not been confirmed. In addition, Management did not comply with regulations on procurement and management of inventory and assets. Further, the expenditure cannot be confirmed to have been a proper charge to public funds.</p>				
<p>Under-Collection of Own Revenue</p>	<p>The summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2019 reflects county-generated receipts budget of Kshs.500,000,000 and actual receipts of Kshs.372,555,742 resulting to a revenue</p>		<p>County Treasury</p>	<p>Not Resolved</p>	<p>6 months</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
	<p>shortfall of Kshs.127,444,258 equivalent to 25% of the budget. No plausible explanation has been provided by Management for the shortfall.</p> <p>Failure by the County Executive to collect all revenue constrains provision of services to residents and hampers investment in new projects</p>				
Under-Absorption of Budget	<p>Summary statement of appropriation: recurrent and development combined reflects approved budget expenditure totalling Kshs.8,042,560,324 against actual expenditure totalling Kshs.6,980,734,939 resulting to under-absorption of Kshs.1,061,825,385 equivalent to 13% of the budget.</p> <p>As a result of the under-expenditure, all planned activities for the year under review were not executed.</p>		Respective departments	Not resolved	1 year
Irregular Spending of County Own-Generated Revenue	<p>Out of own generated revenues totalling Kshs.372,555,792 collected by the County Executive during the year under review, Kshs.156,612,845 was from public health facilities. However, examination of revenue records indicated that actual transfers to the County Revenue Fund from health facilities during the year totalled Kshs.125,996,839</p>		Respective departments	Not resolved	1 year

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	<p>resulting to under-banking of Kshs.30,616,006. This was contrary to Section 109(2) of the Public Finance Management Act, 2012 which requires County Governments to ensure all monies received are paid into the County Revenue Fund.</p> <p>Consequently, Management breached the law on management of revenue receipts.</p>				
<p>Unsatisfactory Performance of Agricultural Sector Development Support Programme</p>	<p>The statement of receipts and payments reflects donor funds released through exchequer releases totalling Ksh.573,881,186 as further disclosed under Note 1B to the financial statements. During the year under review, the County Executive of Trans Nzoia received Kshs.7,143,407 from the Agricultural Sector Development Support Programme (ASDSP) and reported a cumulative expenditure budget on the Programme totalling Kshs.30,268,683 over the two financial years ending 30 June, 2019.</p> <p>However, as disclosed in Note 5.10(2) to the financial statements, the County Executive did not disburse the sum of Kshs.7,143,407 received from donors to ASDSP projects during the year under review. In addition, actual receipts by the local projects during the two-year period amounted to Kshs.5,291,375 equivalent to 17% of the expected revenue and</p>		<p>Accounting officers in charge</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
	<p>thus resulted in underfunding by Kshs.24,977,308 or 83% of the budget.</p> <p>Further, only fifty-nine (59) of one hundred and fifty-four (154) budgeted ASDSP 11 activities were implemented, which resulted in 62% level of performance. Management's failure to disburse funds to the project was the most significant cause of the underperformance.</p> <p>Due to the under-expenditures, the ASDP activities were not fully implemented and the services due to the Programme's beneficiaries were largely not received.</p>				
<p>Irregular Purchase of Plant and Machinery</p>	<p>During the year under review, the County Executive spent Kshs.77,649,909 on purchase of specialized plant, equipment and machinery which in turn included plant and machinery costing Kshs.18,900,000 procured by the Department of Agriculture from a local dealer.</p> <p>However, important records on the procurement, including requisitions from the user department, the tender evaluation report, inspection and acceptance minutes, mechanical inspection report and contract documents were not presented for audit review. In addition, audit inspection of the procured assets</p>		<p>Chief officer Health</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	<p>indicated that some of the machinery had broken down and were no longer in use.</p> <p>Consequently, Management contravened Section 104 of the Public Finance Management Act, 2012 on use and control of county budgetary resources.</p>				
Incomplete Refurbishment of Buildings	<p>During the year under review, the County Executive spent Kshs.31,019,838 on refurbishment of buildings. Out of this amount, the Governance Department spent Kshs.7,613,741 to complete the construction of the Deputy Governor's residence.</p> <p>However, physical verification of the building indicated that compacted natural stone was not used on the vehicle path, twelve(12) out of thirty-five 35 chain-link posts and all 15 supporting posts were not erected, three(3) out of the six(6) barbed wire strands to be used to reinforce the chain-link were not fixed, and a curtain box, door stops and a branded mortice lock for the guard house, all provided for and costed in the Bills of Quantities, were not installed.</p> <p>Clearly, the project's resources were not applied in an economic and effective way.</p>				
Stalled	Similarly, during the year under review,		Chief officer	Not resolved	1 year

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
<p>Construction of Health Facilities</p>	<p>expenditures totalling Kshs.109,755,961 were incurred on various building projects. Among these were five projects implemented by the Department of Health at an aggregate cost of Kshs.13,121,747. However, the projects stalled at various stages of completion and were thereafter abandoned by the respective contractors.</p> <p>In addition, the Department of Education, Vocational Training and ICT implemented ten early childhood and development (ECD) projects at a contract sum of Kshs.13,033,472. However, some of the works were of substandard quality. Further, several of the projects, were abandoned by contractors before they were completed.</p> <p>In view of the foregoing, the public funds invested in the projects were not used in an effective way.</p>				
<p>Vandalized, Damaged and Burst Water Pipelines</p>	<p>Expenditure records indicated that the County Executive spent Kshs.106,800,988 on rehabilitation of civil works during the year under review. Out of this sum, the Department of Water and Irrigation spent Kshs.6,337,075 on rehabilitating a water pipeline at Chemuk Bondeni Water Project at a cost of Kshs.3,499,500. However, the pipeline</p>				

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	<p>thereafter suffered numerous bursts that resulted in water leakages. In addition, portions of the pipeline were vandalized. Further, the Department extended the Mount Elgon Khalwange Water Project in Endebess at a cost of Kshs.2,837,575 but the pipeline was thereafter damaged by a road contractor.</p> <p>In view of the low quality workmanship, and damage caused to the water pipelines, the benefits due to the local communities from the two projects implemented at an aggregate cost of Kshs.9,274,650 were not realized as expected.</p>				
Low Quality Workmanship on Road Projects	<p>During the year under review, the County Executive spent Kshs.468,999,313 on construction of roads out of which the sum of Kshs.19,176, 409 was incurred by the Department of Roads and Public Works on six (6) road projects. However, physical verification of the work done revealed that the roads were rendered impassable during the rainy season because of the poor quality of gravel used on the surfaces and failure to install proper storm water drainage systems. Consequently, the expenditure totalling Kshs.19,176, 409 was not applied in an effective, way.</p>				
Unverified	Personal emoluments records examined during				

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the Issue	Status	Timeframe
Recruitment of Temporary Employees	the audit indicated that the County Executive spent Kshs.104,826,169 on basic wages for temporary employees during the year under review. However, documentation on recruitment of the staff such as advertisements, lists of the applicants and those shortlisted, interview and evaluation reports, letters of offer and acceptance and letters of appointment showing employment terms and remuneration, were not presented for audit verification. In the circumstance, it is not possible to confirm whether the appointments conformed to Sections 65 and 66 of the County Government Act, 2012 which require consideration of merit in job appointments and publicizing of vacant posts, among other legal considerations.				
Lack of Ethnic Diversity in Staff Establishment	Analysis of the County Integrated Personnel and Payroll Database (IPPD) indicated that 1,359 (48.08%) staff of the total 2,826 were from the dominant community in the County. Moreover, the Management recruited 195 new staff during the year under review, out of whom 103 (52.82%) were from the dominant community. Therefore, Management contravened Part III (Section 7) of the National Cohesion and Integration Act, 2008 which provides that all public establishments should represent the diversity of the people of Kenya in employment of staff and ensure that not		Chief officer PSM	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
	<p>more than one-third of new staff recruited belong to the same ethnic community.</p>				
<p>Unsurrendered Imprests</p>	<p>As similarly reported in the previous year, the statement of assets and liabilities as at 30 June, 2019 reflects accounts receivables-outstanding Imprest balance amounting to Kshs.2,582,678, as disclosed under Note 15 to the financial statements.</p> <p>Management did not provide a plausible explanation on why the imprests were not surrendered as provided for in Regulation 93(5) of the Public Financial Management Regulations (County Governments, 2015). The Regulation requires a holder of a temporary imprest to account or surrender the imprest within seven (7) working days after returning to the duty station.</p> <p>By failing to enforce surrender of the imprests, Management contravened regulations on accountable management of public funds.</p>				

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status	Timeframe
<p>Lack of Effective Oversight by Internal Audit Department</p>	<p>As in previous years, several weaknesses were observed in the internal audit function of the County Executive:</p> <p>(i)The Internal Audit Charter prepared by the Internal Audit Unit was not approved by the Audit Committee for adoption by the County Executive and was therefore not put to use,</p> <p>(ii)There was no risk management framework and policy to manage risks and support implementation of the County Executive’s strategic and operational plans and</p> <p>(iii)The internal audit department did not publish any report during the year and therefore the Department did not discharge its oversight role in an effective way.</p> <p>By failing to establish an effective internal audit function, the County Executive contravened the law and exposed the financial and other public resources that it manages to severe risk of loss and misuse.</p>				
<p>Inadequate Internal Control on Information and Communication Technology (IT)</p>	<p>Review of Information Technology (IT) and governance documents and interviews with managers revealed several weaknesses in the County Executive’s IT control environment:</p> <p>(i)Although Section 7.0 of the County Executive’s ICT policy makes it mandatory for all computers to be secured, this had not been done at the time of the audit. Further,</p>		<p>Chief officers Lands physical planning and housing</p>	<p>Resolved</p>	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
<p>Operations</p>	<p>Management had not developed a Disaster Recovery Plan to guide mitigation measures should unfavourable events occur.</p> <p>(ii) Evaluation of access controls for sensitive IT assets such as the main server revealed that the controls were weak. Therefore, the hardware is vulnerable to unauthorized use and other risks. Moreover, the server room lacks properly fitted and well-serviced fire-fighting and suppression equipment.</p> <p>(iii) An IT Strategy Committee and IT Steering Committee to oversee the County's IT assets had not been established.</p> <p>(iv) A substantive Director of ICT required to steer the department's operations had not been appointed.</p> <p>(v) Management had not developed an IT Strategic Plan to guide use and management of IT resources to support the County Executive's strategic goals.</p> <p>(vi) Backups were not run regularly so data on the system is unlikely to be recovered should the system break down.</p> <p>As a result of these internal control weaknesses, the operations of the County's IT assets are vulnerable to many risks. Furthermore, the assets are not used in the most effective way.</p>				

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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
Exchequer Releases for quarter 1	1,002,292,200	-	-	-	1,002,292,200
Exchequer Releases for quarter 2	1,036,854,000	-	-	80,173,037	1,117,027,037
Exchequer Releases for quarter 3	1,641,685,500	8,390,625	-	248,991,921	1,899,068,046
Exchequer Releases for quarter 4	1,584,082,500	8,390,625	-	650,903,928	2,243,377,053
Total	5,264,914,200	16,781,250	-	980,068,886	6,261,764,336

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2019/2020
	A	B	C	d=a-c	
Construction of buildings					
Safwa General Ltd	353,834	21/04/2020	-	353,834	353,834
Naiwest Women Group	1,229,400	05/06/2019	-	1,229,400	1,229,400
Johbeja Building And Constr.	1,097,928	05/08/2019	-	1,097,928	1,097,928
Denbet Enterprise	2,348,068	19/12/2019	-	-	2,348,068
Zand Builders & Civil Works	2,121,620	03/07/2019	-	-	2,121,620
Jcm Supplies Ltd	2,399,100	20/05/2019	-	2,399,100	2,399,100
Exodus Technical Agencies Ltd	3,267,335	29/05/2014	-	3,267,335	3,267,335
Andimass Electrical	8,530,640	14/01/2019	-	8,530,640	8,530,640
Ranes Construction	1,460,250	02/10/2019	-	-	1,460,250
Dukeka Construction	3,604,654	12/06/2020	-	-	3,604,654
Masterklass Contractors	1,465,041	27/03/2020	-	-	1,465,041
Cherego Holding Ltd	3,999,912	31/05/2020	-	-	3,999,912
Amukura Systems Enterprises	455,647	25/05/2018	-	455,647	455,647
Zand Builders & Civil Works	1,601,388	27/02/2018	-	1,601,388	1,601,388
Rejads Ltd	2,300,000	17/05/2017	-	2,300,000	2,300,000
Grey Hearts Ltd	959,937	19/02/2019	-	959,937	959,937
Denjo Holdings Contractors	948,857	19/02/2019	-	948,857	948,857
Patrego Investments Ltd	3,499,964	28/05/2020	-	-	3,499,964
Eridian Enterprises	1,495,605	03/05/2017	-	1,495,605	-

