

(AMMENDED COPY)



COUNTY GOVERNMENT OF KITUI

CONSOLIDATED REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

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

KITUI COUNTY GOVERNMENT
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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 *entity's* day-to-day management is under the following key organs:

- Chariry Kaluki Ngilu Governor;
- Dr Wathe Nzau Deputy Governor;
- Mary Ndunge Nguli CEC Member County Treasury
- Emmanuel Malii Kisangau CEC Member Agriculture, Water and Livestock development
- David Musyoki Kivoto CEC Member Basic Education, ICT & youth development
- Rosaita Mbukua Ngina CEC Member Health and Sanitation¹
- Philip Mutinda Mumo CEC Member Trade, Cooperatives and Investments
- John Muneeni Makau CEC Member Environment & Natural resources
- Patrick Koki Musau CEC Member Tourism, sports & culture and
- Eng. Jacob Kakundi CEC Member Lands Infrastructure and urban development.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer – Finance (Effective April 6, 2018)	Enoch Nguthu
2.	Chief Officer – Budgeting and Economic Planning (Effective April 6, 2018)	Kalii Makau
5.	Assistant Accountant General	Joel M. Muyanga
6.	Chief Officer – Tourism, Sports and Culture (Effective April 6, 2018)	Geoffrey Kimanzi Zakayo
	Alternate	Margaret Thomas Katele
	Alternate	Shadrack Musyoka Matuku
7.	Chief Officer – Health and Sanitation (Effective April 6, 2018)	Richard Mulwa Muthoka
	Alternate	Allan Evans Owino
	Alternate	Fidhelis Mwini Mwaniki
8.	Chief Officer – Trade, Cooperatives and Investments (Effective April 6, 2018)	Clement Mulyungi Munyithya
	Alternate	Francis Kyalo Kea
	Alternate	Patrick Mwendwa Kyangie
	Alternate	Gilbert Edebe Musalia
9.	Chief Officer – Environment and Natural Resources (Effective April 6, 2018)	Benjamin Kioko Kiilu

¹ Rosaita Mbukua Ngina was redeployed to Donor Liaison Office for the County, Nairobi.

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	Alternate	Benjamin Musili Mukulo
10.	Chief Officer – Lands, Infrastructure and Urban Development	Christopher Maingi Syengo
	Alternate	Christopher David Kitonga
	Alternate	Jeremiah Mulyungi Musyoka
11.	Chief officer – Basic Education (Effective April 6, 2018)	Agneta Mwikali Peter
	Alternate	Sammy Boniface Mwenga
12.	Chief Officer – Youth Training and Development (Effective April 6, 2018)	Geoffrey Mulinge Changangu
	Alternate	Mathew Muli Mutuku
13.	Chief Officer – Agriculture and Livestock (Effective April 6, 2018)	James Songolo Mbii
	Alternate	Francis Kitoo
14.	Chief Officer – Water and Irrigation (Effective April 6, 2018)	Joseph Kimanga Mutua
	Alternate	Kennedy Mutati
15.	Chief Officer – Office of the Governor (Effective April 6, 2018)	Agnes Kawila Mulewa
	Alternate	Alex Nzioki Kimanzi
	Alternate	Patricia Koki Mbisi

(d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

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

a) Entity Headquarters

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

b) Entity Contacts

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

c) Entity Bankers

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

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

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

d) Independent Auditors

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

e) 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

1. Budget Performance against Actual Targets
Analysis of Revenues.

During the period July 2017 to June 2018, the County received **Kshs. 8.65** billion as equitable share from National Government and raised **Kshs. 335** million from local sources. The County received grants amounting to **Kshs. 584.1** million (being Kshs 400.3m from Nation Government and Kshs 183.8m from foreign donors) for the 2017/2018 FY. Total local revenue raised during the period under review was **63** percent of the annual local revenue target. The equitable share of revenue has increased by an average of about **12.5** percent per annum over the last five years. Local revenue collection increased by **25.6** percent in 2014/15 and further by about **29.9** percent in 2015/16 before declining by **24.2** percent in 2016/17. The County collected **Kshs. 335** million in 2017/18 which represented an increase of **6.03** percent on the previous year.

Table 1: Revenue Streams (Kshs. Millions)

Revenue Streams	2013/14	2014/15	2015/16	2016/17	2017/18
Equitable share	5,315.30	6,380.00	7,267.30	7,841.20	8,652.30
Local Revenue	255.24	320.50	416.20	315.35	335
Conditional grants		34.60	250.70	452.72	584
Total	5,570.54	6,735.10	7,934.20	8,609.27	9,571

An analysis of the composition of county revenue reveals that the equitable share accounts for about **92** percent of total revenue. Conditional grants have been growing in importance and have overtaken local revenue sources. Grants as a share of total revenue increased from 0.5 percent in 2014/15 to **5.3** percent in 2016/17, and the share decreased to **6.05** percent in 2017/18. The main components of the grants are Road Maintenance Fuel Levy, Free Maternal Healthcare, and grants from development partners. The notable increase in 2017/18 is attributed to World Bank grants to supplement financing of County Health Facilities; Road Maintenance Fuel Levy Fund; Free Maternal Health Care Allocation; and allowances for medical staff, devolution and agricultural programmes (Table 45)

Analysis of Expenditure

During the period 2013/14-2016/17 total expenditure by the County more than doubled from Kshs. **4.0** billion to **Kshs. 10.5** billion in 2017/18. Recurrent expenditure (personnel emoluments and operations and maintenance) as a share of total expenditure averaged fell from **86** percent in 2013/14 to **72** percent in 2017/18. This change in the composition of expenditure has enabled the County to meet the fiscal responsibility principles outlined in the PFM Act, 2012 and the PFM (County Regulations) 2015, which stipulates that county government's actual expenditure on development shall be at least 30 percent.

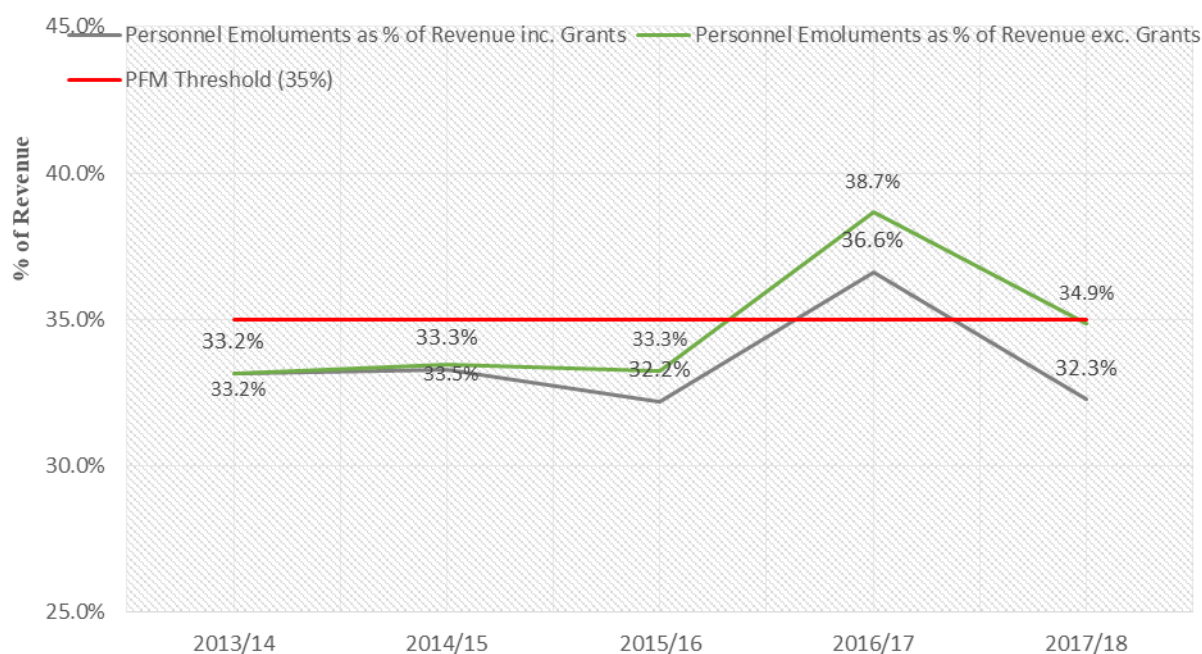
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Table 2: Expenditure by Economic Classification (Kshs. Millions)

Expenditure Categories	2013/14	2014/15	2015/16	2016/17	2017/18
Personnel Emolument	1,847.40	2,242.00	2,555.92	3,153.30	3,202.40
Operations and Maintenance	1,174.40	1,704.70	1,542.78	2,597.00	3,055.70
Development	506.28	2,963.80	3,771.92	5,220.10	4,984.90
Total	3,528.08	6,910.50	7,870.62	10,970.40	11,243
Personnel Emoluments	52.4%	32.4%	32.5%	28.7%	28.5%
Operations and Maintenance	33.3%	24.7%	19.6%	23.7%	27.2%
Development	14.4%	42.9%	47.9%	47.6%	44.3%
Total	100%	100%	100%	100%	100%

Further, the PFM (County Governments) Regulations 2015, requires that county governments maintain employee compensation levels at not more than 35 percent of their total revenue. While employee compensation has remained within the threshold of thirty-five percent, the County is facing increasing wage bill pressure. In 2017/18, personnel emoluments as a percentage of revenue including grants stood at **36.6** percent and as a percentage of revenue excluding grants at **38.9** percent (Figure 1). Data for 2018/19 is provisional but trends in actual expenditure and revenue suggest that the County might not be able to meet the threshold in the current fiscal year.

Figure 1: Personnel Emoluments as % Revenue

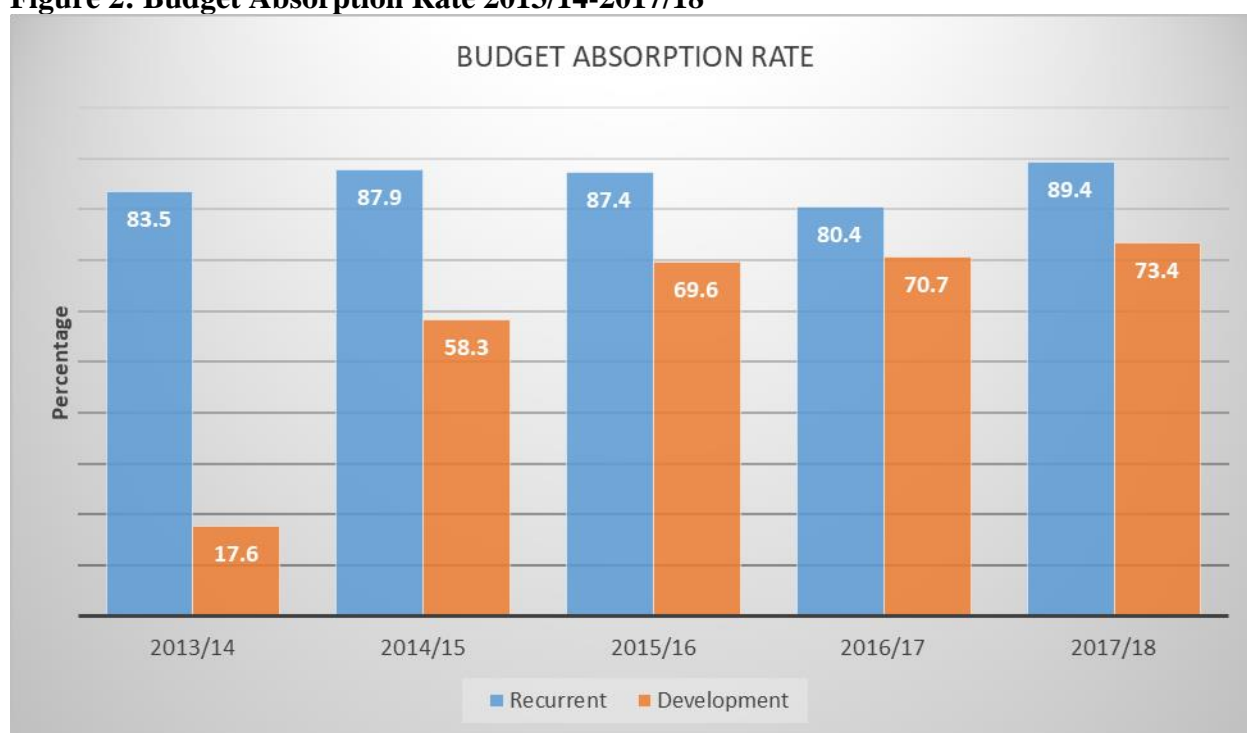


The increasing wage bill pressure points to the need for implementation of the Capacity Assessment and Rationalization Programme (CARP) to ensure proper staff rationalisation to ensure wage bill is contained and optimal staffing levels are maintained.

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As assessment of the budget absorption rate, which is calculated as actual expenditure as a percentage of approved budget reveals lots of improvement. The recurrent expenditure for the period 2013/14-2017/18 represented an average absorption rate of **84.5** percent. The absorption rate for development expenditure for the same period is **54** percent, a significant improvement. In 2013/14, the absorption rate was estimated at 17.6 percent and increased to 58 percent in 2014/15 and further to 70 percent in 2016/17 (Figure 5). The absorption rate for total County Government’s budgets for 2017/18 for recurrent and a development budget was 89.6 percent and 65.3 percent respectively, which in my view is commendable given our starting point. Accordingly, Kitui County’s recurrent expenditure posted savings and a tightening of the fiscal framework as it was below the national average whereas development budget absorption rate for the county was above the average for all counties.

Figure 2: Budget Absorption Rate 2013/14-2017/18



Analysis of expenditure allocations by sector between 2014/15 and 2017/18 reveals that the four leading sectors are: Health and Sanitation; Office of the Governor; Lands, Infrastructure & Urban Development; and Agriculture, Water, and Irrigation. The other sectors that received an average of more than five percent of budget allocation are County Assembly; Basic Education, Training, and Skills Development; and Administration & Coordination of County Affairs (table 2).