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Chebna Enterprise	830,780	09/05/2019	-	830,780	830,780
Eridian Enterprises	1,192,906	24/11/2019	-	-	1,192,906
Fortune One Solution Ltd	2,259,278	05/07/2019	-	-	2,259,278
Zand Builders & Civil Works	614,650	26/06/2019	-	614,650	614,650
Getlink Suppliers Ltd	2,298,208	25/04/2019	-	2,298,208	2,298,208
Denbet Enterprise	2,150,090	17/01/2019	-	2,150,090	2,150,090
Joraks Company Ltd	2,090,968	18/01/2019	-	2,090,968	2,090,968
Polyline Investment	2,338,848	13/06/2018	-	2,338,848	2,338,848
Supernest Company Ltd	2,280,437	15/11/2019	-	-	2,280,437
Tude Construction	2,292,078	15/11/2019	-	-	2,292,078
Benita East Africa Ltd	3,856,784	15/11/2019	-	-	3,856,784
Balmosons Engineering Servic	2,000,000	24/11/2019	-	-	2,000,000
Helitecs Solutions	1,458,258	22/03/2019	-	1,458,258	1,458,258
Locksly Limited	2,425,200	03/08/2019	-	-	2,425,200
Kenbet Enterprises Ltd	2,424,748	03/08/2019	-	-	2,424,748
Dekosh Ltd	2,417,718	02/11/2019	-	-	2,417,718
Denbet Enterprises Ltd	2,383,626	23/01/2019	-	2,383,626	2,383,626
Geoms	700,000	20/05/2014	-	700,000	-
DMCConstruction co	700,000	16/06/2014	-	700,000	-
Pascannel	430,000	20/06/2015	-	430,000	-
Kaju	555,869	28/05/2018	-	555,869	-
Kenbet Enterprises Ltd	652,937	03/04/2019	-	652,937	-
Libeflo Enterprises ltd	999,490	30/04/2019	-	999,490	-
Dekobe Enterprises ltd	431,926	24/11/2017	-	431,926	-
Cocsy Co	432,158	24/01/2017	-	432,158	-
Joraks Company Ltd	1,271,696	15/01/2019	-	1,271,696	-

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Denbet Enterprises Ltd	1,315,096	18/01/2019	-	1,315,096	-
Eridian Enterprises	1,643,195	24/01/2018	-	1,643,195	-
Polyline Investment	1,466,658	13/06/2019	-	1,466,658	-
Wimex Commodities Co. Ltd	3,580,260	30/09/2014	-	3,580,260	3,580,260
Zand Builders&Civil Wks Ltd	614,650	20/06/2019	-	614,650	614,650
Nikite Const. Co. Ltd	1,092,765	25/04/2019	-	1,092,765	1,092,765
Easterly Winds Limited	2,245,690	11/03/2019	-	2,245,690	2,245,690
Gmeshrigi Masta Investment	2,301,701	2/11/2019	-	-	2,301,701
Kedong Enterprises	2,162,240	26/11/2018	-	2,162,240	2,162,240
Cocsy Company	2,067,072	13/06/2019	-	2,067,072	2,067,072
Bensima Contractors	2,283,095	02/11/2019	-	-	2,283,095
Namwaya Enterprises	803,273	26/06/2018	-	803,273	803,273
Libe Enterprises	973,005	13/06/2019	-	973,005	973,005
Wilssnox Enterprises	495,843	24/01/2019	-	495,843	-
Samccol Investments Limited	2,263,500	29/05/2020	-	-	2,263,500
Asiafric International Ltd	2,302,727	02/04/2019	-	2,302,727	2,302,727
Maasaibey Enterprises	1,969,040	26/06/2018	-	1,969,040	1,969,040
Jage Building & Construction	2,481,124	26/06/2020	-	2,481,124	2,481,124
Intel Building	1,190,750	22/11/2019	-	-	1,190,750
Zand Builders & Civil Works	1,916,759	26/06/2020	-	-	1,916,759
Sericah General Services	248,000	15/05/2017	-	248,000	248,000
Nazareth Holding Ltd	3,827,130	08/02/2019	-	3,827,130	3,827,130
Super Nest Co. Ltd	1,293,373	05/04/2019	-	1,293,373	1,293,373
Exact Engineering Ltd	1,347,050	23/01/2019	-	1,347,050	1,347,050
Sub-Total	126,511,829			76,907,366	113,921,356

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Construction of Civil Works					
Unplugged Contractors	3,004,700	01/08/2020	-	-	3,004,700
Empex Engineering	1,900,000	30/10/2019	-	-	1,900,000
All Farm Co Ltd	2,401,700	19/09/2016	-	2,401,700	2,401,700
Telewise services	451,725	05/06/2017	-	451,725	-
Telewise services	389,000	06/09/2017	-	389,000	-
Nyakweko Engineering works	276,162	16/05/2015	-	276,162	-
Ryce E Africa	6,345,267	16/06/2016	-	6,345,267	-
Dobran Company Ltd	2,552,544	18/11/2019	-	-	2,552,544
Jaeva Building & Construction	476,044	22/05/2019	-	476,044	-
Renbik Building And Constr.	2,385,424	02/10/2019	-	-	2,385,424
Capital leasehold	620,379	04/05/2018	-	620,379	-
Jamhuri Designers	468,000	6/22/16	-	468,000	-
Uplands &kache	498,088	2/18/18	-	498,088	-
Landscape Designers	4,642,378	09/11/2017	-	4,642,378	-
Uwenta enterprises	759,400	14/06/2018	-	759,400	-
Uwenta enterprises	402,660	18/06/2018	-	402,660	-
Glaroy Enterprises	249,900	22/05/2019	-	249,900	-
Judomo Company	350,000	22/05/2019	-	350,000	-
Okonan Enterprises	999,950	22/05/2019	-	999,950	-
Babylon Builders Ltd	999,400	22/03/2019	-	999,400	-
Ifraha Enterprises	199,925	22/03/2019	-	199,925	-
Nyamusi General Contractors	996,310	29/06/2019	-	996,310	-
Infinitum It Solution	1,991,000	22/03/2019	-	1,991,000	-
Brimike Holding Ltd	1,800,000	13/03/2019	-	1,800,000	-
Ironvine Interprises	2,000,000	13/03/2019	-	2,000,000	-

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Ba-taru Building Contractors	1,749,425	22/04/2014	-	1,749,425	-
Ba-taru Building Contractors	1,500,636	22/04/2014	-	1,500,636	-
Ameton Enterprises	2,271,560	02/04/2019	-	2,271,560	2,271,560
Besial Ventures Ltd	1,902,112	02/04/2019	-	1,902,112	1,902,112
Romasi Agencies	3,455,951	02/04/2019	-	3,455,951	3,455,951
Barawa General Contractors	2,850,000	02/04/2019	-	2,850,000	2,850,000
Edomaris Company Ltd	1,864,468	02/04/2019	-	1,864,468	1,864,468
Sefatel Holding Ltd	3,813,720	02/04/2019	-	3,813,720	3,813,720
Hima F & G Contractors	3,715,830	02/04/2019	-	3,715,830	3,715,830
Andimass Electrical	1,857,610	28/09/218	-	1,857,610	1,857,610
Jaro Contractors Ltd	2,575,766	18/11/2018	-	2,575,766	2,575,766
Empex Engineering	1,900,000	30/09/2019	-	-	1,900,000
Aresa Construction	5,079,250	31/01/2019	-	5,079,250	5,079,250
Wilkori Building and Civil Eng.	8,199,904	01/08/2019	-	-	8,199,904
Romasi Agencies	3,694,548	02/04/2019	-	3,694,548	3,694,548
Dahenva Company	3,232,156	02/04/2019	-	3,232,156	3,232,156
Cosidor Company Ltd	3,228,118	02/04/2019	-	3,228,118	3,228,118
Jaro Contractors Ltd	2,543,604	02/04/2019	-	2,543,604	2,543,604
Jorpeco Holdings Ltd	3,620,302	02/04/2019	-	3,620,302	3,620,302
Saharry Logistics Limited	500,000	06/11/2020	-	-	500,000
Jaro Contractors Ltd	1,518,716	02/04/2019	-	1,518,716	1,518,716
Carolyn Chemeli Koros	500,000	15/05/2017	-	500,000	500,000
Universal Tech Association Ltd	309,820	06/11/2019	-	-	309,820
Aresa Construction Co. Ltd	3,031,710	18/04/2019	-	3,031,710	3,031,710
Truseal Investment	2,517,324	4//02/2019	-	2,517,324	2,517,324

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Ramas Construction	2,587,166	18/11/2018	-	2,587,166	2,587,166
Easterly Winds Ltd	2,995,150	25/11/2019	-	-	2,995,150
Cherostus Services Ltd	1,610,706	29/10/2019	-	-	1,610,706
Edzabia General Supplies	2,198,000	27/06/2019	-	2,198,000	2,198,000
Cinter Link Contractors Ltd	1,480,000	26/06/2019	-	1,480,000	1,480,000
Roberneer Ltd	3,062,037	18/11/2019	-	-	3,062,037
Kentrak Limited	937,932	18/11/2019	-	-	937,932
Bayaya Limited	595,100	27/06/2019	-	595,100	595,100
Cadaju Company Limited	1,785,000	26/03/2019	-	1,785,000	1,785,000
Braceline Ventures	2,650,680	22/04/2020	-	-	2,650,680
Joperco Holdings Limited	3,239,400	17/04/2020	-	-	3,239,400
Dahenva Company	2,872,032	29/04/2020	-	-	2,872,032
Naraya General Merchants Ltd	3,597,517	22/04/2020	-	-	3,597,517
I-Shine Holdings Limited	3,970,625	12/10/2019	-	-	3,970,625
Juncosh Enterprises	1,281,100	21/04/2020	-	-	1,281,100
Romimwa Investment Ltd	2,590,828	04/02/2020	-	-	2,590,828
Nasiruwest Enterprises Ltd	1,340,165	17/04/2020	-	-	1,340,165
Fentix Investments	3,880,250	24/02/2020	-	-	3,880,250
Foursmart Investments Ltd	3,018,500	24/02/2020	-	-	3,018,500
Puritec Logistic Ltd	2,026,210	24/02/2020	-	-	2,026,210
Foursmart Investments Ltd	3,612,000	24/02/2020	-	-	3,612,000
Dewal Engineering Enterprises	4,941,893	24/02/2020	-	-	4,941,893
Noval Company Limited	1,220,290	28/03/2019	-	1,220,290	1,220,290
Brelian Enterprise	2,160,000	29/03/2019	-	2,160,000	2,160,000
Bandari Supplies	2,930,092	28/03/2019	-	2,930,092	2,930,092
Mogato Gen Cont.	597,400	06/11/2019	-	-	597,400

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Empex Engineering Co. Ltd	1,900,000	18/06/2018	-	1,900,000	1,900,000
Empex Engineering Co. Ltd	1,900,000	15/05/2017	-	1,900,000	1,900,000
Jenmis Group Limited	1,957,000	07/03/2019	-	1,957,000	1,957,000
Doleryl Enterprises Limited	1,980,000	07/03/2019	-	1,980,000	1,980,000
Transled Supplies & Co. Ltd	260,000	02/04/2019	-	260,000	260,000
Luby Enterprises Ltd	1,981,972	06/11/2019	-	-	1,981,972
Otif Investment Ltd	3,500,000	06/11/2019	-	-	3,500,000
Movizzy Logistics	1,999,700	06/11/2019	-	-	1,999,700
Absaco Gen. Cont.	1,446,424	18/06/2018	-	1,446,424	1,446,424
Match Electrical Ltd	3,726,152	15/05/2017	-	3,726,152	3,726,152
Makisi Company Limited	2,506,378	07/03/2019	-	2,506,378	2,506,378
Dacca Transporters Sup. Ltd	1,071,100	07/3/2019	-	1,071,100	1,071,100
Nabaru Investments	3,900,486	02/04/2019	-	3,900,486	3,900,486
Cavaton Investments	2,765,515	02/04/2019	-	2,765,515	2,765,515
Artias Investments	974,156	06/11/2019	-	-	974,156
Unplugged Contractors	1,995,750	07/11/2019	-	-	1,995,750
Treasure Enterprise	1,907,400	07/11/2019	-	-	1,907,400
Makisi Co. Ltd	3,066,112	20/03/2019	-	3,066,112	3,066,112
Supernest Co. Ltd	199,849	26/05/2019	-	199,849	199,849
Jcm Supplies	2,000,000	25/06/2018	-	2,000,000	2,000,000
Wimex Commodities	2,991,400	13/01/2020	-	-	2,991,400
Sefatel Holding Limited	1,971,020	27/03/2019	-	1,971,020	1,971,020
Wilkori Building And Civil Eng.	3,720,596	08/01/2019	-	3,720,596	3,720,596
Purlme Ventures Limited	3,233,602	25/06/2019	-	3,233,602	3,233,602
Synox Enterprise	559,000	23/03/2019	-	559,000	559,000
janlan rootz enterprises	2,999,950	15/02/2020	-	-	2,999,950

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gray harts limited	4,347,560	24/05/2019	-	4,347,560	4,347,560
vild landscaper design	504,000	22/06/2019	-	504,000	504,000
Gonevi Enterprises	1,233,960	25/06/2019	-	1,233,960	1,233,960
Davis & Shirtliff	176,730	22/11/2019	-	-	176,730
Saharry Logistics Limited	1,399,890	07/01/2019	-	1,399,890	1,399,890
Dekosh Ltd	1,900,000	06/04/2019	-	1,900,000	1,900,000
Kenxit General Supplies Ltd	598,550	24/05/2017	-	598,550	598,550
Puritec Logistics Ltd	2,635,000	04/05/2019	-	2,635,000	2,635,000
Fountain Multi Works Ltd	1,199,630	04/05/2019	-	1,199,630	1,199,630
ISD Logistics Ltd	1,900,000	04/05/2019	-	1,900,000	1,900,000
Puritec Logistics Ltd	2,410,000	26/05/2019	-	2,410,000	2,410,000
Countywide Enterprises	1,741,500	08/05/2018	-	1,741,500	1,741,500
Libe Enterprises	1,998,200	21/05/2019	-	1,998,200	1,998,200
Movvisy Logistics	1,999,700	22/05/2019	-	1,999,700	1,999,700
Sub-Total	248,330,840			160,826,965	220,165,192
			-		
Supply of goods					
Trans Queen Company	3,000,000	25/06/2019	-	3,000,000	3,000,000
Jayesh Auto Distributors	248,700	25/06/2019	-	248,700	248,700
Doway Company Ltd	600,000	17/05/2019	-	600,000	600,000
Eridian Enterprises	3,198,705	04/08/2019	-	-	3,198,705
Lonkaks Company	2,997,700	25/03/2019	-	2,997,700	2,997,700
Julvis Enterprises	3,194,360	20/03/2019	-	3,194,360	3,194,360
Stevenwall Investments	2,213,650	18/03/2019	-	2,213,650	2,213,650
Julvis Enterprises	2,506,000	18/03/2019	-	2,506,000	2,506,000
Julvis Enterprises	3,079,472	25/03/2019	-	3,079,472	3,079,472

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Eridian Enterprises	2,998,950	25/02/2019	-	2,998,950	2,998,950
Eridian Enterprises	492,500	17/05/2018	-	492,500	492,500
Puritec Logistic Ltd	1,000,000	16/05/2019	-	1,000,000	1,000,000
ISD Logistics	2,425,780	25/04/2017	-	2,425,780	-
Cenriva Traders ltd	8,212,500	20/04/2017	-	8,212,500	-
Botanic enterprises	1,200,000	20/04/2017	-	1,200,000	-
Itete Trading co	4,574,630	20/04/2017	-	4,574,630	-
. Itete trading co	6,251,528	20/04/2017	-	6,251,528	-
cenriva traders ltd	8,625,000	20/04/2017	-	8,625,000	-
Athi river M	30,968,750	20/02/2017	-	30,968,750	-
Seven Miles	49,999	09/04/2017	-	49,999	-
.Grand ways ltd	1,646,736	11/06/2018	-	1,646,736	-
Masiruwest	323,900	14/06/2018	-	323,900	-
Jayesh Auto	14,900	24/01/2018	-	14,900	-
Franro contractors	1,010,305	29/01/2018	-	1,010,305	-
Mulalya investment	1,444,000	14/03/2018	-	1,444,000	-
Denkev Enterprises & Co Ltd	550,000	26/01/2018	-	550,000	-
React branding enterprises	3,000,000	05/05/2017	-	3,000,000	-
Itete traders	118,000	19/02/2018	-	118,000	-
John Waithaka	250,000	09/02/2017	-	250,000	-
Doway company ltd	776,615	21/06/2018	-	776,615	-
Doway company ltd	39,000	21/06/2018	-	39,000	-
Doway company ltd	600,000	21/06/2018	-	600,000	-
Doway company ltd	400,000	21/06/2018	-	400,000	-
Doorion ltd	260,500	21/06/2018	-	260,500	-
Flowfam ltd	100,000	21/06/2018	-	100,000	-

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Doway company ltd	113,500	21/06/2018	-	113,500	-
Mediflan enterprises ltd	4,000,000	23/09/2016	-	4,000,000	-
tawakal women group	1,304,000	24/04/2017	-	1,304,000	-
Sarara chemist	2,300,000	21/11/2017	-	2,300,000	-
Endchem	2,400,000	13/09/2017	-	2,400,000	-
Jayesh auto distributors ltd	353,800	19/02/2018	-	353,800	-
Transqueen ltd	1,450,000	15/05/2017	-	1,450,000	-
Jecitec gen supplies	410,000	26/01/2017	-	410,000	-
Has Scientific	443,900	20/06/2015	-	443,900	-
Lubeat investment	2,355,000	25/05/2018	-	2,355,000	-
React branding	1,054,000	13/04/2018	-	1,054,000	-
Franro contractors	342,000	22/05/2017	-	342,000	-
Endchem pharmacy	2,300,000	19/05/2017	-	2,300,000	-
Sabwani General contractor	1,752,000	11/04/2016	-	1,752,000	-
Jayesh Auto	523,000	19/02/2018	-	523,000	-
Sarara chemist	453,000	06/06/2016	-	453,000	-
Shieldrule enterprise	500,000	01/08/2018	-	500,000	-
Jamhuri supplies	2,025,000	20/02/2017	-	2,025,000	-
FW Plus investment	488,400	12/04/2017	-	488,400	-
Calbreak gen supplies	2,100,000	15/05/2017	-	2,100,000	-
shieldrule enterprises	450,000	23/01/2018	-	450,000	-
endchem pharmacy	2,400,000	21/11/2017	-	2,400,000	-
Jayesh auto	1,629,500	04/05/2018	-	1,629,500	-
Jayesh auto distributors	168,000	08/01/2018	-	168,000	-
Teki contractor ltd	1,929,510	06/04/2018	-	1,929,510	-
Franro contractors supplies	323,510	12/06/2017	-	323,510	-

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Stevenwall	887,700	20/06/2017	-	887,700	-
Cepter investment	450,000	02/05/2018	-	450,000	-
Jayesh auto distributors	168,000	24/11/2017	-	168,000	-
Lisa international co	495,600	15/12/2017	-	495,600	-
Eridian	941,000	11/05/2017	-	941,000	-
Jayesh auto distributors	422,700	21/01/2018	-	422,700	-
Jayesh auto distributors	4,296,000	24/05/2018	-	4,296,000	-
Central farmers garage	5,995,000	15/05/2018	-	5,995,000	-
suam supermarket	674,840	25/05/2016	-	674,840	-
M/s cool	321,000	30/01/2017	-	321,000	-
CMC Motor group	4,502,600	29/06/2018	-	4,502,600	-
Toyata Kenya ltd	5,663,000	15/05/2017	-	5,663,000	-
Toyota kenya ltd	4,137,000	15/05/2017	-	4,137,000	-
Impact focus consultants	2,900,000	18/05/2018	-	2,900,000	-
concility investment	84,900	24/05/2018	-	84,900	-
Yingo Agencies ltd	599,420	04/04/2018	-	599,420	-
Doway	1,178,700	25/05/2018	-	1,178,700	-
Northrift	8,143,479	30/06/2014	-	8,143,479	-
Ultra Euraka Farm	3,068,500	28/06/2018	-	3,068,500	-
Proand resolutions	975,000	28/06/2018	-	975,000	-
Athi river M	20,837,600	21/02/2018	-	20,837,600	-
Transqueen company ltd	3,000,000	21/06/2018	-	3,000,000	-
puritec logistic ltd	101,500	06/02/2018	-	101,500	-
Fountain mult	3,970,804	21/06/2018	-	3,970,804	-
Franro contractors	207,500	26/04/2017	-	207,500	-
Kipson	500,000	21/06/2018	-	500,000	-

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puritec logistic	147,520	13/06/2018	-	147,520	-
ISD Logistics	1,359,000	13/02/2017	-	1,359,000	-
Sarara chemist	414,050	04/07/2016	-	414,050	-
Total hospital solution	16,500,000	27/05/2016	-	16,500,000	-
Meds	12,444,000	30/11/2017	-	12,444,000	-
FW plus investment	488,400	02/05/2016	-	488,400	-
Shieldrule enterprise	400,000	21/02/2018	-	400,000	-
Mohenhat enterprises	1,930,000	25/05/2018	-	1,930,000	-
Motherjoy gen	1,517,500	20/02/2018	-	1,517,500	-
Echo investment	353,000	23/01/2018	-	353,000	-
Sarara chemist	522,100	06/06/2016	-	522,100	-
National oil	500,000	21/05/2018	-	500,000	-
Jayesh auto distributors	44,700	22/03/2018	-	44,700	-
Soet service station	249,960	24/04/2018	-	249,960	-
Jayesh Auto Distribtors	198,000	30/01/2019	-	198,000	-
Jayesh Auto Distribtors	155,900	26/06/2018	-	155,900	-
Jayesh Auto Distribtors	120,500	26/06/2018	-	120,500	-
Jayesh Auto Distribtors	114,000	26/06/2018	-	114,000	-
Jayesh Auto Distribtors	109,700	30/01/2019	-	109,700	-
Jayesh Auto Distribtors	82,000	20/06/2018	-	82,000	-
Jayesh Auto Distribtors	109,700	01/02/2019	-	109,700	-
Jayesh Auto Distribtors	292,000	24/02/2018	-	292,000	-
Jayesh Auto Distribtors	503,800	18/10/2018	-	503,800	-
Dekobe Enterprises	560,000	13/03/2019	-	560,000	-
Kwik Works Ltd	998,400	22/05/2019	-	998,400	-
Bukwasi Entreprises	591,150	15/04/2019	-	591,150	-

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Moham General Supplies	998,000	27/05/2019	-	998,000	-
Jayesh Auto Distribution	386,000	26/05/2019	-	386,000	-
Jayesh Auto Distribution	44,700	29/11/2018	-	44,700	-
Prd Rigs Kenya Ltd	826,563	21/03/2019	-	826,563	-
African Touch Safaris	16,800	22/05/2019	-	16,800	-
Soet Kenya Ltd	500,000	18/01/2019	-	500,000	-
Brelian Enterprises	2,160,000	29/03/2019	-	2,160,000	-
Lugare Construction Co Ltd	847,300	27/02/2017	-	847,300	-
Jacben Co. Ltd	616,000	13/03/2019	-	616,000	-
Jenmais Enterprises	3,052,000	18/03/2019	-	3,052,000	-
Uprise Investment	3,240,000	01/02/2019	-	3,240,000	-
Mamaka Enterprises	1,391,500	13/03/2019	-	1,391,500	-
Outrun Co. Ltd	4,060,000	15/04/2019	-	4,060,000	-
Tetak Trading Ltd	2,565,000	05/05/2019	-	2,565,000	-
Geoginous Enterprises	2,004,000	03/06/2019	-	2,004,000	-
Lisa International Co Ltd	384,500	25/11/2016	-	384,500	-
Wangzek Co. Ltd	709,500	05/05/2019	-	709,500	-
Rumpes Enterprises	150,000	18/03/2019	-	150,000	-
Lisa International Co Ltd	495,600	23/11/2016	-	495,600	-
Zamalek Cristal Ventures	245,000	05/05/2019	-	245,000	-
Kenxit General Supplies	649,975	05/05/2019	-	649,975	-
Kenxit General Supplies	130,000	25/05/2018	-	130,000	-
Stevenwall Investment	1,982,020	18/03/2019	-	1,982,020	-
Humant Enterprises	1,856,200	19/04/2019	-	1,856,200	-
Romasi Agencies Ltd	78,000	22/06/2018	-	78,000	-
Ageeper Enterprise	144,470	29/08/2018	-	144,470	-