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Table 3: Expenditure Shares by Sector 2014/15-2017/18

Sector/Sub-sector	2014/15	2015/16	2016/17	2017/18	Average
Office of the Governor	12.60%	16.60%	12.90%	18.00%	14.00%
Administration & Coordination of County Affairs	3.80%	6.80%	4.90%	0.00%	5.20%
Agriculture, Water & Irrigation	14.20%	12.80%	12.20%	12.00%	13.10%
Basic Education, Training, & Skills Development	6.70%	6.20%	8.00%	8.00%	6.90%
Lands, Infrastructure & Urban Development	16.80%	12.70%	10.40%	11.00%	13.30%
Health & Sanitation	22.80%	19.60%	23.90%	24.00%	22.10%
Trade, Industry, ICT & Cooperatives	3.50%	3.20%	3.50%	2.00%	3.40%
Culture, Youth, Sports & Social Services	2.10%	2.40%	2.30%	0.00%	2.30%
Environment, Energy & Minerals Investment Development	3.50%	2.90%	2.80%	2.00%	3.10%
Tourism and Natural Resources	0.70%	1.10%	1.30%	3.00%	1.00%
County Treasury	4.00%	3.30%	3.90%	7.00%	3.70%
County Public Service Board	0.80%	0.70%	0.70%	1.00%	0.80%
County Assembly	8.60%	9.30%	8.30%	9.00%	8.70%
Kitui Town Administration	-	1.40%	3.30%	2.00%	2.40%
Mwingi Town Administration	-	1.00%	1.60%	1.00%	1.30%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

1. Physical Progress

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

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

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2. Status of County Flagships

S/N	Key Flagship Projects 2013 -2017 CIDP	Department	Status
1.	County Health Insurance Cover	Health and Sanitation	Done
2.	Skills Development programme	Ministry of Trade	Ongoing
3.	Mineral extraction programme for artisanal miners	Ministry of Environment	Ongoing
4.	Mechanisation of Agriculture and productivity improvement	Agriculture, Water and Livestock Development	
5.	Education Support Programme	Office of The Governor	Done
6.	Ndengu Revolution	Ministry of agriculture	Ongoing
7.	Market Lighting	Administration and Coordination of County Affairs	Ongoing
8.	River Athi-Kanyangi- Mutomo-Ikutha-Kanziko Water Supply.	Agriculture, Water and Livestock Development	Ongoing
9.	Construction of Sub Surface Dams	Education, ICT and Youth Development	Ongoing
10.	ECDE Development Programme	Education, ICT and Youth Development	Ongoing
11.	Model Youth Polytechnics	Education, ICT and Youth Development	Ongoing
12.	County ICT Programme		Ongoing
13.	Prepare the County Spatial Plan	Lands, Infrastructure and Urban Development	Ongoing
14.	Prepare Urban Plan	Lands, Infrastructure and Urban Development	Ongoing
15.	Land Adjudication	Lands, Infrastructure and Urban Development	Ongoing
16.	Upgrade of Kitui And Mwingi Hospitals from Level Iv To Level V Status	Health and Sanitation	Ongoing
17.	Maternity Unit and Theatre Development Programme	Health and Sanitation	Ongoing
18.	Youth Infrastructure Savings and Investment Programme	Trade, Cooperatives and Investment	Ongoing
19.	Build County Community Resource Centres	Tourism, Culture and Social Services	Ongoing
20. 19	Development of Nzambani Rock Cultural Centre as a Tourism Destination	Tourism, Culture and Social Services	Ongoing
21.	Kitui Wildlife Conservancy	Tourism, Culture and Social Services	Ongoing
22.	Rural Electrification	Environment and Natural Resources	Ongoing
23.	Automation of County Revenue Collection	County Treasury	Ongoing
24.	County Revenue Resource Mapping	County Treasury	Done

25. Implementation Challenges

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

- Mistrust between the County Assembly and the County Executive including lack of appreciation of the roles and responsibilities of the two arms of the County Government especially on matters regarding planning and implementation of County programmes;
- Human resource challenges including lack of clear mandate in intergovernmental relations regarding the recruitment, discipline, and transfer of employees in some sectors especially health;
- Financial challenges to the implementation of the CIDP have included delayed disbursements by the National Treasury, local revenue has been below the planned targets, and inability to attract alternative sources of finance like Public-Private-Partnerships; and
- Challenges regarding aligning the CIDP to changing priorities, programmes and performance management tools to emerging important needs

Lessons Learned

In view of the experiences gained during the implementation of the 2013-2017 CIDP and taking into account the challenges discussed above, the following lessons were learned:

- ✓ There is a need for induction and training for members of the County Assembly and Executive on their roles and responsibilities in planning and budget implementation;
- ✓ There is need to address challenges related to human resource capacity and management for effective implementation of the CIDP and any other related policy documents;
- ✓ Capacity building for staff on financial management, procurement, government accounting procedures and financial reporting is required.
- ✓ Also, there is need to enhance project prioritization in the context of limited resources, and enhance local resource mobilisation; and
- ✓ Also, the County should strengthen the monitoring and evaluation system together with a performance management framework to support the implementation of the CIDP.

26. Value for Money Achievements

In the period under review, the County made progress to address challenges related to value for money considerations. Specifically, the county ensured best value for money in their procurement of goods and services. There were verifiable reductions in cost of goods and services depicted in lower recurrent expenditures. The policy for the county was to avoid unnecessary costs and wastages, a policy we believe was well implemented.

The county tried as much as possible to increase competition in the procurement of goods and services and compliance with procurement procedures was emphasized at all levels.

- Several guidelines and circulars were issued in regard to the matter.
- Projects verification committees were also sent to some project sites to verify before payments were done
- Projects were randomly identified for monitoring based on their perceived risks
- Citizen engagement was also embraced for as a mechanism for providing feedback

27. County's Future Outlook

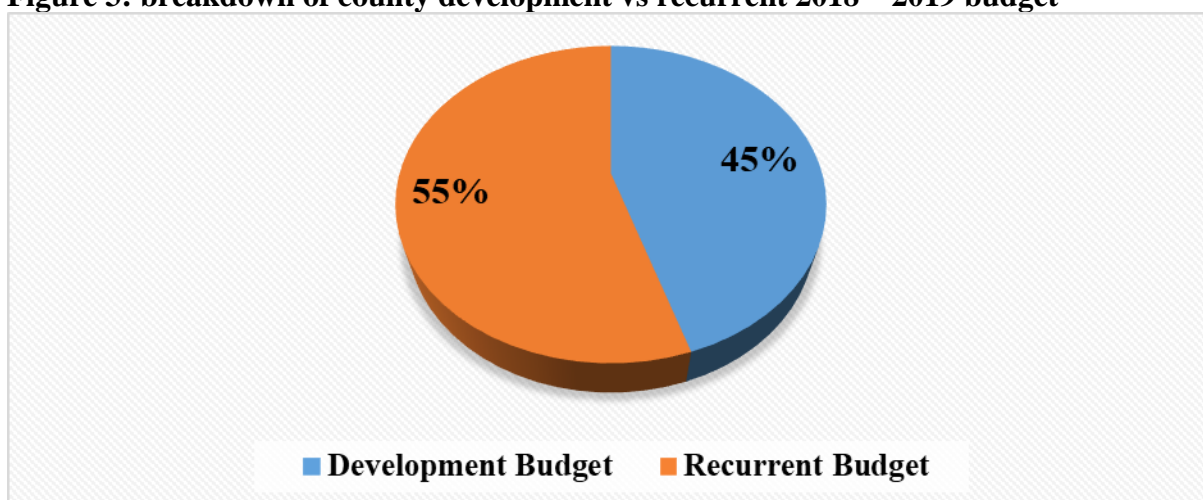
Expenditure

The broad development policies of the County government provide a clear and progressive approach on the priorities that will receive special attention in the 2018/19 FY. Special focus is given to programmes with direct impact on the five pillar County Agenda of:

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

The overall County budget for both executive and County Assembly is **Kshs 11.8 Billion** composing of **Kshs 10.7 Billion** for the county executive and **Kshs 1.03 Billion** for Kitui County Assembly. The budget is broken down into development and recurrent expenditure respectively.

Figure 3: breakdown of county development vs recurrent 2018 – 2019 budget



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Ministerial Allocation

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

Table 1: Ministerial Allocation (Kshs Million)

Ministry	Recurrent (Kshs Million)	Development (Kshs Million)	Total Allocation (Kshs Million)	%
Office of the Governor	583.4	825	1,408.40	12
Administration and Coordination	373	-	373	3.2
The County Treasury	458.1	107.4	565.6	4.8
Health and Sanitation	2,420.20	506.9	2,927.20	24.9
Basic Education, ICT and Youth Development	548.2	160.4	708.8	6
Trade, Cooperatives and Investments	325.4	789	747	6.2
Lands, Infrastructure and Urban Development	325.4	789	1,114.50	9.5
Tourism, Sports and Culture	148	124	272.1	2.3
Agriculture, Water and Livestock Development	494.8	1,219.80	1,714.60	14.6
Environment and Natural Resources	141.4	115.1	256.5	2.2
County Public Service Board	61.1	-	61.1	0.5
County Assembly	904.7	130	1,034.70	8.7
Kitui Municipality	161.8	292.8	454.6	3.9
Mwingi Town Administration	81.9	54.5	136.4	1.2
Total	5,900.80	4,839.60	11,775.20	100

Sector Specific Budget Allocations

a) Food and Water

Programme/ project	Budget (Kshs Millions)
Crop development support and management including firm input support	93
Agricultural productivity support-World bank conditional grant	140.4
Farm development and agribusiness including purchase of tractors	200
Agricultural extension services and training	36.6
Water resource development, supply infrastructure, development and irrigation	767.4
Livestock production and management	47.6
Livestock disease management and control	17.8
Total	1,303

b) Health Care

Programme/ Project	Budget (Kshs Millions)
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Programme/ Project	Budget (Kshs Millions)
Purchase of utility vehicles for logistical support and transportation of essential services	32
Staff Medical insurance	73
Health Policy, planning and financing including Universal Health cover (Data mapping, analysis and rollout of UHC); strengthening monitoring & evaluation and health management systems.	92.1
Maternal and child Health including family planning, DANIDA project, Transforming health care system for Universal care project, immunization and disease surveillance.	131
Preventing and promotive health services including communicable and non-communicable diseases prevention and control	143.3
Curative health services including forensic and diagnostics, medical drugs including equipping of various hospital facilities and other infrastructural development	691
County referral services including purchase of Ambulances	151
Free primary health (Compensation for User fees)	22.5
Health standards and quality assurance	10.7
Human resource management	1,340.30
TOTAL	2,686.9

c) Education and Youth Development

Programme/ Project	Budget (Kshs Millions)
Educational Empowerment Programme including scholarships and other educational benefits	103.7
Primary education including early childhood, ECDE classroom; purchase of teaching and learning materials.	366.8
Human resource services	119.8
Youth training and skills development including refurbishing of youth polytechnics,	232.1
Total	822.4

d) Women Empowerment

Programme/ project	Budget (Kshs Millions)
County Empowerment Fund	80.0
Upgrading women skills and other development initiatives	40.0
Total	120.0

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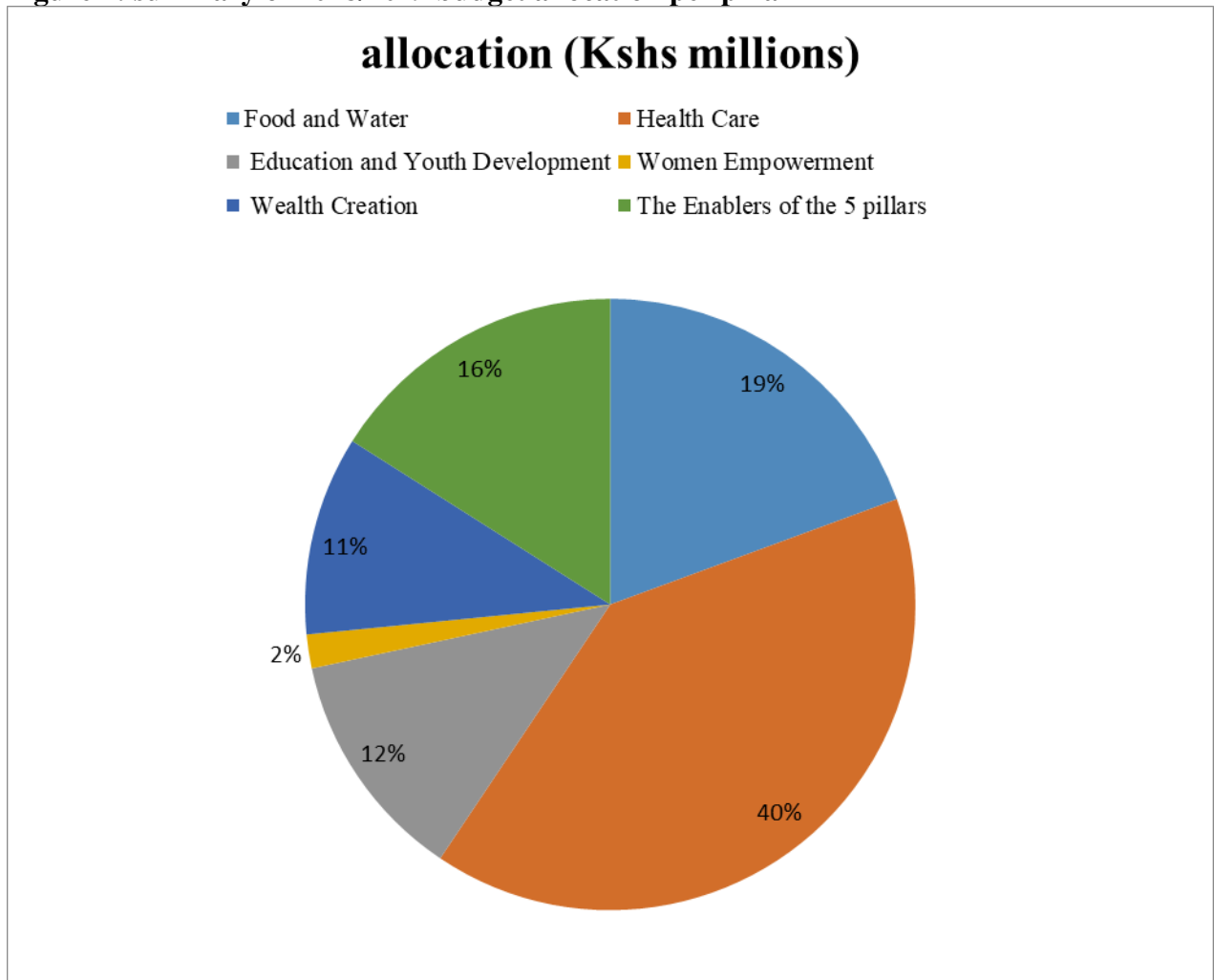
e) Wealth Creation

Programme/ project	Budget (Kshs Millions)
Purchase of land and development of Mwingi Jua Kali sector.	30
Trade development and promotion including construction of abattoirs, cottage industries, modern kiosk, purchase of livestock trucks	175.8
Branding and marketing of Kitui county products	30
County empowerment fund	180
Value addition machinery including processing machines, ballast Crushers, interlocking brick making machines and others	150
Establishment and support of Kitui county investment corporation.	20
Mineral Testing Lab	10
Development and management of sports facilities including sports talent development	67.5
Development of wildlife conservancy and tourism centres.	45
Total	708.3

The Enablers of the 5 pillars

Programme/ project	Budget (Kshs Millions)
Kitui County Emergency Fund	50
Capacity building program (World Bank Grant) i.e., Kenya Devolution Support Programme (KDSP)	57.4
ICT infrastructure development including revenue automation	55.1
Physical planning including engineering designs and design plans	40
Land survey and mapping	11.2
Support of land adjudication and settlement and titling	73.6
Housing development and human settlements including low cost housing programme,	118.5
Construction of roads and bridges including grading and marruming major roads and access roads, and road maintenance levy funds	555.8
Climate change adaptation and mitigation including tree planting and alternative livelihood programmes	34.4
Alternative energy technologies including solar lighting projects	59.9
Mineral resources development including setting up mineral testing laboratory	20.2
Total	1,076.10

Figure 4: summary of 2018/2019 budget allocation per pillar



Sign

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CEC- County Treasury.
Kitui County Government.