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Ageeper Enterprise	101,800	30/11/2018	-	101,800	-
Aclima Goup Ltd	3,900,000	15/03/2019	-	3,900,000	-
Abamusonga Investment	80,000	19/04/2019	-	80,000	-
Faisa Agencies	361,000	28/05/2018	-	361,000	-
Arlm Enterprises	340,000	18/03/2019	-	340,000	-
Bio-Line Agency	108,000	18/03/2019	-	108,000	-
Puritec Logistics Ltd	529,250	26/06/2018	-	529,250	-
Naftal Nzeka	450,670	03/07/2018	-	450,670	-
Puritec Logistics Ltd	401,000	31/05/2019	-	401,000	-
Puritec Logistics Ltd	238,150	21/05/2019	-	238,150	-
React Enterprises	45,000	01/12/2019	-	45,000	-
React Enterprises	33,800	04/05/2019	-	33,800	-
Saroke Company Ltd	2,379,860	21/12/2018	-	2,379,860	-
Shilongo Enterprises	2,798,500	15/03/2019	-	2,798,500	-
Sikhendu Vision Youth Group	115,950	25/08/2018	-	115,950	-
Sino Works Limited	200,000	13/03/2019	-	200,000	-
Steiyia Agencies	474,100	26/01/2018	-	474,100	-
Taratibu Holding	70,600	21/03/2018	-	70,600	-
Titus Odwako	484,640	05/11/2018	-	484,640	-
Titus Odwako	340,130	25/05/2015	-	340,130	-
Turkana Pest Control & Gen.	520,000	20/11/2018	-	520,000	-
Turkana Pest Control & Gen.	337,500	20/11/2018	-	337,500	-
Ultrimax Investment Ltd	3,500,000	15/03/2019	-	3,500,000	-
Vibrant Business Limited	237,500	23/03/2019	-	237,500	-
Yesmac-8 Company Ltd	459,000	23/04/2019	-	459,000	-
Yesmac-8 Company Ltd	216,000	13/03/2019	-	216,000	-

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Anashlog Services Ltd	1,997,800	03/12/2019	-	1,997,800	-
Faisa Agencies	410,000	07/07/2016	-	410,000	-
Letter Enterprises	485,000	29/10/2018	-	485,000	-
Amazing Works Enterprises	499,500	16/10/2018	-	499,500	-
Crossfate Enterprises	490,000	10/01/2018	-	490,000	-
Pelton East Africa Co. Ltd	352,000	04/08/2019	-	352,000	-
Ageeper Enterprises	129,470	27/09/2018	-	129,470	-
Alshan Vienifera Enterprise	212,500	06/05/2019	-	212,500	-
Amukura Systems Enterprises	240,000	06/05/2019	-	240,000	-
Calbrenx General Supplies	471,600	06/05/2019	-	471,600	-
Calbrenx General Supplies	300,000	06/05/2019	-	300,000	-
Calbrenx General Supplies	477,000	06/05/2019	-	477,000	-
Calbrenx General Supplies	476,250	06/05/2019	-	476,250	-
Calbrenx General Supplies	465,000	06/05/2019	-	465,000	-
Crystal Cottage Hospital	306,115	17/01/2019	-	306,115	-
Crystal Cottage Hospital	133,175	05/06/2019	-	133,175	-
Delta Maintenance	185,800	05/10/2018	-	185,800	-
Descent Works	480,000	26/11/2018	-	480,000	-
Eldobase Chemist	380,800	12/04/2018	-	380,800	-
Eldobase Chemist	94,200	12/04/2018	-	94,200	-
Faji Enterprises	124,000	05/06/2019	-	124,000	-
Franro Contractors	349,000	17/01/2019	-	349,000	-
Franro Contractors	126,420	17/01/2019	-	126,420	-
Franro Contractors	111,000	17/01/2019	-	111,000	-
Isd Logistics	410,000	05/06/2019	-	410,000	-
Isd Logistics	485,000	17/01/2019	-	485,000	-

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Isd Logistics	499,500	17/01/2019	-	499,500	-
Isd Logistics	490,000	05/06/2019	-	490,000	-
Jacitec General Supplies	195,000	04/11/2019	-	195,000	-
Jaemsham Enterprises	104,200	24/08/2018	-	104,200	-
Tajomo Enterprises Ltd	79,000	12/08/2018	-	79,000	-
Leecosy Investment Enterprise	480,000	12/08/2018	-	480,000	-
Margomin Enterprises	1,299,000	12/08/2018	-	1,299,000	-
Mateka Electrical Services	448,630	06/11/2018	-	448,630	-
Mediflon Enterprises Ltd	445,300	17/01/2019	-	445,300	-
Mediflon Enterprises Ltd	3,960,000	05/06/2019	-	3,960,000	-
M/S Bioline Agencies	498,600	02/12/2016	-	498,600	-
M/S Brelian Enterprises	473,000	06/12/2018	-	473,000	-
M/S Biocare	296,310	05/06/2019	-	296,310	-
Jojoto General Agencies	312,000	05/06/2019	-	312,000	-
Tricasa Enterprises Ltd	344,080	09/05/2018	-	344,080	-
Braen Enterprises	348,000	01/09/2019	-	348,000	-
Descent Works	350,000	05/02/2019	-	350,000	-
Echo Investment	353,000	23/01/2018	-	353,000	-
Eldobase Chemist	182,500	12/04/2018	-	182,500	-
Eldobase Chemist	167,500	30/03/2018	-	167,500	-
Kitale Sesia General Company	226,000	21/12/2017	-	226,000	-
Joyce Gesare Peter	230,000	08/08/2014	-	230,000	-
Braen Enterprises	231,800	01/09/2019	-	231,800	-
Sarara Chemists	250,000	17/10/2018	-	250,000	-
Icon Vision Youth Group	253,000	17/10/2018	-	253,000	-
Khotola Supplies	255,000	13/08/2018	-	255,000	-

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Eldobase Chemist	370,300	12/04/2018	-	370,300	-
Sarara Chemists	101,400	05/05/2019	-	101,400	-
Sarara Chemists	194,850	17/05/2019	-	194,850	-
Sarara Chemists	86,000	18/05/2019	-	86,000	-
Shafaja Enterprises	400,500	17/06/2019	-	400,500	-
Sarara Chemists	401,700	19/11/2018	-	401,700	-
Jesta Enterprises	406,550	03/04/2019	-	406,550	-
Exam Bureau Masters Printers	435,000	25/03/2019	-	435,000	-
Total Hospital Solutions	420,000	23/03/2019	-	420,000	-
Bioline Agency Ltd	264,000	26/04/2017	-	264,000	-
Bioline Agency Ltd	200,000	26/04/2017	-	200,000	-
Doway Ltd	481,000	14/06/2011	-	481,000	-
Eldobase Chemist	498,950	12/04/2018	-	498,950	-
Shafaja Enterprises	499,500	23/06/2019	-	499,500	-
Bioline Agency Ltd	264,000	26/04/2017	-	264,000	-
Bioline Agency Ltd	200,000	26/04/2017	-	200,000	-
Doway Ltd	481,000	14/06/2011	-	481,000	-
Eldobase Chemist	498,950	12/04/2018	-	498,950	-
Eldobase Chemist	124,950	10/04/2018	-	124,950	-
Eldobase Chemist	87,000	12/04/2018	-	87,000	-
Mary Nyang'a'u Nyamori	208,000	11/11/2018	-	208,000	-
Descent Works	211,000	27/05/2018	-	211,000	-
Transvade General Contractor	1,705,664	28/11/2019	-	1,705,664	-
Transqueen Company Limited	1,065,554	13/03/2019	-	1,065,554	-
Auto Park And General Ltd	3,000,000	03/12/2019	-	3,000,000	-
Fountain Multiworks	1,820,000	03/12/2019	-	1,820,000	-

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Exam Bureau Masters Printers	189,000	06/10/2018	-	189,000	-
Agnes Njeri Kinyanjui	105,640	28/08/2017	-	105,640	-
Jayesh Auto Distribtors	160,800	26/06/2018	-	160,800	-
Jayesh Auto Distribtors	14,500	26/06/2018	-	14,500	-
Jayesh Auto Distribtors	671,300	04/10/2018	-	671,300	-
Jayesh Auto Distribtors	123,500	30/01/2019	-	123,500	-
farelak solutions	1,662,780	08/02/2019	-	1,662,780	-
Beviq limited	1,660,560	11/02/2019	-	1,660,560	-
Infinitem	1,642,800	29/02/2019	-	1,642,800	-
eridian enterprises	3,197,505	15/05/2017	-	3,197,505	-
Weedak Agencies	973,000	26/06/2018	-	973,000	-
Julvis Enterprises	3,224,360	15/05/2017	-	3,224,360	-
Luby enterprises	996,250	31/05/2019	-	996,250	-
Wali consultancy	1,981,410	03/04/2019	-	1,981,410	-
Essytah Enterprises	1,971,970	14/06/2018	-	1,971,970	-
Stevenwall Investments	3,150,000	15/05/2017	-	3,150,000	-
M/S Doway Co.	1,456,980	28/02/2019	-	1,456,980	-
M/S Mugisa Ltd	237,622	31/05/2019	-	237,622	-
M/S PHIJOLIS Co. Ltd	951,300	03/04/2019	-	951,300	-
M/S Rumpes Enterprises	991,000	29/2/2019	-	991,000	-
Jayesh Auto Distribtors	321,500	26/06/2018	-	321,500	-
Jayesh Auto Distribtors	1,529,000	04/02/2018	-	1,529,000	-
Jayesh Auto Distribtors	1,616,000	04/12/2018	-	1,616,000	-
Jayesh Auto Distribtors	246,000	13/02/2018	-	246,000	-
Jayesh Auto Distribtors	737,200	04/12/2018	-	737,200	-
Mediflow Interprises	2,800,000	15/05/2017	-	2,800,000	-

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Jayesh Auto Distribtors	202,500	26/06/2018	-	202,500	-
M/S Samgar Construction	999,350	03/04/2019	-	999,350	-
Treasure Enterprises	267,950	14/06/2018	-	267,950	-
Charles wambalabalakhaoya	1,000,000	26/06/2018	-	1,000,000	-
Rosevero (K) Limited	18,996,000	02/08/2020	-	-	18,996,000
Mateka Electrical Services	1,981,626	21/01/2020	-	-	1,981,626
Seawhailes Enterprises	1,300,000	15/06/2020	-	-	1,300,000
Lugari Construction	3,740,188	03/08/2019	-	-	3,740,188
Pemache Enterprise	2,999,925	13/05/2019	-	2,999,925	2,999,925
Calsak Destiny Enterprises	1,850,000	04/12/2019	-	-	1,850,000
Margomim Entepriises	1,978,500	25/08/2019	-	-	1,978,500
Eridian Enterprises	1,995,500	28/03/2019	-	1,995,500	1,995,500
National Oil (John Waithaka)	4,000,000	30/06/2019	-	4,000,000	4,000,000
Nelson Kiptemor Arap Kirior	1,800,000	13/12/2019	-	-	1,800,000
Miados Supplies	229,800	14/06/2018	-	229,800	229,800
Botanic Enterprises	400,000	25/05/2018	-	400,000	400,000
Auto Park General Ltd	3,000,000	27/05/2020	-	3,000,000	3,000,000
Anashlog Services Ltd	1,997,800	05/12/2019	-	-	1,997,800
Jadnaer Investment	1,602,000	22/11/2019	-	-	1,602,000
Seawhailes Enterprises	1,300,000	15/06/2020	-	-	1,300,000
Kitsom Energy	1,700,000	19/06/2018	-	1,700,000	1,700,000
Jayesh Auto Distributors	3,189,200	25/06/2019	-	3,189,200	3,189,200
Faisa Agencies	410,000	07/07/2016	-	410,000	410,000
Jayesh Auto Distributors	2,229,200	23/06/2019	-	2,229,200	2,229,200
Colour International Ltd	1,979,985	17/06/2019	-	1,979,985	1,979,985
National Oil (John Waithaka)	3,000,000	13/03/2020	-	-	3,000,000

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Doway Company Ltd	96,000	13/03/2020	-	-	96,000
Elgon Contractors	190,365	10/09/2018	-	190,365	190,365
Gonevi Enterprises	1,900,500	02/12/2019	-	-	1,900,500
Jayesh Auto Distributors	1,949,200	02/12/2019	-	-	1,949,200
Soet K Limited	1,000,000	30/05/2018	-	1,000,000	1,000,000
Rosevero (K) Limited	6,440,000	03/12/2020	-	-	6,440,000
Sikhendu Vision Youth Group	115,950	25/08/2018	-	115,950	115,950
Oasis Press Supplies Limited	10,600,000	29/05/2020	-	-	10,600,000
Reyna Solutions Ltd	475,000	28/04/2020	-	-	475,000
Dalaki Enterprises Company	1,500,000	15/03/2019	-	1,500,000	1,500,000
Jayesh Auto Distributors	464,000	25/06/2019	-	464,000	464,000
Agnes Njeru Kinyanjui	150,040	26/05/2017	-	150,040	150,040
Jayesh Auto Distributors	130,000	28/11/2019	-	-	130,000
Jayesh Auto Distributors	246,000	13/02/2018	-	246,000	246,000
Auto Park General Ltd	3,500,000	30/01/2019	-	3,500,000	3,500,000
Lonkaks Company	900,000	18/06/2020	-	-	900,000
Julvis Enterprises	975,000	18/06/2020	-	-	975,000
Iroavine Investments	999,950	04/09/2019	-	-	999,950
Fine Weaver Traders Limited	438,850	14/11/2019	-	-	438,850
Jayesh Auto Distributors	419,000	09/11/2019	-	-	419,000
Jayesh Auto Distributors	1,523,500	13/10/2019	-	-	1,523,500
Bio Line Agency Ltd	108,000	18/03/2019	-	108,000	108,000
Jayesh Auto Distributors	411,900	06/04/2019	-	411,900	411,900
National Oil (John Waithaka)	1,500,000	28/05/2020	-	-	1,500,000
Chebna Enterprise	90,000	19/04/2018	-	90,000	90,000
Doway Company Ltd	1,999,620	18/06/2020	-	-	1,999,620

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Dahenva Company	2,000,000	18/06/2020	-	-	2,000,000
Nansusarina Enterprises	2,000,000	03/12/2019	-	-	2,000,000
Puritec Logistic Ltd	1,998,900	13/03/2019	-	1,998,900	1,998,900
React Branding Enterprises	1,999,850	13/03/2019	-	1,999,850	1,999,850
Eridian Enterprises	2,910,580	18/05/2020	-	-	2,910,580
Julvis Enterprises	2,680,720	18/05/2020	-	-	2,680,720
React Branding Enterprises	1,998,900	18/06/2020	-	-	1,998,900
Dahenva Company	2,000,000	18/06/2020	-	-	2,000,000
Puritec Logistic Ltd	1,998,900	18/06/2020	-	-	1,998,900
Nansusarina Enterprises	2,000,000	18/06/2020	-	-	2,000,000
Doway Company Ltd	1,999,620	18/06/2020	-	-	1,999,620
Dekobe Enterprises	560,000	03/03/2019	-	560,000	560,000
Auto Park and Gen Ltd	1,946,956	05/10/2017	-	1,946,956	1,946,956
Jayesh Auto Distributors	100,000	11/04/2019	-	100,000	100,000
Jayesh Auto Distributors	76,000	18/03/2019	-	76,000	76,000
Jayesh Auto Distributors	613,000	25/8/2019	-	-	613,000
National Oil K (John Waithaka)	3,000,000	27/05/2020	-	-	3,000,000
National Oil K (John Waithaka)	1,400,000	27/05/2020	-	-	1,400,000
National Oil K (John Waithaka)	2,000,000	27/05/2020	-	-	2,000,000
Puritec Logistics Ltd	1,370,500	05/03/2019	-	1,370,500	1,370,500
Ventureline Ent. Ltd	1,444,365	25/06/2018	-	1,444,365	1,444,365
Lisa Paper Works Limited	185,500	23/03/2016	-	185,500	185,500
Medix East Africa Ltd	1,004,000	11/07/2019	-	-	1,004,000
Helikem Company	83,300	09/05/2019	-	83,300	83,300

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Sarara Chemist	690,000	12/06/2020	-	-	690,000
Oasis Ventures Ltd	3,020,000	18/06/2020	-	-	3,020,000
Jayesh Auto Distributors Ltd	236,000	12/06/2020	-	-	236,000
Jayesh Auto Distributors Ltd	146,000	12/06/2020	-	-	146,000
Auto Park & General Ltd	2,000,000	27/05/2020	-	-	2,000,000
Auto Park & General Ltd	3,000,000	27/05/2020	-	-	3,000,000
Auto Park & General Ltd	1,000,000	27/05/2020	-	-	1,000,000
Auto Park & General Ltd	3,500,000	27/05/2020	-	-	3,500,000
Stevenwall Investments	877,700	20/06/2019	-	877,700	877,700
Doway Company	1,468,050	20/6/2019	-	1,468,050	1,468,050
Hermud Ventures	499,167	20/6/2019	-	499,167	499,167
Nashotech Systems	1,299,840	15/05/2019	-	1,299,840	1,299,840
Daniel Simiyu Sikuku	3,500,000	12/09/2019	-	-	3,500,000
National Oil (John Waithaka)	800,000	12/09/2019	-	-	800,000
Moharn Gen Supplies	216,200	25/03/2018	-	216,200	216,200
Kevra Investments	1,048,880	13/11/2019	-	-	1,048,880
Endchem Pharmacy Ltd	2,300,000	15/10/2019	-	-	2,300,000
Itete Trading Co. Ltd	444,000	04/04/2019	-	444,000	444,000
Lisa International Co Ltd	495,600	16/09/2016	-	495,600	495,600
Nansusarina Enterprises	1,310,200	13/11/2019	-	-	1,310,200
Nansusarina Enterprises	781,989	13/11/2019	-	-	781,989
Saroke Company Ltd	467,730	21/12/2018	-	467,730	467,730
React Branding	996,535	16/05/2019	-	996,535	996,535
Isuzu East Africa	6,424,000	13/06/2019	-	6,424,000	6,424,000
Isd Logistics Ltd	988,000	18/06/2020	-	-	988,000
Mugendize Enterprises	100,000	04/04/2019	-	100,000	100,000

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Doway Company	958,920	18/06/2020	-	-	958,920
Chebna Enterprises	1,024,000	03/04/2020	-	-	1,024,000
Trans Nzoia Motors Clinic	470,000	29/01/2020	-	-	470,000
Negmy Ventures	1,000,000	18/06/2020	-	-	1,000,000
Sinoworks Limited	392,000	04/10/2019	-	-	392,000
Jaeva Traders	1,923,720	28/03/2019	-	1,923,720	1,923,720
Phijolis Company Limited	1,996,388	03/06/2019	-	1,996,388	1,996,388
Chebna Enterprises	434,150	28/08/2019	-	-	434,150
Saroke Company Ltd	1,284,190	13/12/2015	-	1,284,190	1,284,190
Jacitec General Supplies	403,000	05/03/2018	-	403,000	403,000
Elgon Contracors Ltd	439,045	31/12/2018	-	439,045	439,045
Lulu Ahmed	355,000	04/06/2019	-	355,000	355,000
Tripple Eight Women Group	220,000	14/05/2020	-	-	220,000
Reyna Solution	805,175	23/02/2019	-	805,175	805,175
Joyce Gesare Peter	71,000	17/01/2014	-	71,000	71,000
Naftali Nzeka	450,670	21/11/2019	-	-	450,670
Kemm-Trans Enterprises	465,000	21/06/2019	-	465,000	465,000
Liwenta Enterprises	1,539,100	03/09/2019	-	-	1,539,100
Rycedental Supplies	3,073,000	26/04/2020	-	-	3,073,000
Ageeper Enterprises	141,370	20/01/2020	-	-	141,370
Turkana Pest Contr.	337,500	20/05/2018	-	337,500	337,500
Turkana Pest Contr.	520,000	04/06/2019	-	520,000	520,000
Jayesh Auto Distributors	1,629,500	12/06/2020	-	-	1,629,500
Naraya Gen. Merchants Ltd	4,750,000	22/06/2020	-	-	4,750,000
Sub-Total	567,360,104		-	426,259,167	223,996,346
Supply of Service			-		-

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Geodev (K) Ltd	7,389,220	14/06/2016	-	7,389,220	7,389,220
Karani Grey	2,383,000	25/06/2019	-	2,383,000	2,383,000
Transzoia Motors Clinic	407,000	12/09/2019	-	-	407,000
National Insurance Fund	2,250,000	22/06/2020	-	-	2,250,000
Proand Resolutions Ltd	3,950,000	28/02/2019	-	3,950,000	3,950,000
Geodev (k) ltd	11,320,000	15/05/2017	-	11,320,000	-
Telewise service ltd	451,725	05/06/2017	-	451,725	-
Geodev (k)	17,000,000	03/06/2018	-	17,000,000	-
Telewise Service	389,000	06/09/2017	-	389,000	-
African touch safaris	29,200	07/03/2018	-	29,200	-
.Aturkan Hotels kitale	75,000	14/11/2016	-	75,000	-
.Cyper roam Asfrica	92,800	15/03/2018	-	92,800	-
Elton travel tours	261,109	27/09/2018	-	261,109	-
Institute of HRM	150,800	13/01/2018	-	150,800	-
Institute of HRM	17,500	09/05/2017	-	17,500	-
Institute of HRM	31,000	14/02/2018	-	31,000	-
Institute of HRM	377,000	09/06/2018	-	377,000	-
Kalya FM	116,000	05/10/2017	-	116,000	-
Kenya school of government	3,944,000	26/06/2018	-	3,944,000	-
Kenya school of government	1,118,160	05/04/2018	-	1,118,160	-
kitale victory garage	20,500	04/03/2018	-	20,500	-
kitale victory garage	41,000	04/04/2018	-	41,000	-
kitale victory garage	69,000	23/03/2018	-	69,000	-
Kenya institute of planners	5,000	03/02/2017	-	5,000	-
Kitale National polytechnic	2,433,000	03/02/2017	-	2,433,000	-
Nation Media Group	320,160	04/04/2018	-	320,160	-

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National Industrial Training	106,700	05/06/2016	-	106,700	-
National Industrial Training	106,700	03/11/2016	-	106,700	-
National Industrial Training	104,450	02/09/2018	-	104,450	-
National Industrial Training	104,450	08/06/2017	-	104,450	-
National Industrial Training	80,000	05/09/2017	-	80,000	-
National Industrial Training	135,550	19/12/2018	-	135,550	-
National Industrial Training	135,550	17/04/2018	-	135,550	-
National Industrial Training	107,600	23/10/2017	-	107,600	-
Navine Company	200,000	08/11/2017	-	200,000	-
Okothmudenyo	69,000	05/03/2018	-	69,000	-
Philiponyango Garage	80,000	07/03/2018	-	80,000	-
The Star Publication Ltd	80,000	01/07/2017	-	80,000	-
, Trans Nzoia County Resort	277,477	30/01/2017	-	277,477	-
Kenya Sch Of Government	2,584,000	08/11/2017	-	2,584,000	-
Kalya FM	116,000	15/02/2017	-	116,000	-
Toyota Kenya Ltd	163,885	06/05/2018	-	163,885	-
Kenya Sch Of Government	850,600	10/10/2017	-	850,600	-
. Kenya Sch Of Government	580,000	09/09/2017	-	580,000	-
Kenya National Examination	54,000	01/07/2017	-	54,000	-
Kitale Victory Garage	29,500	22/06/2018	-	29,500	-
National Industrial Training	106,450	01/07/2017	-	106,450	-
National Industrial Training	104,452	01/07/2017	-	104,452	-
National Industrial Training	104,450	01/07/2017	-	104,450	-
Westside Hotel	16,550	09/06/2014	-	16,550	-
Simon M Nabibia	120,000	22/06/2018	-	120,000	-
Joseph W Kimingichi	72,000	10/01/2018	-	72,000	-

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Fred W Matanda	84,000	08/05/2018	-	84,000	-
Joseph Rotich	42,000	20/11/2016	-	42,000	-
African Touch Safaris	22,750	15/06/2018	-	22,750	-
Toyota Kenya Ltd	74,821	15/08/2018	-	74,821	-
Dennis M Chpkoking	72,000	10/01/2018	-	72,000	-
Alice Ahiro	36,000	04/08/2018	-	36,000	-
Annah N Wabuge	84,000	22/06/2018	-	84,000	-
Dennis Masai	72,000	10/01/2018	-	72,000	-
Naraba P Keral	90,000	22/06/2018	-	90,000	-
Nelson k Ngetich	72,000	13/06/2018	-	72,000	-
John Ojaga	102,000	10/01/2018	-	102,000	-
Lydia A Indelie	105,000	10/01/2018	-	105,000	-
Brellian	650,000	03/05/2018	-	650,000	-
Trans nzoia county resort	103,200	30/01/2017	-	103,200	-
Philip Onyango	52,000	05/02/2018	-	52,000	-
MFI Solution	649,600	05/01/2018	-	649,600	-
Trans nzoia resort	175,840	20/01/2018	-	175,840	-
Trans nzoia resort	95,580	10/02/2015	-	95,580	-
Trans nzoia resort	177,600	01/11/2015	-	177,600	-
KITALE Victory garage	149,680	05/06/2018	-	149,680	-
kitale victory garage	154,000	06/02/2018	-	154,000	-
. The standard media group	354,960	29/06/2018	-	354,960	-
OKoth mudenyo garage	99,700	04/05/2018	-	99,700	-
African touch safari	71,200	18/02/2017	-	71,200	-
African touch safari	9,900	29/05/2017	-	9,900	-
African touch safari	89,000	18/06/2018	-	89,000	-