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3. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY GOVERNMENT OF KITUI

We have audited the accompanying financial statements of County Government of Kitui for the year ended June 30, 2018, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2017; and (v) a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

The *County's* Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the *entity's* preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2018, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Auditor General

Date

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4. STATEMENT OF CORPORATE GOVERNANCE

ABC County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County is made up of a County Assembly, County Executive and XXX number of County Government Entities. The County Assembly (CA) consists of the Members of County Assembly (MCAs) who are elected by the people to represent them in the Assembly. The CA is headed by the Speaker.

The County Executive is structured in terms of departments, headed by a County Executive Committee (CEC) Member. The CECs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution.

The County Assembly

The County Assembly is made of the MCAs. It is headed by the Speaker who is elected by the MCAs. The CA is the legislative authority in the county. It also plays an oversight role in ensuring that the county resources are well allocated and well spent. The CA is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly.

In executing its mandate, the CA has the following oversight committees:

1. Public Accounts Committee
2. Budget and Appropriations Committee

Public Accounts Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held three extra sittings to deal with arising matters. The members who served in the committee during the year were:

Table 4: Public accounts committee members

Member	Designation
Hon. Alex M Mbili	Chairperson
Hon. Alex Nganga	Vice chairperson
Antony Mbiti	Member
Velesi Musyoka	Member

Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

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Member	Designation
Hon. Boniface K Kasina	Chairperson
Hon. Baridi Felix Daudi Mbevo	Vice chairperson
Hon. Esther Kalunda Ndile	Member
Hon. James M Munuve	Member
Hon. Philip M Nguli	Member
Hon. Annastacia Mwathi Mutunga	Member
Hon. Nicholas M Mwalali	Member
Hon. Mary P Ndumbu	Member
Hon. Mary Kanini philip	Member

Table 5: Budget and appropriations committee members

In addition to the above two committees of the County Assembly, the County Government has an independent Audit Committee which was constituted in September 2018 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Audit Committee

The audit committee was constituted in October 2018. Its mandate is to advise the County Government on institutional risk management and compliance. The committee is yet to start holding its official meetings since the process of nominating members is not yet complete.

Table 6: Audit Committee members

Member	Designation
Julius Muinde	Chairperson
Peninah Mukeli	Member
Alex Munyoki	Member

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County holds regular Public Participation meetings where the different stakeholders are invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

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5. STATEMENT OF COMPLIANCE

The County Government is regulated by various laws and regulations. As a County Government, we are committed to ensuring that we have complied with all the laws and regulations governing County Governments.

- a) Financial reporting – Section 166 of the PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter. Kitui County complied with these requirements and submitted the quarterly reports within the stipulated timelines.
- b) Fiscal responsibilities – Section 107 of the PFM Act (2012) stipulates the requirements of the County Treasury in enforcing fiscal responsibility.
 - “The county government’s recurrent expenditure shall not exceed the county government’s total revenue” – in FY 2017/2018, Kitui County complied with this requirement whereby the recurrent expenditure was **KShs 6.5 B** against total revenues of **KShs 9.5 B**.
 - “A minimum of thirty percent of the county government’s budget shall be allocated to the development expenditure” – in FY 2017/2018, **KShs 5.05B** (45 %) was allocated to development expenditure against a total budget of **KShs 11.2B**.

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6. 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, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2018, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on _____ 2018.

County Executive Committee member – Finance

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7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016-2017
		KShs	KShs
RECEIPTS			
Exchequer releases	1	8,652,300,000	7,841,480,359
Proceeds from Domestic and Foreign Grants	2	183,811,098	150,470,244
Transfers from Other Government Entities	3	400,357,784	302,701,288
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	335,127,474	315,347,363
Returned CRF issues	10	-	-
TOTAL RECEIPTS		9,571,596,356	8,609,999,254
PAYMENTS			
Compensation of Employees	11	3,625,352,819	2,996,785,516
Use of goods and services	12	2,538,294,437	2,108,399,850
Subsidies	13	-	-
Transfers to Other Government Entities	14	163,917,569	-
Other grants and transfers	15	166,500,777	217,843,264
Social Security Benefits	16	11,472,038	775,118
Acquisition of Assets	17	3,209,189,169	3,696,902,476
Finance Costs, including Loan Interest	18	15,965	26,068
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other payments	20	-	-
TOTAL PAYMENTS		9,714,742,774.7	9,012,880,226

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 _____ 2018 and signed by:

 Chief Officer
 Name: **Enoch Nguthu**

 Accountant General
 Name: **Joel Muyanga**
 ICPAK Member Number: **17969**

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7.2. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018	2016-2017
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,503,157,092.80	1,570,890,571.00
Cash Balances	21B	1,512,005.00	4,276,809.00
Total Cash and cash equivalent		1,504,669,097	1,575,167,380.00
Accounts receivables – Outstanding Imprests	22	9,994,888.00	13,968,672.00
TOTAL FINANCIAL ASSETS		1,514,663,985.80	1,589,136,052.00
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	319,880,022.20	277,115,001.00
NET FINANCIAL ASSETS		1,194,783,963.60	1,312,021,051.00
REPRESENTED BY			
Fund balance b/fwd	24	1,292,798,808	1,292,798,808
Prior year adjustments	25	45,131,575	-
Surplus/Deficit for the year		(143,146,418.65)	(402,880,972)
NET FINANCIAL POSITION		1,194,783,963.60	889,917,836

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 _____ 2018 and signed by:

 Chief Officer
 Name: **Enoch Nguthu**

 Accountant General
 Name: **Joel Muyanga**
 ICPAK Member Number: **17969**

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7.3. STATEMENT OF CASHFLOWS

	Note	2017-2018	2016 - 2017
		KShs	KShs
Receipts from operating income			
Exchequer Releases	1	8,652,300,000	7,841,480,359
Proceeds from Domestic and Foreign Grants	2	183,811,098	150,470,244
Transfers from Other Government Entities	3	400,357,784	302,701,288
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
Other Receipts	9	335,127,474	315,347,363
Return CRF issues	10	-	-
Total Operating Receipts		9,571,596,356	8,609,99,254
Payments for operating expenses			
Compensation of Employees	11	3,625,352,819	2,996,785,516
Use of goods and services	12	2,538,294,437	2,108,399,850
Interest payments	13	-	-
Subsidies	14		781,749,766
Transfers to Other Government Units	15	163,917,569	-
Other grants and transfers	16	166,500,777	217,843,264
Social Security Benefits	17	11,472,038	775,118
Finance Costs, including Loan Interest	18	15,965	26,068
Other Payments	20	-	
Total operating Payments		6,505,553,606	5,323,829,816
Adjusted for:			
Adjustments during the year		83,922,812	291,083,673
Net cash flow from operating activities		3,149,965,562.0	3,577,253,111
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	18	-3,209,189,169	3,689,050,410
Net cash flows from Investing Activities		- 3,209,189,169	3,689,050,410
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH		-59,223,606.00	- 111,797,299

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EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	21	1,575,167,380	1,551,668,328
Cash and cash equivalent at END of the year	21	1,504,669,098	1,575,167,380
As per Statement of Assets		1,504,669,098	1,575,167,380

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 _____ 2018 and signed by:

 Chief Officer - Finance
 Name: **Enoch Nguthu**

 Accountant General
 Name: **Joel Muyanga**
 ICPAK Member Number: **17969**

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7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Utilization Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	8,368,427,839	283,872,161	8,652,300,000	8,652,300,000		0%
Proceeds from Domestic and Foreign Grants	269,220,781	143,197,527	412,418,308	183,811,098	228,607,210	55%
Transfers from Other Government Entities	307,716,611	24,419,445	332,136,056	400,357,784	(68,221,728)	-21%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	702,040,500	-173,627,424	528,413,076	335,127,474	193,290,602	37%
Return CRF issues	226,000,000	1,092,085,375	1,318,085,375	1,318,085,375	-	100%
TOTAL	9,873,405,731	1,369,947,084	11,243,352,815	10,889,681,731	353,676,084	3%
PAYMENTS						
Compensation of Employees	3,418,478,162	4,490,343	3,422,968,505	3,625,352,819	202,384,314	6%
Use of goods and services	1,890,692,041	677,314,175	2,568,006,216	2,538,294,437	29,711,779	1%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	896,617,161	93,152,437	989,769,958	163,917,569	825,852,029	83%
Other grants and transfers	424,061,715	-198,362,291	225,699,424	166,500,777	59,198,647	26%
Social Security Benefits	-	10,500,000	10,500,000	11,472,038	972,038	9%
Acquisition of Assets	3,285,073,652	782,852,420	4,026,409,072	3,209,189,169	817,219,803	20%
Finance Costs, including Loan Interest				15,965	15,965	0%
Repayment of principal on borrowings						0%
Other Payments						0%
TOTAL	9,873,405,731	1,369,947,084	11,243,352,815	9,714,742,775	1,528,610,040	14%

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

(a) Xxx

(b) Xxx

(c) Xxx

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23) The total actuals on comparable basis for the combined statement should tie to the totals under the Statement of Receipts and Payments.)

The entity financial statements were approved on _____ 2018 and signed by:

Chief Officer
Name: **Enoch Nguthu**

Accountant General
Name: **Joel Muyanga**
ICPAK Member Number: **17969**

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7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Utilisation difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	5,461,139,215	676,153,153	6,137,295,368	6,771,541,614	-178,735,595	-3%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Transfers from Other Government Entities	87,216,611	-64,716,705	22,499,906	23,144,998	645,092	3%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds						
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	702,040,500	-173,627,424	528,413,076	335,127,474	-193,285,602	-37%
Return CRF issues						
TOTAL	6,250,396,326	-437,812,024	6,688,208,350	7,129,814,086	-371,376,105	-5%
PAYMENTS						
Compensation of Employees	3,230,774,208	142,761,985	3,373,536,193	3,619,401,819	-245,865,626	7%
Use of goods and services	1,717,601,163	367,760,238	2,085,361,401	2,186,898,125	-101,536,724	5%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	866,617,161	-53,635,320	812,981,841	680,285,289	132,696,552	16%
Other grants and transfers	244,061,715	-38,400,000	205,661,715	117,195,982	88,465,733	11%
Social Security Benefits	-	10,500,000	10,500,000	1,415,936	9,084,064	87%
Acquisition of Assets	191,342,079	8,825,121	200,167,200	133,064,389	67,102,811	34%
Finance Costs, including Loan Interest				15,965	-15965	0%
Repayment of principal on borrowings						0%
Other Payments						0%

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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Utilisation difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
TOTAL	6,250,396,326	437,812,024	6,688,208,350	6,738,277,506	50,069,156	-1%

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

- (a) Xxx
- (b) Xxx
- (c) Xxx
- (d) Xxx
- (e) Xxx

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23) The totals under this statement when summed up with the totals under the development statement should tie with the combined statement.)

The entity financial statements were approved on _____ 2018 and signed by:

 Chief Officer
 Name: **Enoch Nguthu**

 Accountant General
 Name: **Joel Muyanga**
 ICPAK Member Number: **17969**

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7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Utilisation difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,907,288,624	-392,283,992	2,515,004,632	2,691,792,389	-176,787,757	-7%
Proceeds from Domestic and Foreign Grants	269,220,781	143,197,527	412,418,308	183,811,098	228,607,210	55%
Transfers from Other Government Entities	220,500,000	89,136,150	309,636,150	377,212,786	-67,576,636	-22%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	-	-	-	-	-	0%
Return CRF issues	226,000,000	1,092,085,375	1,318,085,375	1,318,085,375	-	0%
TOTAL	3,623,009,405	932,135,060	4,555,144,465	4,570,901,648	-15,757,183	0%
PAYMENTS						
Compensation of Employees	187,703,954	- 138,271,642	49,432,312	5,951,000	43,481,312	88%
Use of goods and services	173,090,878	309,553,937	482,644,815	351,396,312	131,248,503	27%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	30,000,000	146,787,757	176,787,757	163,917,569	12870188	7%
Other grants and transfers	180,000,000	- 159,962,291	20,037,709	49,304,795	-29,267,086	-146%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	3,052,214,573	774,027,299	3,826,241,872	3,041,571,401	784,670,471	21%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%

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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Utilisation difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
TOTALS	3,623,009,405	932,135,060	4,555,144,465	3,612,141,077	943,003,388	21%

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

- (a) Xxx
- (b) Xxx
- (c) Xxx
- (d) Xxx
- (e) Xxx

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23) The totals under this statement when summed up with the totals under the recurrent statement should tie with the combined statement.)