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Aturkan	440,000	19/02/2018	-	440,000	-
Okoth Mudenyio	115,000	11/01/2018	-	115,000	-
Skynest Hotel	550,000	21/06/2018	-	550,000	-
Tobias Owuor	35,200	05/03/2018	-	35,200	-
Pesi general	67,060	19/02/2018	-	67,060	-
CYEIDA Motor service	190,000	20/02/2018	-	190,000	-
Cyrstal cottage hospital	709,996	31/12/2018	-	709,996	-
SisterFredas medical	596,325	31/12/2018	-	596,325	-
Sister fredas medical	63,455	16/12/2018	-	63,455	-
CYEIDA Motors service	110,000	05/04/2018	-	110,000	-
Cyeida Motor service	55,000	18/02/2018	-	55,000	-
Cyeida Motor service	290,000	01/07/2017	-	290,000	-
Cyeida Motors service	155,000	20/02/2018	-	155,000	-
Cyeida motors services	30,000	25/05/2018	-	30,000	-
cyeida motor services	50,000	26/05/2018	-	50,000	-
Kitale victory	355,000	30/05/2018	-	355,000	-
Kitale Victory	79,800	23/05/2018	-	79,800	-
Pacific General works	7,613,741	26/05/2018	-	7,613,741	-
cyeida motor services	130,000	25/01/2018	-	130,000	-
Cyeilda motors services	150,000	21/02/2018	-	150,000	-
African touch safaris	58,100	11/06/2018	-	58,100	-
Cyeilda motor services	160,000	14/06/2018	-	160,000	-
Philip Onyango	97,000	12/05/2018	-	97,000	-
Stallion secuty	365,000	13/04/2018	-	365,000	-
Sifavirtous consultants ltd	980,000	03/01/2018	-	980,000	-
Cyeida motor services	69,000	05/06/2017	-	69,000	-

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kenyasch of government	350,000	01/07/2017	-	350,000	-
kenya institute of planning	12,500	06/09/2017	-	12,500	-
Jayesh auto distributors	43,242	14/06/2018	-	43,242	-
Moharn general supplies	536,355	04/11/2018	-	536,355	-
Okothmudenyo garage	109,000	21/05/2018	-	109,000	-
Okothmudenyo garage	59,750	21/05/2018	-	59,750	-
Telewise Service	389,000	06/09/2017	-	389,000	-
Kitale corner Auto garage	62,000	06/04/2018	-	62,000	-
Janeri General supplies	1,997,125	19/06/2018	-	1,997,125	-
Hamabibs Enterprises	948,300	14/06/2018	-	948,300	-
Geodev (k) ltd	11,320,000	15/05/2017	-	11,320,000	-
Telewise service ltd	451,725	05/06/2017	-	451,725	-
.Aturkan Hotels kitale	75,000	14/11/2016	-	75,000	-
Eden rock insurance brokers	2,755,275	21/05/2018	-	2,755,275	-
Bilnet commercial insurance	168,650	19/06/2018	-	168,650	-
Lavington security	192,000	13/04/2018	-	192,000	-
African touch safaris	45,100	12/10/2016	-	45,100	-
African touch safaris	53,500	05/03/2018	-	53,500	-
Charangay hills	2,999,850	02/01/2017	-	2,999,850	-
Okothmudenyo garage	114,200	21/05/2018	-	114,200	-
Okothmudenyo garage	59,500	24/01/2018	-	59,500	-
Geodev (k)	10,000,000	03/06/2018	-	10,000,000	-
ASK Kitale	250,000	27/01/2017	-	250,000	-
African touch safaris	18,500	09/04/2018	-	18,500	-
Avicint Beijing	580,000	15/06/2019	-	580,000	-
React branding	225,000	16/02/2017	-	225,000	-

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Westside hotel	53,050	27/01/2017	-	53,050	-
Aturkan hotel kitale	37,000	23/05/2018	-	37,000	-
West FM	300,000	13/11/2014	-	300,000	-
Kenya sch of Government	2,422,000	25/03/2017	-	2,422,000	-
Trans Nzoia Motrs Clinic	88,000	27/01/2017	-	88,000	-
Geofrey Wakoli	56,000	27/01/2017	-	56,000	-
African Touch Safaris	58,000	15/06/2017	-	58,000	-
African Touch Safaris	100,000	15/06/2018	-	100,000	-
African Touch Safaris	92,100	15/06/2019	-	92,100	-
African Touch Safaris	16,750	15/06/2017	-	16,750	-
African Touch Safaris	18,700	22/01/2017	-	18,700	-
African Touch Safaris	18,400	02/07/2019	-	18,400	-
Trans Nzoia Motrs Clinic	399,000	22/01/2017	-	399,000	-
Spyyx Digital Village Ltd	195,960	22/01/2017	-	195,960	-
MulikaWote Security Services	400,000	03/11/2019	-	400,000	-
Transzoia County Resort	294,000	03/02/2019	-	294,000	-
Eden Rock Insurance Brokers	249,511	03/02/2019	-	249,511	-
Kitale Victory Garage	89,950	03/02/2019	-	89,950	-
Kitale Victory Garage	34,950	28/02/2019	-	34,950	-
Kitale Victory Garage	17,900	28/02/2019	-	17,900	-
Kitale Victory Garage	44,900	28/02/2019	-	44,900	-
Kitale Victory Garage	54,900	28/02/2019	-	54,900	-
Kitale Victory Garage	45,000	28/02/2019	-	45,000	-
Kitale Victory Garage	69,800	03/02/2019	-	69,800	-
Kitale Victory Garage	41,800	03/02/2019	-	41,800	-
African Touch Safaris	85,920	03/02/2019	-	85,920	-

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National Media Group Limited	870,000	28/02/2019	-	870,000	-
Toyota Kenya	758,237	29/06/2019	-	758,237	-
Kenya Power	115,484	23/05/2019	-	115,484	-
Kenya Power	279,587	04/04/2017	-	279,587	-
Orion Business Consultants	1,776,749	01/07/2019	-	1,776,749	-
Kitale Victory Garage	114,240	23/05/2019	-	114,240	-
Mfi Solution	649,600	01/09/2018	-	649,600	-
Nation Media Group Limited	380,000	31/05/2018	-	380,000	-
African Touch Safaris	51,700	23/05/2019	-	51,700	-
Majombo construction co	232,750	31/05/2018	-	232,750	-
Majombo construction co	11,189	28/02/2019	-	11,189	-
Majombo Construction	245,000	27/03/2018	-	245,000	-
Jayesh Auto Distribtors	46,000	04/04/2017	-	46,000	-
Oakar Services	4,989,424	29/01/2019	-	4,989,424	-
Center Point Insurance	939,600	31/05/2018	-	939,600	-
M/S Grandways Venture Ltd	1,000,000	09/05/2019	-	1,000,000	-
trans nzoia youth an women	266,440	20/04/2019	-	266,440	-
Bit -Link International Ltd	594,850	18/11/2016	-	594,850	-
youth and women fund	750,000	20/04/2019	-	750,000	-
Kentrac college	699,000	15/05/2018	-	699,000	-
LUO council of elders	505,000	20/04/2019	-	505,000	-
Kitale Corner auto garage	62,000	05/05/2018	-	62,000	-
Aturkan hotel	1,260,000	19/03/2019	-	1,260,000	-
Jeri Quick General Supplies	349,000	05/04/2018	-	349,000	349,000
Cyelda Motors	683,900	11/02/2020	-	-	683,900
Mfi Docuents Solution	707,600	07/01/2018	-	707,600	707,600

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Kabage Company Ltd	278,400	07/01/2019	-	278,400	278,400
Elimu Bursary Fund	24,300,000	28/06/2019	-	-	24,300,000
Elimu Bursary Fund	700,000	28/06/2019	-	-	700,000
Kenya School of Government	150,000	27/07/2019	-	-	150,000
Kenya School of Government	152,000	20/04/2019	-	152,000	152,000
Center Point Insurance Agency	192,480	18/03/2020	-	192,480	192,480
Stella Youth Group	200,000	06/08/2019	-	-	200,000
Jayesh Auto Distributors	74,000	30/11/2018	-	74,000	74,000
Kenya School Of Government	156,600	17/02/2019	-	156,600	156,600
North Rift Radio	50,000	06/12/2019	-	-	50,000
Radio Jambo	243,960	06/12/2019	-	-	243,960
The Standard Group	174,420	06/12/2019	-	-	174,420
Nation Media Group	153,102	06/12/2019	-	-	153,102
The Star Publications Limited	149,796	10/12/2019	-	-	149,796
Eden Rock Insurance	239,322	24/03/2020	-	-	239,322
Eden Rock Insurance	851,987	09/03/2020	-	-	851,987
Trans Nzoia Motors Clinic	70,000	28/06/2019	-	70,000	70,000
Jayesh Auto Distributors Ltd	464,000	09/12/2019	-	-	464,000
Transnzoia Motors Clinic	122,400	29/01/2020	-	-	122,400
Mukele Moni Co. Advocates	1,790,000	9/12/2019	-	-	1,790,000
Aar Insurance Kenya Limited	3,083,415	03/10/2020	-	-	3,083,415
Majombo Const.Comp	150,000	9/12/2019	-	-	150,000
Water Resource Mgmt Author	587,500	27/6/2019	-	-	587,500
Proand Resolution Ltd	3,950,000	28/02/2018	-	-	3,950,000
Geodev (K) Ltd	2,264,000	15/05/2017	-	-	2,264,000
Bidii Emsamble Theatre Group	220,000	14/05/2020	-	-	220,000

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React Enterprises	446,250	06/06/2019	-	446,250	446,250
Jayesh Auto Distributors Ltd	65,000	14/02/2020	-	-	65,000
Agricultural Society of Kenya	423,360	19/12/2019	-	-	423,360
Trans Nzoia Motors Clinic	127,000	14/05/2019	-	127,000	127,000
Standard Group	324,800	14/05/2029	-	324,800	324,800
Simuplan Consultant	17,500,000	19/05/2017	-	17,500,000	17,500,000
	195,424,351			151,751,189	77,773,512
	1,137,627,125			815,744,687	635,856,406

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Payment Voucher No	Description	Payee	Amount
PV 4268005	Thirty party payments	Kukopesha Kenya Limited	146
pv 426800125	Thirty party payments	Kukopesha Kenya Limited	146
PV NO 4268005	Thirty party payments	Nandi Kilimo Welfare Fund	280
pv 426800125	Thirty party payments	Nandi Kilimo Welfare Fund	280
PV NO 4268005I	Thirty party payments	Kenya Society Of Physiotherapists	320
pv 426800125	Thirty party payments	Kenya Society Of Physiotherapists	320
PV NO 4268005	Thirty party payments	Mlwasa Welfare Association	330
pv 426800125	Thirty party payments	Mlwasa Welfare Association	330
PV NO 4268005I	Thirty party payments	Kitale Kilimo Staff Self Help Group	480
pv 426800125	Thirty party payments	Kitale Kilimo Staff Self Help Group	480
PV NO 4268005I	Thirty party payments	Instapal Limited	614
pv no 426800125	Thirty party payments	Instapal Limited	614
PV NO 4268005	Thirty party payments	Kenya Society Of Agricultural Profe	700
pv 426800125	Thirty party payments	Kenya Society Of Agricultural Profe	800
PV NO 4268005I	Thirty party payments	Association Of Medical Records Offi	860
pv 426800125	Thirty party payments	Association Of Medical Records Offi	860
pv 426800125	Thirty party payments	Association Of Public Health Office	960
PV NO 4268005I	Thirty party payments	Society Of Radiography In Kenya	960
PV 4268005	Thirty party payments	Trans Nzoia Teachers Housing Coop S	980
PV NO 426800125	Thirty party payments	Trans Nzoia Teachers Housing Coop S	980
PV 4268005	Thirty party payments	Transcom Cooperative Society	980
PV NO 426800125	Thirty party payments	Transcom Cooperative Society	980
PV NO 4268005	Thirty party payments	Jogoo Sacco Society Limited	1,110
PV NO 4270-128	Thirty party payments	Jogoo Sacco Society Limited	1,110
PV NO 4268005i	Thirty party payments	Nairobi Teachers Housing Cooperativ	1,130