The entity financial statements were approved on _____ 2018 and signed by:

 Chief Officer
 Name: **Enoch Nguthu**

 Accountant General
 Name: **Joel Muyanga**
 ICPAK Member Number: **17969**

7.7. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling.

The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting entity

The financial statements are for the Kitui County Government. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 and comprises of (Kitui County Executive and Kitui County Assembly.)

The consolidated financial statements include all budgetary entities controlled by the County Government. A detailed schedule of consolidated entities is included under appendix xxx.

3. Basis of consolidation

This consolidation is based on unaudited financial statements submitted by the individual entities to the Office of the Auditor General as at 30th September 2018 with a copy to the Controller of Budget, the County Treasury and the Commission on Receipts Allocation.

The financial statements are aggregated on a line by line basis with the inter-entity transactions of receipts and payment being eliminated at consolidation level to avoid overstatement of receipts or payments.

The entities' accounting policies have been adjusted to form a consistent basis, where their effect is deemed material to this consolidated financial statement.

4. Elimination

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Material balances between entities included in this consolidation have been eliminated. This has been informed by the inter-entity elimination template that is completed by the entities and submitted to the County Treasury.

5. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

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.

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Undrawn external assistance

County Own Generated Receipts

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

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.

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.

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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.

6. In-kind contributions

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

7. 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 2018, this amounted to **KShs 257,788,697.20** compared to **KShs 277,115,000.80** in prior period as indicated on note xxxx.

There were no other restrictions on cash during the year.

8. 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.

9. 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

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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.

10. 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.

11. Pending bills

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

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th March 2017 for the period 1st July 2017 to 30 June 2018 as required by law. There was 3 number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

14. 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.

15. 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.

16. 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.

17. Disclosure of entities included in consolidation

The County Government consolidated financial statements consist of a total of 2 entities consolidated for the financial year ended 30th June 2018 that are considered as budgetary entities. These entities, together with their results for the year are disclosed under appendix xxx.

18. Disclosure of entities excluded from consolidation

None of the entities eligible for consolidation under the County Government budgetary cluster for the year ended 30th June 2018 has been excluded from consolidation

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7.8 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2017 - 2018	2016 - 2017
	KShs	KShs
Total Exchequer Releases for quarter 1	-	1,333,051,661
Total Exchequer Releases for quarter 2	1,211,322,000	1,293,844,258
Total Exchequer Releases for quarter 3	3,158,089,500	1,960,370,090
Total Exchequer Releases for quarter 4	4,282,888,500	3,254,214,350
Total	8,652,300,000	7,841,480,359

(State the amount received vis a vie amount included in the CARA. Ensure this amounts are reconciled with CARA)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Amount in foreign currency	2017 - 2018	2016 - 2017
		KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)			
(Insert name of donor)	-	-	-
Grants Received from Multilateral Donors (International Organisations)			
DANIDA		20,982,159	18,495,000
THSUCP-WORLD BANK		58,554,018	131,975,244
USER FEES		-	-
KDSP - WORLD BANK		53,665,066	-
Youth poly grant-world bank		-	-
NARIGP-world bank		50,609,855	-
Grants Received from other levels of government			
(Insert name of donor)	-	-	-
Total		183,811,098	150,470,244

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017 - 2018	2016 - 2017
	KShs	KShs
Transfers from Central government entities	309,636,150	120,484,292
Kenya Roads Board Fuel Levy Fund	-	182,216,996
Ministry of Health Maternity fees	23,144,998	-
Ministry of Health User fees Forgone	-	-
Ministry of Health Result Based Financing	-	-
Ministry of Health World Bank	67,576,636	-
Ministry of Youth - Youth poly grant	-	-
Transition Authority	309,636,150	120,484,292
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	400,357,784	302,701,288

(Give a brief description of what the transfers relate to and from whom they were received)

4. PROCEEDS FROM DOMESTIC BORROWINGS

Description	2017 - 2018	2016 - 2017
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

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

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5. PROCEEDS FROM FOREIGN BORROWINGS

Description	2017 - 2018	2016 – 2017
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

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

6. PROCEEDS FROM SALE OF ASSETS

Description	2017 - 2018	2016 – 2017
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

Description	2017 - 2018	2016 – 2017
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals & Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Total	-	-

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

Description	2017 - 2018	2016 - 2017
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
	-	-
Total	-	-

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

9. COUNTY OWN GENERATED RECEIPTS

SOURCE	2017/2018 FY	2016/2017 FY
Interest Received	-	-
Profits and Dividends	-	-
Rents	10,945,225	-
Property Income	5,646,985	4,215,724
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	16,522,892	17,949,586
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	481,843	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	556,183	-
Fines Penalties and Forfeitures	1,409,113	2,927,413
Receipts from Voluntary transfers other than grants	-	-
Business Permits	11,692,190	-
Cesses	70,692,395	101,194,240
Poll Rates	-	-
Plot Rents	8,173,262	-
Other Local Levies	8,342,676	14,458,434

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Administrative Services Fees			36,783,809	40,000
Various Fees			7,005,576	19,084,462
Council'S Natural Resources Exploitation			6,439,480	-
Sales Of Council Assets			-	-
Lease / Rental Of Council's Infrastructure Assets			-	-
Infrastructure assets			1,075,150	706,600
Other Miscellaneous Revenues			76,331,431	76,658,936
Insurance Claims Recovery			-	-
Medium Term Loans (1-3 Yr Repayment)			-	-
Long Term Loans (Over 3 Yr Rpayment)			-	-
Transfers From Reserve Funds			-	-
Donations			-	-
Fund Raising Events			-	-
Reciept From Financial Assets Loan			-	-
Market/Trade Centre Fee			29,549,870	39,637,315
Vehicle Parking Fees			19,850,355	19,736,610
Housing			-	2,193,030
Social Premises Use Charges			-	-
School Fees			-	-
Education receipts			-	-
Public Health Services			-	-
Public Health Facilities Operations			12,044,337	-
Environment & Conservancy Administration			192,149	-
Slaughter Houses Administration			20,000	1,753,080
Water Supply Administration			6,220,858	4,795,370
Sewerage Administration			-	-
Health & sanitation fees			-	-
Technical Services Fees			-	-
External Services Fees			5,146,695	9,996,563

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System Required Revenue A/cs			-	-
Other Receipts Not Classified Elsewhere			5,000	-
Total			335,127,474	315,347,363

10. RETURNED CRF ISSUES

	2017 - 2018	2016 – 2017
	KShs	KShs
Recurrent account	-	-
Development account	-	-
Deposit account	-	-
Total	-	-

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

11. COMPENSATION OF EMPLOYEES

Description	2017 - 2018	2016 – 2017
	KShs	KShs
Basic salaries of permanent employees	3,022,042,131	2,406,183,534
Basic wages of temporary employees	480,321,490	438,096,774
Personal allowances paid as part of salary	61,852,611	122,710,442
Personal allowances paid as reimbursements		-
Personal allowances provided in kind	-	-
Pension and other social security contributions	18,688,610	20,728,867
Compulsory national social security schemes	42,447,977	-
Compulsory national health insurance schemes		-
Social benefit schemes outside government	-	9,065,899
Other personnel payments	-	-
Total	3,625,352,819	2,996,785,516

(Give brief explanation including the comparative number of employees)

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12. USE OF GOODS AND SERVICES

Description	2017 – 2018	2016 – 2017
	KShs	KShs
Utilities, supplies and services	37,460,757	153,050,926
Communication, supplies and services	29,640,749	30,802,247
Domestic travel and subsistence	552,619,921	483,729,364
Foreign travel and subsistence	42,159,729	42,269,745
Printing, advertising and information supplies & services	128,167,270	147,355,186
Rentals of produced assets	12,436,411	14,051,790
Training expenses	180,695,389	102,642,135
Hospitality supplies and services	190,836,403	145,948,030
Insurance costs	120,424,041	113,867,666
Specialized materials and services	610,455,732	438,082,289
Office and general supplies and services	77,968,184	54,957,209
Other operating expenses	222,602,961	66,161,534
Routine maintenance – vehicles and other transport equipment	112,913,953	174,493,054
Routine maintenance – other assets	98,936,043	49,954,232
Fuel Oil and Lubricants	109,928,640	91,034,443
Total	2,538,294,437	2,108,399,850

(Give a brief explanation of this category of expenses)

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2017 - 2018	2016 – 2017
	KShs	KShs
Subsidies to Public Corporations		
<i>See list attached</i>	-	-
(insert name)	-	-
Subsidies to Private Enterprises and Individuals		
<i>See list attached</i>	-	-
TOTAL	-	-

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

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017 - 2018	2016 – 2017
	KShs	KShs
Transfers to Central government entities		
<i>See attached list on annex xxxx</i>	-	-
Transfers to Other Counties Government Entities		
Transfer to County Assembly		
Transfer to Dispensaries	163,917,569	-
TOTAL	163,917,569	-

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

15. OTHER GRANTS AND TRANSFERS

Description	2017 - 2018	2016 – 2017
	KShs	KShs
Scholarships and other educational benefits	151,863,077	217,843,264
Emergency relief and refugee assistance	14,637,700	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	166,500,777	217,843,26

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(Provide explanation as to what other grants and payments relate to and who is the beneficiary)

16. SOCIAL SECURITY BENEFITS

Description	2017 - 2018	2016 - 2017
	KShs	KShs
Government pension and retirement benefits	10,056,102	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	1,415,936	775,118
Total	11,472,038	775,118

(Explain where the benefits are remitted and who the beneficiaries are)

17. ACQUISITION OF ASSETS

	2017 - 2018	2016 - 2017
Non-Financial Assets	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	525,111,927	721,519,083
Refurbishment of Buildings	106,955,520	113,106,662
Construction of Roads	444,825,833	537,193,066
Construction and Civil Works	1,354,415,015	1,585,520,205
Overhaul and Refurbishment of Construction and Civil Works	47,341,438	-
Purchase of Vehicles and Other Transport Equipment	93,437,574	55,330,526
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	1,807,267	2,079,164
Purchase of Office Furniture and General Equipment	83,068,181	77,184,471
Purchase of ICT Equipment	6,196,150	14,919,482
Purchase of Specialized Plant, Equipment and Machinery	202,246,459	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	782,133	309,509,854
Purchase of Certified Seeds, Breeding Stock and Live Animals	81,312,438	1,309,624
Research, Studies, Project Preparation, Design & Supervision	223,056,405	26,926,009

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Rehabilitation of Civil Works	30,580,070	227,091,764
Acquisition of Strategic Stocks and commodities		10,572,126
Acquisition of Land	-	-
Acquisition of Intangible Assets	8,052,759	6,788,374
Sub-Total non-financial assets	3,209,189,169	3,689,050,410
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total	3,209,189,169	3,689,050,410

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Description	2017 - 2018	2016 - 2017
	KShs	KShs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings		
Interest Payments on Guaranteed Debt Taken over by Govt		
Bank Charges	15,965	26,068
Interest on Domestic Borrowings (Non-Govt)		
Interest on Borrowings from Other Government Units		
Total	15,965	26,068

18. REPAYMENT OF PRINCIPAL ON DOMESTIC AND FOREIGN BORROWING

Description	2017 - 2018	2016 - 2017
	KShs	KShs
Repayments on Borrowings from Domestic Creditors		
Principal Repayments on Guaranteed Debt Taken over by Government		
Repayments on Borrowings from Other Domestic Creditors		
Repayment of Principal from Foreign Lending & On – Lending		
Total		

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19. OTHER PAYMENTS

Description	2017 - 2018	2016 – 2017
	KShs	KShs
Budget Reserves		
Civil Contingency Reserves		
Other payments not classified elsewhere		

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21A. BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2017 – 2018	2016 – 2017
				KShs	KShs
Kitui County Revenue Fund 1000171111		Revenue		855,875,675	1,010,593,376
Kitui County Recurrent 1000170654		Recurrent		994	63,891,105
Kitui County Development 1000170638		Development		367,807	42,767
Kitui County Deposit 1000217127		Deposit		257,788,697	277,115,001
Resource Based Fund A/C 1000297247		Donor-Development		6,116,502	120,409,006
Kitui County Transforming Health System for Universal Care Project 1000334142		Donor-Development		41,532,018	-
Kitui county Natural Agricultural Rural grant project 1000366998		Donor development		31,287,940	-
Kitui Devolution Support Program 1000371064		Development		7,591,798	-
Kitui Roads Maintenance Fuel Levy Account 1000353651		development		96,218,080	-
Kitui County Village		Donor Dev		67,576,636	-

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Polytechnics Grant 1000367008					
Kitui County Assembly Recurrent Account 1000197919		Recurrent		-	-
Kitui County Assembly Development Account 1000197927		Development		900,838	25,287,067
Kitui County Roads Maintenance Fuel Levy		Development		-	53,987,995
Kitui District Hosp Operations Account		Recurrent		1,757,788	18,305,600
Kauwi Sub Dist Hosp Operations Account		Recurrent		1,075,010	1,333,602
Nuu Sub Dist Hosp Operations Account		Recurrent		164,784	161,365
Kitui County Revenue Collection		Recurrent		8,551,909	3,451,762
Kitui County Standing GVT Impest		Recurrent		3,866,969	1,193,457
Katulani Sub Dist Hosp Operations Account		Recurrent		521,304	1,828
Ikanga Sub Dist Hosp Operations Account		Recurrent		126,708	52,421
Mutito Sub Dist Hosp Operations Account		Recurrent		282,195	859,788
Mwingi District Hosp Operations Account		Recurrent		460,637	1,662
Tseikuru Sub Dist Hosp Operations Account		Recurrent		78,193	41,595

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Migwani Sub Dist Hosp Operations Account		Recurrent		45,548	39,968
Kyuso Sub Dist Hosp Operations Account		Recurrent		41,300	23,192
Kitui gratuity account		Recurrent		62,091,325	-
Zombe sub district Hosp operations account		Recurrent		14,307	-
Mutomo subdistrict hosp operations account		Recurrent		-	-
Ikutha sub district hosp operations account		Recurrent		85,499	-
Kyangi Sub Dist Hosp Operations Account		Recurrent		163,173	162,838
Kitui County Assembly Operations Account		Recurrent		6,814	-6,064,824
Kitui Pro-Poor Account		Development		39,032,399	0
KCEP-CRAL		Development		1,297,746	0
NARIGP		Development		18,236,500	0
Total				1,503,157,093	1,570,890,571

*Amount should be as per amount in the cash book.

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21B. CASH IN HAND

Description	2017 – 2018	2016 – 2017
	KShs	KShs
Cash in Hand – Held in domestic currency	1,512,005	4,276,809
Cash in Hand – Held in foreign currency	-	-
Total	1,512,005	4,276,809

Cash in hand should also be analysed as follows:

Description	2017 – 2018	2016 – 2017
	KShs	KShs
Location 1 - Ministry of Trade, Industry, IT and Cooperatives	-	-
Location 2 - Ministry of Finance & Economic Planning - Payments	2,123	2,612,612
Location 3 - Kitui Level IV Hospital	174,246	42,755
Location 4 - Mwingi Level IV Hospital	-	13,940
Location 5 - Ministry of Finance & Economic Planning - Receipts	800,000	1,271,397
Location 6 - Ministry of Agriculture - ATC		
Location 7 - Mwingi Town - Revenue Office	532,920	336,105
Location 8- Kitui County Assembly Cash Office	2,716	
Total	1,512,005	4,276,809

Provide cash count certificates for each]

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2017 – 2018	2016 – 2017
	KShs	KShs
Government Imprests	9,994,888	13,968,672
Clearance accounts	-	-
Total	9,994,888	13,968,672

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

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Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Tom Ouma Ojwang	15/01/2018	93,000.00	-	93,000
Boniface Mwaniki Njue	03-01-18	120,000.00	-	120,000
James Ndwiga Muchira	26/04/2018	123,560.00	-	123,560
Martin Sele Kyevea	03-07-18	46,000.00	-	46,000.00
Bernard Macharia Mwangi	04-04-18	816,400.00	-	816,400.00
David Mutunga Kyalo	02-05-18	133,000.00	-	133,000.00
Dominic Mutisya Mumbu	29/09/2017	505,600.00	-	505,600.00
Rachael Katuku Ithua	26/01/2018	492000.00	-	492000.00
Emmanuel Mutisya Mbondo	17/01/2018	21,800.00	-	21,800.00
Faith Kathini Moki	29/11/2017	483,100.00	-	483,100.00
Stanley Wambua Ngove	29/11/2017	210,000.00	-	210,000.00
Anderson Bahati Wambua	18/06/2018	40,700.00	-	40,700.00
Sammy Mutua Mbuvi	20/06/2018	89,050.00	-	89,050.00
peter Muimi Yanninga	13/05/2018	30,000.00	-	30,000.00
Philip Mutinda mumo	04-12-18	1,061,484.00	-	1,061,484.00
Sebastian Muli Sausi	24/11/2017	10,000.00	-	10,000.00
Joseph MusyOoka Mutemi	18/06/2018	470,200.00	-	470,200.00
Remie Mbiku Nzioki	04-06-18	116,800.00	-	116,800.00
Kelvin Mulyu Kithonga	18/06/2018	1,254,500.00	-	1,254,500.00
Godfrey Issika Maithya	31/05/2018	879300.00	-	879300.00
Michael Kivwii	31/05/2018	69,300.00	-	69,300.00
Faith Munanie Paul	23/05/2018	84,550.00	-	84,550.00
Regina Kivungo	19/01/2018	50,000.00	-	50,000.00
Simon Mwangangi Kilonzo	29/03/2018	279,800.00	-	279,800.00
Boniface Musee Musili	29/03/2018	222,000.00	-	222,000.00
Chris Kitheka Muema	22/03/2018	308,100.00	-	308,100.00
Samuel Kimanzi	29/03/2018	452,400.00	-	452,400.00
Jacob Maundu Kakundi	25/04/2018	543,342.00	-	543,342.00
Eunice Ndulu Muaa	18/06/2018	602,000.00	-	602,000.00
Charles Kimanzi Mati	10//05/2018	352,800.00	-	352,800.00
Margaret Angela Mutemi	20/06/2018	33,500.00	-	33,500.00
Munyasya nzese Musya	18/06/2018	600.00	-	600.00
Total		9,994,886	-	9,994,886

23. ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2017 – 2018	2016 – 2017
	KShs	KShs
Deposits	257,788,697	277,115,001

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Retentions	62,091,325	-
Total	319,880,022	277,115,001

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

	2017 – 2018	2016 – 2017
	KShs	KShs
Bank accounts	1,503,157,093	1,551,668,328
Cash in hand	1,512,005	4,276,809
Accounts Receivables	9,994,888	13,968,672
Accounts Payables	-	-
	319,880,022	277,115,001
Total	1,194,783,964	1,292,798,808

[Provide short appropriate explanations as necessary]

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2017 – 2018	2016 – 2017
	KShs	KShs
Adjustments on bank account balances	45,131,575	-
Adjustments on cash in hand		
Adjustments on payables		
Adjustments on receivables		
Others (<i>specify</i>)		
	45,131,575	-

7.9. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017/2018	2016/2017
	KShs	KShs
Construction of buildings	77,481,553	217,408,437
Construction of civil works	690,725,319	741,167,472
Supply of goods	103,003,414	96,944,442
Supply of services	180,877,088	160,771,697

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	1,052,087,373	1,216,292,048
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2. PENDING STAFF PAYABLES (See Annex 2)

	2017/2018	2016/2017
	KShs	KShs
Senior management	5,577,245	515,600
Middle management	11,899,360	394,328
Unionisable employees	3,946,393	1,780,835
Others (<i>specify</i>)	2,329,650	-
	23,752,648	2,690,763

3. OTHER PENDING PAYABLES (See Annex 3)

	2017/2018	2016/2017
	KShs	KShs
Amounts due to National Government entities	25,912,761	0
Amounts due to County Government entities	-	0
Amounts due to third parties	65,922,712	0
	91,835,472	-

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

4. INVESTMENTS (See Annex 5)

Investments represent the County Government's investment in local entities. These investments are recognised at nominal value and where denominated in foreign currency, these are translated at closing exchange rate as at 30th June.

Details	FY 2017/18	FY 2016/17
	KShs	KShs
Investment in County Corporations	xxx	xxx
Investment in County Linked Entities	xxx	xxx
Total	xxx	xxx

Detailed breakdown of these investments including the shareholding percentage is provided under the Annex 5.

5. RELATED PARTIES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Government:

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- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2017/2018	2016/2017
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	69,259,372	69,259,372
Transfers to related parties		
Transfer to the County Assembly	811,034,003.00	781,749,766.00
Transfers to other County Government Entities-Facilities	163,917,569.00	-
Transfers to Development Projects	0	0
Transfers to non-reporting entities e.g. schools and welfare	0	0
Transfers to County Water Service Providers	0	0
Expenses paid on behalf of County Water Service Providers	0	0
Total Transfers to related parties	974,951,572.00	781,749,766.00
Transfers from related parties		
Transfers from the Exchequer	8,652,300,000.00	7,841,480,359.00
Transfers from MDAs	400,357,784	302,701,288.00
Transfers from SCs and SAGAs- National Government		
Transfers from donor funding	183,811,098.00	150,470,244.00
Total Transfers from related parties	9,236,468,882.00	8,294,651,891.00

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8. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.3	Development Budget	The low absorption rate under the county ministry of coordination and administration was caused by the delays in completion of construction of ward administration offices at year end. The delay was caused by the lengthy process of identifying the land, purchasing land where public land was not available and the lengthy procurement process.	Spending entity Accounting officer	Resolved	2018
1.4	Recurrent Expenditures	The recurrent budget balances were supposed to be utilized while supervising the development projects and since the project had not been completed thus non utilization of the money. Government pension & retirement and social security benefit budget were funds set aside to cater for gratuity provision for the county executive officers on contract and county assembly members. The money had not yet been paid out by the end of FY 2014/2015.	Spending entity Accounting officer	Resolved	2016
1.6.2	Un-Disclosed Revenue	County Governments have lists of assets and liabilities which are yet to be verified by the Intergovernmental Technical	Intergovernmental relations technical	Not 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 (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Receivables	<p>Relations Committee and handed over.</p> <p>We did not disclose any former Local Authorities assets or liabilities in the Financial Statements because they had not been verified by Transition Authority. The Intergovernmental Technical Relations Committee has now constituted county committees for the verification of former Local Authorities assets or liabilities</p> <p>The Kshs 1,281,220 relates to market stall rent arrears which were accumulated by the defunct local authority. The amount is in the Local Authority Integrated Financial Operation management system (LAIFOMS) used by the former Mwingi Town Council which is subject to verification.</p>	Committee Receiver of revenue	Resolved	2017
2.0	Fixed Assets Register	<p>The transfer of assets and liabilities from both the defunct Local Authority and devolved function by national government was mandated to the transition authority. During its tenure the authority undertook the audit/inventory of the same and compiled an asset and liability register which has now been transferred to inter-governmental relation committee for finalization and subsequent advice to entities. The fixed assets which will be transferred to the county will</p>	Chief officer-Treasury	Fixed asset preparation - contracted	2018

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		form the opening balance for the assets register. The County is in the process of developing both a Fixed Assets Policy and a Fixed Assets Register which were not in place during the audit. The county has prepared an assets list.			
3.1	Cash and Bank	The county opens Bank Accounts only when it is prudently necessary in efforts to improve service delivery. We operate a centralized cash management system where a central banking arrangement is used to control finances for all the decentralized units. However, we have 11 eleven Hospitals, Health centres and Dispensaries (237) spread across the county whom for purposes of effectively being able to address patients' needs at the local levels, it is necessary to have Bank Accounts for each facilities, further due to the fact that the health centres and dispensaries are funded to some lever by development partner county have to comply with those condition which include proper financial management with separate bank account thus resulting to several bank accounts being operated. The County has six main accounts held at central bank of Kenya	Chief finance officer	Resolved	Continuous
3.2	Maintenance of	<i>Our main Bank Accounts namely Recurrent and Development held</i>	Assistant accounta	Resolved	Continuous

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Cash Books	<i>at Central Bank of Kenya are transacted through IFMIS, hence our cashbooks for the same should be system based. However, the accounts receivable module in IFMIS is not active leading to an incomplete system cashbook. The county maintains a parallel manual cashbook The IFMIS department is currently in the process of rolling out the accounts receivable module to ensure a complete IFMIS system cash book can be generated</i>	nt general		
4.1	Unsupported Financial Statement Balances	<i>The Kshs. 49,955,923 was an uncleared payment to KEMSA for medical drugs at the close of the FY 2013/2014. When the County was sweeping funds balances to the County Revenue Account in Central Bank of Kenya at the close of the FY, the amount was not transferred with a view that the payment would materialize. This amount was appropriated through a supplementary budget and disclosed through a note in the financial statements supported by the relevant bank statement availed to the auditors. An amount of Kshs. 3,456,753 relating to transfers of funds to county Hospitals / Health Centres was done through payment vouchers which have been summarized as per attached summaries.</i>	Assistant accountant general	Resolved	2018
4.2	Inaccuracy of	<i>The differences noted in the consolidated accounts affecting:</i>	Assistant accountant	Resolved	Continuous

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	the Financial Statements	<p><i>Acquisition of Assets, Use of goods and services and Inaccurate Compensation of Employees relate to Inter-Account Transfers between the assembly and the Executive. It should be observed that while the County assembly reported Kshs. 868,640,961 the Executive reported a figure of Ksh.687,982,695. The difference of Kshs. 180,658,266 is attributable to timing differences of Ksh.116,000,000 MCAs Car Loan fund which the Executive reported in 2013/14 with Assembly reporting for it in 2014/2015, Kshs. 10,000,000 similarly mistimed by the two entities, a Ksh.4,878,000 County Executive expense which was also reported by the assembly causing duplication, Stale cheques of Kshs. 23,422,815 which were erroneously reported as new sources of income by the Assembly and Kshs. 26,357,451 Compensation of Employees paid by the Assembly in 2013/14 but reported in the current period.</i></p> <p><i>It is worth noting that in the previous period the separate entities were audited as one entity hence the challenge in aligning some transactions to their right financial period</i></p>	nt general		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<i>With respect to Acquisition of Assets, the County Executive reported a figure of Kshs. 3,000,966,700 while County Assembly had an amount of Kshs. 208,429,001 in the financial statements and produced schedules to support the same.</i>			
7.0	Irregular Recruitment	<i>The Board recruits employees from approved requests by County Departments. The appointment of drivers at Job Group 'D' (driver III) was not an exception from this principle. The need to employ the 53 drivers was approved by the cabinet as per the attached cabinet memo and a follow up letter from the office of the County Secretary (attached). The recruitment of other cadres followed this principle and was done on a need basis.</i>	Secretary to Kitui county public service board	Resolved	2017

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;

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- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

CEC, County Treasury

Sign.....

Date.....