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PV NO 4270-128	Thirty party payments	Nairobi Teachers Housing Cooperativ	1,130
PV NO 4268005	Thirty party payments	Association Of Medical Engineering	1,520
pv 426800125	Thirty party payments	Association Of Medical Engineering	1,520
PV 4268005	Thirty party payments	Eglet Insurance Solution Limited	2,356
pv 426800125	Thirty party payments	Eglet Insurance Solution Limited	2,356
pv 426800125	Thirty party payments	Nzoia County Welfare Self Help	2,560
PV NO 4268005i	Thirty party payments	Nzoia County Welfare Self Help	2,640
pv 426800125	Thirty party payments	Kenya Occupation Therapy Associatio	2,800
PV NO 4268005	Thirty party payments	Kenya Veterinary Association Rift V	2,940
PV NO 4270-128	Thirty party payments	Kenya Veterinary Association Rift V	2,940
PV 4268005	Thirty party payments	Asili Sacco Society Ltd	2,960
PV 4268005	Thirty party payments	Kakamega Teachers Sacco	2,980
PV NO 426800125	Thirty party payments	Kakamega Teachers Sacco	2,980
PV 4268005	Thirty party payments	Kenya Police Sacco Ltd.	3,260
PV NO 426800125	Thirty party payments	Kenya Police Sacco Ltd.	3,260
pv no 426806015	Thirty party payments	Nhif	3,400
PV 4268005	Thirty party payments	Ufundi Sacco	3,560
PV NO 426800125	Thirty party payments	Ufundi Sacco	3,560
PV NO 4268005	Thirty party payments	Kenya National Secretaries Associat	4,860
pv 426800125	Thirty party payments	Kenya National Secretaries Associat	4,860
PV 4268005	Thirty party payment	Mhasibu Sacco	5,000
PV NO 426800125	Thirty party payments	Mhasibu Sacco	5,000
PV NO 426806014	Thirty party payments	Nhif	5,100
PV 4268005	Thirty party payments	Jubilee Insurance Company of Kenya	5,123
pv 426800125	Thirty party payments	Jubilee Insurance Company of Kenya	5,123
PV NO 4268005	Thirty party payments	Vertinary Staff Self Help Group	5,600
pv 426800125	Thirty party payments	Vertinary Staff Self Help Group	5,600
PV NO 4268005I	Thirty party payments	Kenya Clinical Officers Association	7,680

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pv 426800125	Thirty party payments	Kenya Clinical Officers Association	7,680
PV 4268005	Thirty party payments	Wanaanga Savings and Credit Coopera	8,160
PV NO 426800125	Thirty party payments	Wanaanga Savings and Credit Coopera	8,160
pv 426800125	Thirty party payments	Association of Kenya Medical Labora	10,920
PV NO 4268005I	Thirty party payments	Association of Kenya Medical Labora	11,400
PV 4268005	Thirty party payments	Lunar Credit Limited	11,616
pv 426800125	Thirty party payments	Lunar Credit Limited	11,616
PV NO 005000891	Thirty party payments	Rafiki Deposit Taking Microfinance	13,400
PV NO 4268005i	Thirty party payments	Pharmaceutical Society of Kenya	13,838
pv 426800125	Thirty party payments	Pharmaceutical Society of Kenya	13,838
PV 4268005	Thirty party payments	Old Mutual Life Assurance Company L	14,550
PV NO 4270-128	Thirty party payments	Old Mutual Life Assurance Company L	14,550
pv 426800125	Thirty party payments	Cotu	16,370
PV NO 4268005	Thirty party payments	Cotu	16,530
PV 4268005	Thirty party payments	Icea Lion Life Assurance Company Li	17,923
pv 426800125	Thirty party payments	Icea Lion Life Assurance Company Li	17,923
PV NO 426800125	Thirty party payments	Imarisha Savings and Credit Co-Oper	18,822
pv no 426800125	Thirty party payments	African Capital Limited	19,078
PV NO 4268005I	Thirty party payments	Ngao Credit Limited	19,351
pv no 426800125	Thirty party payments	Ngao Credit Limited	19,351
pv no 426800264	Thirty party payments	Nhif	21,500
PV NO 426806014	Thirty party payments	Institute of Human Resource Managem	22,000
PV NO 426806014	Thirty party payments	Institute of Human Resource Managem	22,000
PV 4268005	Thirty party payments	Metropolitan Teachers Sacco Ltd	23,371
PV NO 426800125	Thirty party payments	Metropolitan Teachers Sacco Ltd	23,371
pv 006001237	Thirty party payments	Rafiki Deposit Taking Microfinance	24,029
PV NO 426800125	Thirty party payments	Kime Sacco Society Ltd	24,495
PV 4268005	Thirty party payments	Kime Sacco Society Ltd	24,510

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PV NO 4268005i	Thirty party payments	Civil Servants Housing Fund Scheme	25,305
pv 426800125	Thirty party payments	Civil Servants Housing Fund Scheme	25,305
PV 4268005	Thirty party payments	Cfc Life Insurance Limited	27,644
pv 426800125	Thirty party payments	Cfc Life Insurance Limited	27,644
pv no 426800125	Thirty party payments	National Nurses Association of Kenya	28,560
pv 426800125	Thirty party payments	National Nurses Association of Kenya	28,560
PV NO 426800124	Thirty party payments	Nhif	30,250
PV 4268005	Thirty party payments	Kenya Medical Association Sacco Ltd	34,040
PV NO 426800125	Thirty party payments	Kenya Medical Association Sacco Ltd	34,040
PV 4268005	Thirty party payments	Gusii Mwalimu Co-Operative Savings	35,462
PV NO 426800125	Thirty party payments	Gusii Mwalimu Co-Operative Savings	35,462
PV NO 4268005i	Thirty party payments	Kenya Union Of Clinical Officers	35,520
pv 426800125	Thirty party payments	Kenya Union Of Clinical Officers	35,520
pv 426800125	Thirty party payments	Kenya Progressive Nurses Associatio	35,680
PV NO 4268005	Thirty party payments	Kenya Progressive Nurses Associatio	35,910
PV NO 4268005I	Thirty party payments	African Capital Limited	36,040
PV NO 4268005I	Thirty party payments	Micromart Africa Limited	37,114
pv no 426800125	Thirty party payments	Micromart Africa Limited	37,114
PV NO 426800125	Thirty party payments	Mwito Savings and Credit Co-Operati	51,644
PV 4268005	Thirty party payments	Mwito Savings and Credit Co-Operati	51,997
PV 4268005	Thirty party payments	Argos Furnishers Limited	52,713
PV NO 4270-128	Thirty party payments	Argos Furnishers Limited	52,713
PV 4268005	Thirty party payments	Cic Life Assurance Ltd	61,686
PV NO 426800125	Thirty party payments	Boresha Sacco Society Limited	64,623
PV 4268005	Thirty party payments	Boresha Sacco Society Limited	64,990
pv 426800125	Thirty party payments	Cic Life Assurance Ltd	67,506
pv no 426800264	Thirty party payments	Trans Nzoia County Car and Mortgage	82,855
PV NO 426800124	Thirty party payments	Trans Nzoia County Car and Mortgage	82,855

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PV NO 426800125	Thirty party payments	Kakamega Rural Roads Workers Sacco	87,393
PV 4268005	Thirty party payments	Kakamega Rural Roads Workers Sacco	88,026
pv 426800125	Thirty party payments	Kenya County Government Workers Uni	97,969
PV NO 4268005	Thirty party payments	Kenya County Government Workers Uni	99,049
pv 426800125	Thirty party payments	Trahewel Self Help Group	101,200
PV NO 4268005i	Thirty party payments	Trahewel Self Help Group	101,890
pv 426800125	Thirty party payments	Trans-Nzoia Nurses Welfare Associat	125,900
PV NO 4268005i	Thirty party payments	Trans-Nzoia Nurses Welfare Associat	126,180
pv no 426800125	Thirty party payments	Union of Kenya Civil Servants	128,524
PV NO 4268005I	Thirty party payments	Civil Servants Housing Fund Scheme	129,460
PV NO 426800125	Thirty party payments	Nzoce Sacco	129,798
PV 4268005	Thirty party payments	Prudential Life Assurance K Ltd	137,088
pv 426800125	Thirty party payments	Prudential Life Assurance K Ltd	138,970
PV 4268005	Thirty party payments	Nzoce Sacco	145,782
pv no 4268077	Thirty party payments	Select Management Services	152,699
PV NO 4268005I	Thirty party payments	Select Management Services	161,466
pv no 426800125	Thirty party payments	Select Management Services	167,866
pv 426800125	Thirty party payments	Kenya National Union of Nurses	176,718
PV NO 4268005	Thirty party payments	Kenya National Union of Nurses	178,458
PV NO 4268005	Thirty party payments	Kenya Medical Practitioners Pharmar	197,620
PV NO 4268005I	Thirty party payments	Emu Inya Enterprises Limited	238,964
pv no 426800125	Thirty party payments	Emu Inya Enterprises Limited	238,964
PV NO 4268005i	Thirty party payments	National Social Security Fund	241,500
pv no 426800125	Thirty party payments	National Social Security Fund	241,500
pv no 426800010	Thirty party payments	National Social Security Fund	242,000
PV NO 426800265	Thirty party payments	National Social Security Fund	252,400

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pv no 426800010	Thirty party payments	Nhif	267,600
PV NO 426800265	Thirty party payments	Nhif	277,300
PV 4268005	Thirty party payments	Pioneer Assurance Company Limited	343,311
PV NO 4270-128	Thirty party payments	Pioneer Assurance Company Limited	350,343
pv 426800125	Thirty party payments	Higher Education Loans Board	359,404
PV NO 4268005i	Thirty party payments	Higher Education Loans Board	360,327
PV 4268005	Thirty party payments	Sanlam Life Insurance Limited	362,108
PV NO 4270-128	Thirty party payments	Sanlam Life Insurance Limited	362,108
PV NO 426800125	Thirty party payments	Ardhi Cooperative Savings and Credi	364,704
PV NO 4268005	Thirty party payments	Ardhi Cooperative Savings and Credi	375,558
lpo no 2345746	Thirty party payments	Wananchi Vision Youth Group	456,983
PV NO 4268005	Thirty party payment	Shirika Sacco	498,508
pv 426800125	Thirty party payments	Shirika Sacco	503,877
PV NO 4268005	Thirty party payments	Harambee Savings and Credit Coopera	515,054
PV NO 426800125	Thirty party payments	Harambee Savings and Credit Coopera	518,898
pv no 426800125	Thirty party payments	Letshego Kenya Limited	571,235
PV NO 4270-128	Thirty party payments	Kenya Medical Practitioners Phamar	592,860
PV NO 4268005I	Thirty party payments	Letshego Kenya Limited	600,922
pv no 42700099	Thirty party payments	British American Insurance Co K Ltd	640,470
PV NO 4268005I	Thirty party payments	Platinum Credit Ltd	658,602
pv no 426800125	Thirty party payments	Platinum Credit Ltd	669,217
pv 426800125	Thirty party payments	British American Insurance Co K Ltd	711,789
PV 4268005	Thirty party payments	British American Insurance Co K Ltd	715,800
pv 426800125	Thirty party payments	Madison Life Assurance Kenya Limit	736,134
pv no 426800125	Thirty party payments	Izwe Loans Kenya Limited	918,189
PV NO 4268005I	Thirty party payments	Izwe Loans Kenya Limited	928,872
pv 426800125	Thirty party payments	Laptrust Pension Trust	1,060,587
PV NO 4268005i	Thirty party payments	Laptrust Pension Trust	1,073,679