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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Periodic	Equitable share	DANIDA	Level 5 hospitals allocation	Total Transfers from the National Treasury
	Kshs	Kshs	Kshs	Kshs
Exchequer Releases for quarter 1	-	-	-	-
Exchequer Releases for quarter 2	1,211,322,000	20,982,159	-	1,232,304,159
Exchequer Releases for quarter 3	3,158,089,500	-	-	3,158,089,500
Exchequer Releases for quarter 4	4,282,888,500		-	4,282,888,500
Total	8,652,300,000	20,982,159	-	8,673,282,159

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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 2017/1018	Comments
	a	b	c	d=a-c	
Construction of buildings					
Ikutha Market Water Project	7,840		-	7,840	
Mukas Contractors and supplies	20,000		-	20,000	
Mutex Construction	25,975		-	25,975	
Trorai	905,750		843,917	61,833	
M/S Koddar Enterprises	66,000		-	66,000	
Artic Builders General Contractors	68,203		-	68,203	
Ms Little Five Tours Ltd	80,000		-	80,000	
Mwingundo Enterprises	2,674,664	17/05/2016	2,574,664	100,000	
Janbald Enterprises	490,077		375,455	114,621	
One Win Builders	1,211,067		1,089,967	121,100	
Tash Consultancy Services	3,080,055		2,954,038	126,017	
Miramba Ikamba Contractors	127,124		-	127,124	
Ms Melina Forwarders	141,790		-	141,790	
Tash Consultancy Services Ltd	3,080,055		2,926,052	154,003	
Gracher Enterprises Ltd	2,373,480	04-10-17	1,635,719	737,761	
Lybon Company Ltd	1,441,460		1,272,518	168,942	
Thagituko Contractors	172,002		-	172,002	
Bichar Image Solution	193,989		-	193,989	
M/S Terramas Construction Company	900,070		701,800	198,270	
M/S Syokavi Limited	889,000		670,643	218,357	
Jjopalemb Kamutei Entreprises Ltd	218,600		-	218,600	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Josma General Works Ltd	1,686,218	27/2/2018	1,446,286	239,932	
Ntume contractors	242,600		-	242,600	
Nguutani General Contractors	258,575		-	258,575	
Jedga General Supplies	283,860		-	283,860	
Mumondilis Ltd	3,075,950		2,777,123	298,827	
Jimeliza Enterprises	2,895,874		2,568,760	327,114	
M/S Mitchee Tec (K) Limited	999,046		668,436	330,610	
One More Time Ltd	343,996		-	343,996	
Waterblue Trading & Consultancy Ltd	2,888,293		2,534,166	354,127	
Kiithio Skilled Associates Enterprises	355,246		-	355,246	
Katumba General Contractors	450,015		81,779	368,236	
Mema Trading	376,010		-	376,010	
Munyini K Ltd	2,430,000		2,030,272	399,728	
Ms Mwingi East Renovators	407,940		-	407,940	
Headcord Contractors	999,040		581,923	417,117	
Kyamboo Building Contractors	420,000		-	420,000	
PM Developers LTD	430,010		-	430,010	
Kodda Enterprises	432,000		-	432,000	
M/S Ithenze Two Again Construction	880,720		439,945	440,775	
Nhajol Enterprises	2,480,940		2,038,790	442,150	
Pomelo Limited	442,563		-	442,563	
Kiswii Engineering Contractors	450,000		-	450,000	
Southern Cruiser Construction	491,988		-	491,988	
Jeti General Contractors Ltd	18,879,370	04-05-16	18,381,150	498,220	
Utomu Contractors	505,819		-	505,819	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Troval Investment	905,750		399,785	505,965	
Kasoni General Contractors	513,358		-	513,358	
Mitchee Tec(K)Ltd	999,046		452,081	546,965	
General Terrazo & Marble Contractors	550,000		-	550,000	
Zasemwa Enterprises	601,310		-	601,310	
Mpendwa Holdings &Supplies Ltd	998,500		372,518	625,982	
Jemu Agencies Ltd	627,473		-	627,473	
Zapes General Trading Company	662,701		-	662,701	
Mbitini Promise Enterprises	712,050		-	712,050	
Mwamba Musesa Co.Ltd	900,800		168,697	732,103	
Jofait Contractors	742,280		-	742,280	
Amegus Enterprises Company Ltd	991,183		180,121	811,062	
M/S Thycami General Contractors	880,350		-	880,350	
Carolism Enterprises Ltd	882,509		-	882,509	
Xaman Ventures	900,000		-	900,000	
M/S Tajojeja Agencies	900,825		-	900,825	
Stair Cap Limited	918,924		-	918,924	
Iremo Collection Stores	1,000,000		-	1,000,000	
Kathika Enterprises Ltd	1,065,477		-	1,065,477	
Sharphine Agencies	2,896,357		1,799,867	1,096,490	
Panamer Company Ltd	1,131,029		-	1,131,029	
Marolta Conatruction Co.Ltd	1,276,401		-	1,276,401	
Pomelo Ltd	1,557,358		-	1,557,358	
Musavani Contractors & Supplies Ltd	1,670,000		-	1,670,000	
Kitui Skynet Digital	1,801,440		-	1,801,440	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Millenium Strategy Ltd	1,856,593		-	1,856,593	
Skyalician Company Ltd	3,071,950		1,026,261	2,045,689	
Saimoh Kenya Limited	2,277,810		-	2,277,810	
Nitelvin Ltd	3,235,000		917,749	2,317,251	
Marktua Investment	3,974,850		1,088,382	2,886,468	
Mujabacajo Construction	3,984,168		955,624	3,028,544	
Lokaki Investment Ltd	3,277,630		-	3,277,630	
County Link Contractors	3,478,655		-	3,478,655	
Katulani Building Contractors	3,758,168		-	3,758,168	
Rapid Growth	5,612,320		-	5,612,320	
Royce Building & General Contractors Ltd	11,550,503		-	11,550,503	
Sub-Total	133,436,042	85,506	55,954,489	77,481,553	
Construction of civil works				-	
Everkim Investments Limited	24,000	30/05/2018	-	24,000	
Danvin Distributors K Ltd	2,595,010		2,433,401	161,610	
Danros General Contractors And Supplies Company Ltd	222,000	30/05/2018	-	222,000	
Patricia And Gabriel Construction Company	229,117		-	229,117	
Flocoski Supplies	237,300		-	237,300	
Global Construction&Software Agencies	241,391		-	241,391	
Tostine Ltd.	248,817		-	248,817	
Pat Gab Enterprises	261,848		-	261,848	
Mashariki North Enterprises	261,848		-	261,848	
Chobo Group Limited	269,377		-	269,377	
Southern Solutions Construction & Supplies	330,100		59,987	270,113	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Syano Roads and Bridges Co. Ltd	6,888,138	04-05-16	6,557,909	330,229	
Caloshe Enterprises	353,500		-	353,500	
Chobo Group Ltd	3,442,860		2,967,933	474,927	
Kivani Constructors	489,530		-	489,530	
Homenet Construction Company Ltd	505,486		-	505,486	
Telina Contractors and General Supplies Ltd	5,793,459	04-01-16	5,249,335	544,124	
Linef Investment	574,225		-	574,225	
Tena Construction & G/Supplies	580,572		-	580,572	
Belton Construction & Suppliers	591,282		-	591,282	
Mopeth General Contractors	621,890		-	621,890	
Damuka Investment & General	657,950		-	657,950	
Browny Contractors Limited	664,900		-	664,900	
Ashitae Ventures	687,464		-	687,464	
Jakamu Builders & Contractor Ltd	695,534		-	695,534	
Musesyae Enterprises	707,181		-	707,181	
Katmas Civil Contractors Ltd	728,260		-	728,260	
Free Drop Interior Designers	749,700		-	749,700	
Mumondilis Limited	750,000		-	750,000	
Timax Building and General Contractors	14,207,767	04-05-16	13,436,947	770,820	
Tomujabacajo Construction and general supplies ldt	810,000		-	810,000	
Asaja Suppliers	819,507		-	819,507	
Senetec Building Construction and Roads	3,352,386	29/12/2016	2,484,094	868,292	
Joqueens Enterprises	888,049		-	888,049	
Fame intrude alarm systems	895,488		-	895,488	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Simica Building Limited	975,534		-	975,534	
Electro Brothers and General Contractors	3,823,378	23/11/2015	2,843,467	979,912	
Kenstanz Company Ltd	989,547		-	989,547	
Perch Top Suppliers	994,910	06-05-18	-	994,910	
Superfix Constructors & General Supplies	1,023,025		-	1,023,025	
Benadav Enterprise	1,092,748	16/4/2018	-	1,092,748	
Editech International Ltd	1,171,242		-	1,171,242	
Jubeka Enterprise Ltd	1,176,375		-	1,176,375	
Mwalewa Stores	1,507,972		274,034	1,233,938	
Grapritor Trading Agencies Ltd	1,540,480		279,942	1,260,538	
Hildom Investment Ltd	1,287,967		-	1,287,967	
Bricata Merchants	1,489,362		-	1,489,362	
Kangama Builders & Contractors Ltd.	1,502,399		-	1,502,399	
Ethanga Building And Construction Company	1,570,975		-	1,570,975	
Kakesu Contractors Limited	1,767,558		-	1,767,558	
Kibo Kilimanjaro	2,300,198		499,829	1,800,369	
Nzusson Construction & Engineering Works Ltd.	2,172,204		-	2,172,204	
Seruji Contractors & General	2,979,460		636,160	2,343,300	
Newell Limited	3,974,450		1,463,979	2,510,471	
Caloshe Enterprises	3,729,900		972,392	2,757,508	
Ndandini Dymo Enterprises	2,800,000	18/05/2018	-	2,800,000	
Esjovia Contractors Ltd	2,800,000		-	2,800,000	
Mumoni Company Ltd	2,932,098		-	2,932,098	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Nzussion Construction And Eng. Works	3,000,056		-	3,000,056	
Wii Construction Enterprises	10,015,993	30/3/2016	6,935,729	3,080,264	
Lyston Enterprises Limited	3,252,236		-	3,252,236	
Nzeeu Investment Limited	3,458,582		-	3,458,582	
One Rhino Construction Ltd	3,569,446		-	3,569,446	
Fanda Wired Enterprises	3,598,882		-	3,598,882	
Semeha Engineering Ltd	3,768,756		-	3,768,756	
Mini-Lock Contractors & Supplies	3,795,258		-	3,795,258	
Kangama Builders and Contractors Ltd	3,811,297		-	3,811,297	
Jobico Group Of Companies Limited	3,869,700	26/04/2017	-	3,869,700	
Inkunxa & Nyila East Africa Construction Company Limited	4,821,332	23/05/2018	879,280	3,942,052	
Ruwasi General Supplies	3,954,846		-	3,954,846	
Tillen Agencies	4,337,392		-	4,337,392	
Taraji Co. Ltd	4,395,972		-	4,395,972	
Palace Management Company	4,849,559		-	4,849,559	
Logic Links Limited	4,890,909		-	4,890,909	
Jacklo Company Ltd	4,932,862		-	4,932,862	
Young Makavenzi Ltd	4,954,552		-	4,954,552	
Mwingi Busara Enterprises Ltd	5,280,436		-	5,280,436	
Markwell Services Limited	5,620,200		-	5,620,200	
Shatiti Enterprises Ltd	5,750,654		-	5,750,654	
Nasicom Logistics Limited	5,907,880		-	5,907,880	
Weatherford Engineering Co.Ltd	5,912,123		-	5,912,123	
Lyjos Enterprises	5,983,879		-	5,983,879	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Kamwando Enterprises Limited	6,001,852		-	6,001,852	
End Engineering & Construction Company Ltd	6,539,818		-	6,539,818	
Western Holding Ltd	6,542,748		-	6,542,748	
Signature Contractors	6,602,009		-	6,602,009	
Dannycot Enterprises Ltd	7,000,774		-	7,000,774	
Kasco Investment Limited	7,134,860		-	7,134,860	
Ndamuma Construction Ltd	7,150,124		-	7,150,124	
Kyangonza Construction	7,366,400		-	7,366,400	
Afriserve International Ltd	7,498,582		-	7,498,582	
Carotox Supplies	7,941,135		-	7,941,135	
Mosline Enterprises Ltd.	7,996,112		-	7,996,112	
Mutindi General Contractors	8,120,464		-	8,120,464	
Mwatshi Construction Company	8,353,772		-	8,353,772	
Racdamui City Investment Ltd	8,485,200		-	8,485,200	
Kivui General Suppliers & Contractors	8,675,451		-	8,675,451	
Three Ranks (K) Ltd	8,980,966		-	8,980,966	
Delta Agri-Tech and Engineering Ltd	9,100,434		-	9,100,434	
Felikeys (K) Ltd	9,210,261		-	9,210,261	
June Engineering Services Limited	9,477,604		-	9,477,604	
Dunhill Works Ltd	9,808,798		-	9,808,798	
Malulani Investments Limited	9,844,247		-	9,844,247	
Jackmer Contractors Ltd	10,100,758		-	10,100,758	
Miambani Valley General Contractors Ltd	10,191,528		-	10,191,528	
Rutgil Enterprises	10,532,730		-	10,532,730	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Lybon Company Limited	11,180,748		-	11,180,748	
Landi Investments Ltd	11,614,642		-	11,614,642	
Chambalili Trading Company Ltd	11,673,022		-	11,673,022	
Jomeg Contractors	11,790,378		-	11,790,378	
Malili Construction And Engineering Works Ltd	12,205,081		-	12,205,081	
Renah & Renard Limited	13,214,303		-	13,214,303	
Artic Builders & General Contractors	13,673,048		-	13,673,048	
Glogra General Suppliers & Contractors	14,162,898		-	14,162,898	
Ikoo limited	15,068,375		-	15,068,375	
keith Reuben Property Group Ltd	15,685,759		-	15,685,759	
Watema General Supplies	16,083,852		-	16,083,852	
Mukesh Technical Services	16,509,294		-	16,509,294	
Festo Construction and Engineering Co. Ltd	17,429,928		-	17,429,928	
Diasco Limited	17,853,125		-	17,853,125	
Konza Works Construction & Engineering Ltd	18,204,912		-	18,204,912	
Jaci General Investment	19,626,176		-	19,626,176	
Aridsun Contractors	21,373,933		-	21,373,933	
Rene Industries Ltd	22,521,184		-	22,521,184	
Katungate Contractors Ltd	24,186,844		-	24,186,844	
Syano Roads And Bridges Ltd	25,275,084		-	25,275,084	
Sub-Total	738,699,736	170,587	47,974,418	690,725,319	
Supply of goods				-	
Elisha Contractors	7,000		-	7,000	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Everlyne K. Mulinda	11,340		-	11,340	
Cyber Base	13,993		-	13,993	
Safaricom Limited	16,000		-	16,000	
Jeddy Musee	20,880		-	20,880	
Mivukoni Secondary School	25,000	-	-	25,000	
Nasa Networking & Electronic System	25,900		-	25,900	
Swiftwave Company	26,638		-	26,638	
Tseikuru Secondary School	35,000		-	35,000	
Safaricom Limited	36,500		-	36,500	
Nduki General Contractors	42,400	06-12-18	-	42,400	
Sheikh Ahmed And Sons	42,668		-	42,668	
Ngulu Investments Ltd	48,707		-	48,707	
Technology Telecommunication Ltd	50,000		-	50,000	
Technology Telecommunication Ltd	50,000		-	50,000	
Eco Build Services	54,000	16/05/2018	-	54,000	
Safaricom Limited	61,750		-	61,750	
Advatex Systems	63,000		-	63,000	
Phalmer General	71,121		-	71,121	
Lake Oil Ltd	71,162		-	71,162	
Pestlab Cleaning Services	76,200		-	76,200	
Lake Oil Limited	78,200		-	78,200	
Global Talk Holding Ltd	78,710		-	78,710	
Mutomo Petroleum & G/Supplies	79,200		-	79,200	
Netasam Enterprises Ltd	81,200		-	81,200	
Chadanira Limited	86,700		-	86,700	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Mountain Breeze	88,000		-	88,000	
Peter Mulei And Sons Ltd	90,000		-	90,000	
Voltage Smart Systems	97,188		-	97,188	
Wayani Enterprises Ltd	99,630		-	99,630	
Netasam Enterprises Ltd	99,760		-	99,760	
Eagle Tech Printers And General Suppliers	105,390		5,452	99,938	
Umoja Mwingi Petrol Station	99,999		-	99,999	
Ikutha General Filling Station	100,000		-	100,000	
Kitui Riverside Services	100,000		-	100,000	
Netasam Enterprises Ltd	121,800		-	121,800	
Nicomulex Enterprises	129,200		-	129,200	
Safaricom Limited	135,500		-	135,500	
Netasam Enterprises Ltd	139,200		-	139,200	
Jostec Agencies	148,737		-	148,737	
Stedorn General Agency Ltd	154,266		-	154,266	
Aka Vibrant Services	154,600		-	154,600	
Migaa Service Station	168,741		-	168,741	
Kitui Riverside S/Station	172,353		-	172,353	
Eagletech Printers And General Supplies	191,475		9,904	181,571	
Geoper Construction	187,250	06-12-18	-	187,250	
Zombe Petroleum Dealers	194,000		-	194,000	
Technology Telecommunications Ltd	196,600		-	196,600	
Pestlab Cleaning Services	200,000		-	200,000	
Riverside Service Station	200,000		-	200,000	
Sheikh Ahmed And Sons	200,000		-	200,000	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Sheikh Ahmed And Sons	200,000		-	200,000	
Jedema Enterprises	202,500		-	202,500	
Mutomo Capital Inn	206,000		-	206,000	
Concern Traders	210,754		-	210,754	
Gurdian Co. Ltd	212,755		-	212,755	
Cynpaul Trading	213,606		-	213,606	
Adzest Computer Services	218,000		-	218,000	
Jedema Enterprises	219,900		-	219,900	
Aleannitash Enterprises	229,500		-	229,500	
Glassam Mechants Limited	233,300		-	233,300	
County Chemicals	243,500		-	243,500	
Technology Telecommunication Ltd	244,600		-	244,600	
Beautiful Beginning Investment	248,000		-	248,000	
Extravagant Enterprises	249,550		-	249,550	
Homeshine Nice Products	249,800		-	249,800	
Stratbest Ltd	250,000		-	250,000	
Shelkh Ahmed	252,000		-	252,000	
Stratbest Ltd	255,000		-	255,000	
Sannia Investment	278,400		-	278,400	
Jeda Construction & General Suppliers	284,400		-	284,400	
Titen Agencies	294,299		-	294,299	
Rotoki Enterprises	298,200		-	298,200	
Kanda Petrol Station	300,000		-	300,000	
Sheikh Ahmed And Sons	300,399		-	300,399	
Kitui roads and bridge construction	305,235		-	305,235	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
East Breeze Hotel And Cateres	309,000		-	309,000	
Phijahira Agencies	327,660		16,948	310,712	
Recfa Contractors General Supplies	315,500		-	315,500	
Perth Business Solutions Ltd	317,100		-	317,100	
Katethya Investment	319,500		-	319,500	
Maryatecs Agencies	323,680		-	323,680	
Technology Telecommunication Ltd	325,600		-	325,600	
Stevor Garden Printers And Stationers	327,600		-	327,600	
Salo Enterprises	332,900		-	332,900	
Tashline Enterprises	335,588		-	335,588	
Kaindis Enterprises	376,328		-	376,328	
Kitui Riverside	412,000		-	412,000	
Lido Supplies & General Traders	428,600		-	428,600	
All Parts International	440,000		-	440,000	
Kyando General Supplies Ltd	445,000		-	445,000	
Philsando Tradewise	465,447		-	465,447	
Dojakem Chemist	468,000		-	468,000	
Raceron	495,000		-	495,000	
Digitech Images	523,300		-	523,300	
Jedema Enterprises	573,700		-	573,700	
Jedema Enterprises	580,500		-	580,500	
Zombe Petroleum Dealers	582,000		-	582,000	
Crestwood Logistics Ltd	600,000		-	600,000	
Kasalfa Enterprises	626,400		-	626,400	
County Silicon Systems	668,385		34,572	633,813	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Actor Magnetic Ltd	644,768		-	644,768	
Muathime Cleaning Services	683,060		-	683,060	
Kapuriee Proffesional	684,599		-	684,599	
Lokaki Investments	688,399		-	688,399	
Ndandini Dynamo enterprise	698,180	-	-	698,180	
Kirdi	754,401		-	754,401	
Globaltalk Holding Ltd	756,000		-	756,000	
Tevamed Chemist	756,000		-	756,000	
Rekamu Supplies Limited	773,130		-	773,130	
Cynpaul Trading	796,552		-	796,552	
Kanda Petrol Station	800,000		-	800,000	
Danix	803,520		-	803,520	
Centronica Suppliers	825,000		-	825,000	
Dojakem Chemist	837,000		-	837,000	
Dots Commercial Services	839,800		-	839,800	
Isando Trading Co Ltd	856,980		-	856,980	
Dojakem Chemist	933,000		-	933,000	
Staircap Limited	951,000		-	951,000	
Tarmular Holding Ltd	968,350		-	968,350	
Dawin Draft Choice	1,300,850		-	1,300,850	
Chiva Enterprises	1,338,500		-	1,338,500	
Science Scope Ltd	1,381,100		-	1,381,100	
Nitos Ltd	1,395,000		-	1,395,000	
Untek Investment Ltd	1,497,713		-	1,497,713	
Pharmasel Ltd	1,652,220		-	1,652,220	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Norken International Ltd	1,783,470	23/3/2018	-	1,783,470	
Kawashey Enterprises	1,881,379		-	1,881,379	
Helam Kenya Ltd	1,927,800		-	1,927,800	
Kanda Petrol Station	2,200,000		-	2,200,000	
Kirdi	2,227,500		-	2,227,500	
Markat Agencies	2,356,480		-	2,356,480	
Untek Investment Limited	2,414,843		-	2,414,843	
Albon Company	2,497,944		-	2,497,944	
Kanda Petrol Station	2,734,137		-	2,734,137	
Emico Mechanical Consultants	2,789,700	29/3/2018	-	2,789,700	
Emico Mechanical Consultants	2,795,800	29/3/2018	-	2,795,800	
Shaddah Investment	2,800,000		-	2,800,000	
Jedema Enterprises	3,203,700		-	3,203,700	
Kaytonic Enterprises	3,989,737		-	3,989,737	
Bricus Contractors	4,268,400		-	4,268,400	
Chamax Investment	4,297,046		-	4,297,046	
Bridgecon Holding Limited	5,412,373		-	5,412,373	
Calna Investment Ltd	7,929,413		-	7,929,413	
Sub-Total	103,070,290	86,880	66,876	103,003,414	
Supply of services					
Kitui Water And Sanitation Company	315		-	315	
Kiambere Mwingi Ware And Sanitation	715		-	715	
Kitui Atc	800		-	800	
Kitui Cottages	800	-	-	800	
Commision Of Vat	1,007	-	-	1,007	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Kenya Power Co. Ltd	1,174		-	1,174	
Kitui Cottages	1,500		-	1,500	
Kitui Resort Hotel	1,640		-	1,640	
Kitui Cottages	1,900		-	1,900	
Widows & Children Pension Scheme	1,909		-	1,909	
Kitui Cottages	2,280		-	2,280	
Kitui Cottages	3,040		-	3,040	
Commision Of Vat	3,120		-	3,120	
Commision Of Vat	3,360		-	3,360	
Thika Motors Ltd	3,457		-	3,457	
Shalom Paradise	3,750		-	3,750	
Kitui Cottages	3,780		-	3,780	
Kitui Mwingi	4,000		-	4,000	
Kitui Cottages	4,040		-	4,040	
Kitui Atc	4,200		-	4,200	
Kitui Cottages	4,410		-	4,410	
Hotel Heritage	4,500		-	4,500	
Kitui Agricultural Training	4,500		-	4,500	
Kitui Mwing Parkside	4,500		-	4,500	
Kitui Agricultural Training Centre	5,000		-	5,000	
Kitui Cottages	5,040		-	5,040	
Kitui Cottages Guest House	5,050		-	5,050	
Kitui Cottages	6,000		-	6,000	
Kitui Cottages	6,060		-	6,060	
Commision Of Vat	6,240		-	6,240	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Kitui Mwingi Parkside Motel	6,250		-	6,250	
Hotel Heritage	6,500		-	6,500	
Nicky Automax	6,500		-	6,500	
Commision Of Vat	6,682		-	6,682	
Hotel Heritage	7,300		-	7,300	
Kitui Mwingi Parkside Motel	7,500		-	7,500	
Kitui Cottages	7,810		-	7,810	
Ikutha Market Water Project	7,840		-	7,840	
Global Talk Holdings	8,000		-	8,000	
Kitui Premier Resort	8,000		-	8,000	
Kitui Cottages	8,080		-	8,080	
Altons Automart	8,120		-	8,120	
Kitui Cottages	8,370		-	8,370	
Kitui Premier Resort	8,640		-	8,640	
Commision Of Vat	8,820		-	8,820	
Derick K Kasimu	9,000		-	9,000	
Kitui Cottages	9,090		-	9,090	
Kitui Cottages	9,230		-	9,230	
Kitui Mwingi Parkside Motel	9,250		-	9,250	
Kitui Premier Resort	9,300		-	9,300	
Kitui Atc	9,500		-	9,500	
Kitui Premier Resort	9,600		-	9,600	
M/S Felchry Ltd	10,188		-	10,188	
Kitui Cottages	11,110		-	11,110	
Kitui Cottages	11,110		-	11,110	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Kenya Power	11,297		-	11,297	
Thika Motors Ltd	11,674		-	11,674	
Kitui Cottages	12,120		-	12,120	
Altons Automart	12,899		-	12,899	
Eastern Communication Systems	13,200		-	13,200	
Kenya Power	13,373		-	13,373	
Kitui Premier Resort	14,000		-	14,000	
Kitui Premier Resort	14,000		-	14,000	
Kitui Premier Resort	14,450		-	14,450	
Simba Corporation Ltd	14,798		-	14,798	
Kitui Mwingi Parkside Motel	14,950		-	14,950	
Institute Of Internal Audits	15,000		-	15,000	
Kenya Power	15,043		-	15,043	
M/S Altons	15,252		-	15,252	
Kitui Agricultural Training Centre	15,500		-	15,500	
Kitui Atc	16,000		-	16,000	
Simba Corporation	16,129		-	16,129	
Kitui Cottages & Guest House	16,160		-	16,160	
Kitui Premier Resort	16,500		-	16,500	
Kitui Resort Hotel	17,120		-	17,120	
Altons Automat	17,245		-	17,245	
County Fm Limited	17,400		-	17,400	
Eastern Communication Systems	17,400		-	17,400	
Kitui Premier Resort	17,500		-	17,500	
Thika Motor Dealers	17,634		-	17,634	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Kenya Power Co. Ltd	17,837		-	17,837	
Altons Automat	17,879		-	17,879	
Altons Automat	18,560		-	18,560	
Athiani Holdings	18,560		-	18,560	
Eastern Communication Systems	18,560		-	18,560	
Eastern Communication Systems	18,560		-	18,560	
Hotel Heritage	18,750		-	18,750	
Kitui Premier Resort	19,160		-	19,160	
Kenya Power	19,467		-	19,467	
Kitui Cottages	19,650		-	19,650	
Kitui Cottages	20,960		-	20,960	
Mwingi Hotels Ltd	21,000		-	21,000	
Altons Automart	21,460		-	21,460	
Cottages Guest House	21,750		-	21,750	
Livid Inter. Kenya Ltd	22,026		-	22,026	
Altons Auto Marts	22,691		-	22,691	
Syokimau Fm	23,200		-	23,200	
Kitui Cottages	23,230		-	23,230	
Kitui Cottages	23,500		-	23,500	
Kitui Premier Resort	23,500		-	23,500	
Cmc Motors	24,136		-	24,136	
The Standard Group	24,200		-	24,200	
Altons Automart	24,249		-	24,249	
Kitui Cottages	24,380		-	24,380	
Landi Investments Ltd	25,170		-	25,170	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Intercounty Gardens Hotel	25,500		-	25,500	
Altons Automart	25,517		-	25,517	
Eastern Communication Systems	26,400		-	26,400	
County Fm Limited	27,500		-	27,500	
Athiani Holding	27,840		-	27,840	
Kitui Resort Hotel	27,960		-	27,960	
Kitui Agricultural Training	28,000		-	28,000	
Kitui Resort Hotel	28,400		-	28,400	
Attic Tours Ltd	28,630		-	28,630	
Eastern Broadcasting Corporation	29,000		-	29,000	
Cmc Motors	29,403		-	29,403	
Simba Corporations	29,776		-	29,776	
Technology Telecommunication Ltd	30,000		-	30,000	
Technology Telecommunications Ltd	30,000		-	30,000	
Kitui Mwingi Parkside Motel	30,500		-	30,500	