COUNTY EXECUTIVE OF TRANS NZOIA

Reports and Financial Statements

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PV NO 4268005i	Thirty party payments	Trans Nzoia County Car and Mortgage	1,226,242
pv no 426800125	Thirty party payments	Trans Nzoia County Car and Mortgage	1,226,242
PV NO 426800125	Thirty party payments	Trans National Time Sacco Limited	1,309,929
pv 426800125	Thirty party payments	Hazina Sacco Society Ltd	1,329,230
PV 4268005	Thirty party payments	Trans National Time Sacco Limited	1,360,795
PV NO 4268005	Thirty party payments	Hazina Sacco Society Ltd	1,906,535
pv no 426800010	Thirty party payments	Hazina Sacco Society Ltd	1,948,109
PV 4268005	Thirty party payments	Ukulima Cooperative Savings and Cre	2,785,818
PV NO 426800125	Thirty party payments	Ukulima Cooperative Savings and Cre	2,862,912
pv 426800125	Thirty party payments	Nhif	3,381,150
pv no 426800125	Thirty party payments	Laptrust Pension Trust	4,726,489
PV NO 4268005i	Thirty party payment	Laptrust Pension Trust	4,744,099
PV NO 4268005i	Thirty party payments	Local Authorities Provident Fund Se	5,165,745
pv no 426800125	Thirty party payments	Local Authorities Provident Fund Se	5,187,152
PV NO 4268005	Thirty party payments	Afya Sacco Society	7,442,221
PV NO 426800125	Thirty party payments	Afya Sacco Society	7,482,003
Sub- Total			75,815,014
pv no 426811101	Payee	Income Tax P.A.Y.E Account	1,596
pv no 426811079	Payee	Income Tax P.A.Y.E Account	3,002
pv no 426810069	Payee	Income Tax P.A.Y.E Account	3,341
PV NO 426800265	Payee	Income Tax P.A.Y.E Account	4,203
pv no 426800010	Payee	Income Tax P.A.Y.E Account	4,203
pv no 426809031	Payee	Income Tax P.A.Y.E Account	4,679
pv no 42680112	Payee	Income Tax P.A.Y.E Account	4,886
pv no 426801174	Payee	Income Tax P.A.Y.E Account	4,886
pv no 4268096	Payee	Income Tax P.A.Y.E Account	4,886
pv no 42680159	Payee	Income Tax P.A.Y.E Account	4,886
PV NO 426804019	Payee	Income Tax P.A.Y.E Account	4,886

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

pv no 426800263	Payee	Income Tax P.A.Y.E Account	4,886
pv no4268000105	Payee	Income Tax P.A.Y.E Account	4,886
pv no 426804019	Payee	Income Tax P.A.Y.E Account	5,003
PV 426811095	Payee	Income Tax P.A.Y.E Account	7,496
PV NO 426805096	Payee	Income Tax P.A.Y.E Account	7,656
pv 426804089	Payee	Income Tax P.A.Y.E Account	7,656
pv no 426805018	Payee	Income Tax P.A.Y.E Account	7,656
PV NO 426805097	Payee	Income Tax P.A.Y.E Account	7,656
PV 426804086	Payee	Income Tax P.A.Y.E Account	7,656
pv no 426804088	Payee	Income Tax P.A.Y.E Account	7,656
PV NO 426804085	Payee	Income Tax P.A.Y.E Account	7,656
PV NO 426804061	Payee	Income Tax P.A.Y.E Account	8,124
PV NO 426804063	Payee	Income Tax P.A.Y.E Account	8,973
pv no 426809022	Payee	Income Tax P.A.Y.E Account	14,657
PV NO 426811112	Payee	Income Tax P.A.Y.E Account	14,657
pv no 426800011	Payee	Income Tax P.A.Y.E Account	17,374
pv no 426809029	Payee	Income Tax P.A.Y.E Account	17,374
pv no 426809030	Payee	Income Tax P.A.Y.E Account	17,374
pv no 426809039	Payee	Income Tax P.A.Y.E Account	17,374
pv no 426809037	Payee	Income Tax P.A.Y.E Account	17,599
pv no 426809034	Payee	Income Tax P.A.Y.E Account	17,690
pv no 426809035	Payee	Income Tax P.A.Y.E Account	18,049
PV NO 426804060	Payee	Income Tax P.A.Y.E Account	18,930
PV NO 426801160	Payee	Income Tax P.A.Y.E Account	19,727
PV NO 426804064	Payee	Income Tax P.A.Y.E Account	20,004
pv no 426810047	Payee	Income Tax P.A.Y.E Account	21,004
pv no 426805011	Payee	Income Tax P.A.Y.E Account	21,955
pv no 426811086	Payee	Income Tax P.A.Y.E Account	24,860

COUNTY EXECUTIVE OF TRANS NZOIA

Reports and Financial Statements

For the year ended June 30, 2020

pv no 426810067	Payee	Income Tax P.A.Y.E Account	26,536
PV NO 426804066	Payee	Income Tax P.A.Y.E Account	26,787
PV NO 426805098	Payee	Income Tax P.A.Y.E Account	29,002
PV NO 426811080	Payee	Income Tax P.A.Y.E Account	29,454
pv no 426805010	Payee	Income Tax P.A.Y.E Account	29,920
pv no 426804073	Payee	Income Tax P.A.Y.E Account	30,457
PV NO 426809040	Payee	Income Tax P.A.Y.E Account	30,862
PV NO 426809006	Payee	Income Tax P.A.Y.E Account	31,941
pno 19930007560	Payee	Income Tax P.A.Y.E Account	34,013
pv 426804082	Payee	Income Tax P.A.Y.E Account	34,013
PV NO 4268094	Payee	Income Tax P.A.Y.E Account	57,343
pv no 00900017	Payee	Income Tax P.A.Y.E Account	58,186
pv no 426809027	Payee	Income Tax P.A.Y.E Account	58,480
PV NO 4268078	Payee	Income Tax P.A.Y.E Account	59,229
pv no 00080003	Payee	Income Tax P.A.Y.E Account	60,343
pv no 427000100	Payee	Income Tax P.A.Y.E Account	72,462
pv no 006000117	Payee	Income Tax P.A.Y.E Account	75,573
pv no 005000999	Payee	Income Tax P.A.Y.E Account	80,364
PV NO 426806014	Payee	Income Tax P.A.Y.E Account	82,772
PV NO 42680155	Payee	Income Tax P.A.Y.E Account	82,809
pv no 426806015	Payee	Income Tax P.A.Y.E Account	89,830
PV NO 00500	Payee	Income Tax P.A.Y.E Account	141,198
pv 426811092	Payee	Income Tax P.A.Y.E Account	142,639
pv no 426803034	Payee	Income Tax P.A.Y.E Account	178,261
pv no 426809007	Payee	Income Tax P.A.Y.E Account	187,909
PV NO 42680156	Payee	Income Tax P.A.Y.E Account	215,784
pv no 426806012	Payee	Income Tax P.A.Y.E Account	217,030
PV NO 4270-129	Payee	Income Tax P.A.Y.E Account	246,126

COUNTY EXECUTIVE OF TRANS NZOIA

Reports and Financial Statements

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PV NO 426800124	Payee	Income Tax P.A.Y.E Account	270,082
pv no 42700098	Payee	Income Tax P.A.Y.E Account	338,732
PV NO 4268076	Payee	Income Tax P.A.Y.E Account	338,732
pv no 426804018	Payee	Income Tax P.A.Y.E Account	388,261
pv no 00070002	Payee	Income Tax P.A.Y.E Account	395,158
pv no 426800264	Payee	Income Tax P.A.Y.E Account	397,667
PV NO 426804019	Payee	Income Tax P.A.Y.E Account	442,246
pv no 42700003	Payee	Income Tax P.A.Y.E Account	664,568
pv no 42700039	Payee	Income Tax P.A.Y.E Account	673,920
pv no 426811088	Payee	Income Tax P.A.Y.E Account	967,042
pv no 000800010	Payee	Income Tax P.A.Y.E Account	1,626,935
pv no 426800125	Payee	Income Tax P.A.Y.E Account	27,021,845
Total			36,422,549
PV NO. 426906036	Pension	Public Service Management	1,158,523
PV NO. 426906037	Pension	Public Service Management	815,250
	Gratuity	Rosemary Sange Sakaja	2,888,117
	Gratuity	Henry Pleya Kirui	2,888,117
	Gratuity	Wilson Simiyu Siambi	3,617,438
	Gratuity	Claire Namenge Sifuna Wanyama	2,888,117
	Gratuity	Grace Nafula Werunga	2,888,117
	Gratuity	Laurence Asidaga Masaviru	2,888,117
	Gratuity	Samuel Njoroge Warui	664,478
		Sub-Total	20,696,272
		Grand Total	132,933,835

COUNTY EXECUTIVE OF TRANS NZOIA

Reports and Financial Statements

For the year ended June 30, 2020

ANNEX 4 – 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
DIRECT OWNED ASSETS					
Acquisition of Land	129,231,163	-	-	-	129,231,163
Construction of Buildings and structures	1,690,362,374	233,325,984	-	-	1,923,688,358
Refurbishment of Buildings and structures	849,425,623	57,099,865	-	-	906,525,488
Overhaul, Refurbishment and construction of civil works	391,240,232	14,650,105	-	-	405,890,337
Purchase of vehicles and other Transport Equipment	414,546,511	-	-	-	414,546,511
Overhaul of vehicles and other Transport Equipment	19,808,609	3,005,061	-	-	22,813,670
Purchase of household furniture and institutional equipment	24,431,723	-	-	-	24,431,723
Purchase of Office furniture and general fittings	178,738,511	44,416,491	-	-	223,155,002
Purchase of ICT Equipment	75,494,090	-	-	-	75,494,090
Purchase of Specialised plant, Equipment and Machinery.	950,220,925	76,385,260	-	-	1,026,606,185
TOTAL DIRECT OWNED ASSETS	4,723,499,761	428,882,766			5,152,382,527
COMMUNITY ASSETS					
Construction of Roads	1,302,482,558	215,560,935	-	-	1,518,043,493
Construction and Civil works	918,334,942	371,261,723	-	-	1,289,596,665

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

Asset class	Historical Cost at (KShs.) 2018/2019	Additions during the year (KShs.)	Disposals during the year (KShs)	Transfer in/(out) during the year (KShs)	Historical Cost at (KShs) 2019/2020
Rehabilitation & Renovation of Plant, Machinery & Equip	299,669,564	5,425,000	-	-	305,094,564
Purchase of certified seeds, Breeding stock and Live animals	90,435,237	23,676,463	-	-	114,111,700
Research Studies, Project Preparation, Design & Supervision	100,622,255	-	-	-	100,622,255
Rehabilitation of Civil Works	147,875,199	282,764,049	-	-	430,639,248
Acquisition of Strategic stocks and commodities	269,789,741	-	-	-	269,789,741
Acquisition of Land	11,528,414	-	-	-	11,528,414
Biological assets	171,340,747	-	-	-	171,340,747
Total	3,312,078,657	898,688,170	-	-	4,210,766,827
Grand Total	8,035,578,418	1,327,570,936			9,363,149,354

COUNTY EXECUTIVE OF TRANS NZOIA

Reports and Financial Statements

For the year ended June 30, 2020

ANNEX 5 – INTER-ENTITY TRANSFERS

R e f	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	70,344,925	168,100,000	168,398,925	160,717,667	567,561,517	567,561,517	-	Already Transferred
2	Youth Polytechnics	-	-	30,594,149	30,594,149	30,594,149	30,594,149	30,594,149	Already Transferred
3	NARIG-project	78,476	66,976,270	86,672,556	68,790,268.25	222,439,094	222,439,094	78,476	Already Transferred
4	Transforming Health System (THSUC)	-	4,806,142	10,078,089	21,802,497	36,686,728.35	36,686,728	-	Already Transferred
5	KUSP	-	-	-	222,732,858.70	222,732,858.70	222,732,859	-	Already Transferred
6	Fuel levy Fund	-	-	120,403,3445	81,754,969	201,158,314	201,158,314	-	Already Transferred
7	ASDSP	-	-	-	-	16,390,678	-	-	To be Transferred
8	KDSP	-	95,266,760	-	30,000,000	95,266,760	95,266,760	30,000,000	Already Transferred
9	Total	70,423,401	335,149,174	416,147,063.7	817,453,192	1,392,830,099	1,376,830,422	60,672,625	

Director of Finance
County Executive



Director of Finance
County Assembly/fund/project

COUNTY EXECUTIVE OF TRANS NZOIA
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ANNEX 6 CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Gratuity for retired CPSB	Rosemary Sange Sakaja	KSHS	2,888,117	BY 31 ST DEC. 2020	To paid as soon as we get reimbursement
2	Gratuity for retired CPSB	Henry Pleya Kirui	KSHS	2,888,117	BY 31 ST DEC. 2020	To paid as soon as we get reimbursement
3	Gratuity for retired CPSB	Wilson Simiyu Siambi	KSHS	3,617,438	BY 31 ST DEC. 2020	To paid as soon as we get reimbursement
4	Gratuity for retired CPSB	Claire Namenge Sifuna Wanyama	KSHS	2,888,117	BY 31 ST DEC. 2020	To paid as soon as we get reimbursement
5	Gratuity for retired CPSB	Grace Nafula Werunga	KSHS	2,888,117	BY 31 ST DEC. 2020	To paid as soon as we get reimbursement
6	Gratuity for retired CPSB	Laurence Asidaga Masaviru	KSHS	2,888,117	BY 31 ST DEC. 2020	To paid as soon as we get reimbursement
7	Gratuity for retired CPSB	Samuel Njoroge Warui	KSHS	664,478	BY 31 ST DEC. 2020	To paid as soon as we get reimbursement
8	TOTAL			18,722,498		