Altons Automart	30,719		-	30,719	
Kitui Mwingi Parkside Motel	31,000		-	31,000	
Eastern Communication Systems	31,320		-	31,320	
Kenya Power	31,724		-	31,724	
Kplc	32,360		-	32,360	
Kitui Premier Resort	32,400		-	32,400	
Max Gracious Tours And Travel	32,935		-	32,935	
Altons Auto Marts	32,996		-	32,996	
Blue Tower Services	33,000		-	33,000	
Kitui Agricultural Training Centre	33,000		-	33,000	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Pot County Hotel	33,160		-	33,160	
Altons Automart	33,374		-	33,374	
Kitui Resort Hotel	33,500		-	33,500	
Attic Tours Ltd	33,855		-	33,855	
Altons Automart	33,918		-	33,918	
Simba Colt Motors	34,463		-	34,463	
Mislam Tree Nursery	34,500		-	34,500	
Blue Tower Services	34,800		-	34,800	
County Fm	34,800		-	34,800	
Emerging Business Technologies Ltd	34,800		-	34,800	
Landi Investment Ltd	34,900		-	34,900	
Simba Corporation Ltd	34,968		-	34,968	
Altons Auto Marts	35,332		-	35,332	
Eastern Communication Systems	36,000		-	36,000	
Kitui - Mwingi Parkside Motel Ltd	36,850		-	36,850	
Kitui Agricultural Training Centre	38,000		-	38,000	
Nemi Adventures	38,000		-	38,000	
Sanduga Auto Engineering	38,216		-	38,216	
Francis Auto Metal Works Engineering	38,500		-	38,500	
Kitui Premier Resort	38,500		-	38,500	
Kitui Water And Sanitation	38,660		-	38,660	
Attic Tours Ltd	38,810		-	38,810	
Altons Automart	39,953		-	39,953	
Masinga Dam Resort	40,750		-	40,750	
Kitui Mwingi Parkside Motel Ltd	41,000		-	41,000	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Enguthu Auto Workshop	41,300		-	41,300	
Kitui Premier Resort	41,400		-	41,400	
Francis Auto	43,750		-	43,750	
Kitui Resort Hotel	43,980		-	43,980	
Kitui-Mwingi Parkside	44,500		-	44,500	
Altons Automart	44,683		-	44,683	
Altons Auto Marts	44,738		-	44,738	
Netasam Enterprises Ltd	45,000		-	45,000	
Altons Automart	45,092		-	45,092	
Toyota Kenya	45,316		-	45,316	
Altons Automart	45,426		-	45,426	
Kitui Agricultural Training Centre	45,600		-	45,600	
Landi Investment Ltd	47,600		-	47,600	
Nemi Adventures	48,000		-	48,000	
Toyota Kenya Limited	48,172		-	48,172	
One Muko Enterprise	49,216		-	49,216	
Job Kasimba Noah	50,000		-	50,000	
Rock Shine Contractors	50,000		-	50,000	
Technology Telecommunication Ltd	50,000		-	50,000	
Gashon General Supplies	50,924		-	50,924	
Dots Commercial Services	51,000		-	51,000	
Nemi Adventures Ltd	51,400		-	51,400	
Revelation Hotel	51,750		-	51,750	
Delta Guards Ltd	52,200		-	52,200	
Radio Thome	52,200		-	52,200	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Kitui Premier Resort	52,300		-	52,300	
Kitui Resort Hotel	52,400		-	52,400	
Voo Seondary School	53,000		-	53,000	
Sanduga Auto Engineering	53,400		-	53,400	
Kitui Resort Hotel	54,560		-	54,560	
Attic Tours Ltd	55,345		-	55,345	
Peter Musyoka Engineering & Services	55,448		-	55,448	
County Fm	55,680		-	55,680	
Eastern Communication Systems	55,680		-	55,680	
Simba Corporation Ltd	56,352		-	56,352	
Eastern Broadcasting Corporation	58,000		-	58,000	
Altons Automart	58,160		-	58,160	
Altons Automart	58,501		-	58,501	
Delta Guards Ltd	60,000		-	60,000	
Delta Guards Ltd	60,000		-	60,000	
Simba Corporation Ltd	60,053		-	60,053	
Kitui Cottages And Guest	60,130		-	60,130	
Kenya School Of Government	60,320		-	60,320	
Kenya School Of Government	60,320		-	60,320	
Kenya School Of Government	60,320		-	60,320	
Kenya School Of Government	60,320		-	60,320	
Kitui Agricultural Training Centre	60,800		-	60,800	
Mwingi Hotels	61,150		-	61,150	
Junha Market Ventures	1,999,840		1,938,590	61,250	
Gashon General Supplies	62,524		-	62,524	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Landi Investment Ltd	63,585		-	63,585	
Landi Investment Ltd	64,800		-	64,800	
Mulu & Co. Advocates	64,960		-	64,960	
Gashon General Supplies	65,250		-	65,250	
Landi Investment Ltd	65,308		-	65,308	
Altons Automat	65,844		-	65,844	
Eastern Communication	66,000		-	66,000	
Toyota Kenya Limited	67,716		-	67,716	
Altons Auto Marts	68,109		-	68,109	
Kenya Power	68,924		-	68,924	
Landi Investment Ltd	69,252		-	69,252	
Global Toner Centre	84,890		15,427	69,463	
Nemi Adventures	69,500		-	69,500	
County Fm	69,600		-	69,600	
County Fm	69,600		-	69,600	
County Fm	69,600		-	69,600	
Peter Musyoka	69,600		-	69,600	
The Kyaka Hotel	70,400		-	70,400	
Ksg For Lawi Mamai	70,760		-	70,760	
Simba Corporation Ltd	71,314		-	71,314	
Delta Guards Ltd	72,000		-	72,000	
Delta Guards Ltd	72,000		-	72,000	
Delta Guards Ltd	72,000		-	72,000	
Delta Guards Ltd	72,000		-	72,000	
Delta Guards Ltd	72,000		-	72,000	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Delta Security Guard Ltd	72,000		-	72,000	
Shalom Paradise	72,500		-	72,500	
Altons Automart	72,864		-	72,864	
Syokimau FM	74,240		-	74,240	
Kitui Cottages & Guest House	74,400		-	74,400	
Altons Automart	74,633		-	74,633	
Landi Investment Ltd	77,950		-	77,950	
Landi Investment Ltd	78,600		-	78,600	
Nemi Adventures	80,000		-	80,000	
Altons Automart	80,627		-	80,627	
Kitui Mwingi Parkside Motel Ltd	81,500		-	81,500	
Chemoquip	81,780		-	81,780	
Green Hotel Zombe	82,400		-	82,400	
Mantrac K Ltd	82,685		-	82,685	
Mantrac K Ltd	82,685		-	82,685	
Mantrac K Ltd	82,685		-	82,685	
Delta Guards Ltd	84,000		-	84,000	
Landi Investment Ltd	84,000		-	84,000	
Peter Musyoka Eng. Services	84,100		-	84,100	
Standard Group Limited	85,344		-	85,344	
Altons Automart	85,550		-	85,550	
Muyo K Investments	85,840		-	85,840	
Altons Automart	87,113		-	87,113	
Institution of Surveyors of Kenya	88,000		-	88,000	
Peter Mulei And Sons Ltd	90,000		-	90,000	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Eastern Communication Systems	92,800		-	92,800	
Peter Musyoka Engineering	93,380		-	93,380	
Technology Telecommunications Ltd	94,800		-	94,800	
Delta Guards Ltd	96,000		-	96,000	
Summer Spring Hotel	96,000		-	96,000	
Landi Investment Ltd	96,100		-	96,100	
Altons Automart	96,860		-	96,860	
Toyota Kenya Ltd	99,035		-	99,035	
Hot Spring Grill	100,000		-	100,000	
Kuul Breeze Hotels	100,000		-	100,000	
Peter Musyoka Engineering	100,920		-	100,920	
Safaricom Limited	102,289		-	102,289	
Landi Investment Ltd	103,900		-	103,900	
Kitui-Mwingi Parkside Hotel	105,000		-	105,000	
Nemi Adventures Ltd	105,000		-	105,000	
Kitui Mwingi Parkside Motel	110,000		-	110,000	
Kenya School of Government	110,379		-	110,379	
Kenya School Of Government-Japeth Ndonyi	110,379		-	110,379	
Eastern Communication System	111,360		-	111,360	
Marony Travel Agencies	112,130		-	112,130	
Kenya Institute of Planners	112,750		-	112,750	
Kitui Cottages	115,670		-	115,670	
Altons Automat	115,765		-	115,765	
Eastern Broadcasting Corporation	116,000		-	116,000	
Eastern Communications Systems	116,000		-	116,000	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Kenya School Of Government	116,400		-	116,400	
Cmc Motor Group	117,296		-	117,296	
Kitui Premier Resort	119,640		-	119,640	
Delta Guards	120,000		-	120,000	
Delta Guards	120,000		-	120,000	
Delta Guards	120,000		-	120,000	
Subaru Kenya	120,584		-	120,584	
Kenya School Of Government-Mombas	120,640		-	120,640	
Standard Group	121,000		-	121,000	
Netasam Enterprises Ltd	121,500		-	121,500	
Netasam Enterprises Ltd	121,800		-	121,800	
Mwingi Hotels Ltd	123,400		-	123,400	
Simba Corporation Ltd	123,792		-	123,792	
Netasam Enterprises Ltd	127,600		-	127,600	
Netasam Enterprises Ltd	127,600		-	127,600	
Reefa Contravtors	128,294		-	128,294	
Crown Motors	129,190		-	129,190	
Altons Automat	130,621		-	130,621	
Kplc	132,000		-	132,000	
Kenya School Of Government-Thomas Maluki	133,100		-	133,100	
Armoured Security Guards	133,400	-	-	133,400	
Armoured Security	133,400		-	133,400	
Armoured Security Guards	133,400		-	133,400	
Armoured Security Guards	133,400		-	133,400	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Knicky Automax	134,000		-	134,000	
Nation Media Group Ltd	135,720		-	135,720	
Simba Corporation Ltd	135,964		-	135,964	
Masinga Dam Resort	138,750		-	138,750	
Altons Automat	138,813		-	138,813	
Armoured Security Guard	139,200		-	139,200	
County Fm	139,200		-	139,200	
Kitui Premier Resort	145,000		-	145,000	
Armoured Security Guards	146,740		-	146,740	
Eric Kaindi	148,900		-	148,900	
Star Ltd	152,424		-	152,424	
The Star	152,424		-	152,424	
Armoured Security Guards	153,120		-	153,120	
Legacy Hotel Mwingi	153,400		-	153,400	
Kefri	160,500		-	160,500	
Simba Corporation Ltd	166,989		-	166,989	
Kenya School Government	170,520		-	170,520	
David Kimanzi Electrical Engineers	172,370		-	172,370	
Altons Automart	174,909		-	174,909	
The Nairobi City Council	175,000		-	175,000	
Standard Ltd	177,480		-	177,480	
Strathmore University	180,000		-	180,000	
Legacy Hotel	180,400		-	180,400	
Landi Investment Ltd	183,871		-	183,871	
Eastern Communications Systems	185,600		-	185,600	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Landi Investment Ltd	187,664		-	187,664	
Landi Investment Ltd	193,700		-	193,700	
Lechaks Enterprises	199,200		-	199,200	
Staff Allowances	205,000		-	205,000	
Eastern Broadcasting Corporation Ltd	208,800		-	208,800	
Gashon General Supplies	209,980		-	209,980	
Katethya Investment	210,850		-	210,850	
Sumbaru Kenya	214,009		-	214,009	
General Terrazo & Marble Contractors	215,805		-	215,805	
Summer Spring Hotel	216,000		-	216,000	
Mantrac K Ltd	225,717		-	225,717	
Landi Investment Ltd	227,207		-	227,207	
Motor Cross Limited	227,900		-	227,900	
Homeshine Nice Products	230,000		-	230,000	
County Fm	232,000		-	232,000	
Eastern Broadcasting Corporation Ltd	232,000		-	232,000	
Knicky Automax	232,000		-	232,000	
Landi Investment Ltd	232,754		-	232,754	
Emico Mechanical	233,579	06-09-16	-	233,579	
Legacy Hotel	235,320		-	235,320	
Government Printers	236,640		-	236,640	
Kenya Power and Lighting Company	238,890		-	238,890	
Centre for Capacity Building	242,000		-	242,000	
Everwell Investments	257,040		13,295	243,745	
Cmc Motors Group Ltd	245,443		-	245,443	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Altons Automat	247,124		-	247,124	
S.N Masila	250,000		-	250,000	
Standard Group	255,200		-	255,200	
Kemnet Technologies	269,352		13,932	255,420	
Attic Tours Ltd	259,760		-	259,760	
Alfa Works Enterprises Ltd	261,578		-	261,578	
The Star	263,077		-	263,077	
Eastern Communication Systems	278,700		-	278,700	
Summer Spring Hotel	280,000		-	280,000	
Landi Investment Ltd	281,553		-	281,553	
Altons Auto Marts	286,868		-	286,868	
Eastern Broadcasting Ltd	295,000		-	295,000	
Nissan Kenya	298,839		-	298,839	
Simba Colt Ltd	316,839		-	316,839	
Council Of Governors	320,000		-	320,000	
Standard Group	324,800		-	324,800	
Isuzu East Africa	332,250		-	332,250	
Sania Investment	332,920		-	332,920	
Obura Mbeche And Co. Advocates	336,456		-	336,456	
Mantrac K Ltd	339,134		-	339,134	
Mantrac K Ltd	339,134		-	339,134	
Mantrac K Ltd	339,134		-	339,134	
Mantrac K Ltd	339,134		-	339,134	
Technology Telecommunication Ltd	340,000		-	340,000	
Global Talk Holdings	345,140		-	345,140	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
J.K Mwalimu & Company Advocates	348,000		-	348,000	
Kenya Institute Of Supply Management	349,680		-	349,680	
Nation Media Group	356,120		-	356,120	
Emico Mechanical	358,510	11-05-18	-	358,510	
Katumo Alfie Supplies	359,999		-	359,999	
Nemi Adventures Ltd	360,500		-	360,500	
Kenya Forestry Research Institute	368,000		-	368,000	
Appolo Muinde And Partners	373,520		-	373,520	
Kitui Pastoral Centre Conference	393,000		-	393,000	
Office Concept And Technics Ltd	409,750		-	409,750	
Kitui Mwingi Parkside Motel	419,100		-	419,100	
Simba Corporation Ltd	423,487		-	423,487	
Simba Corporation Limited	433,627		-	433,627	
Attic Tours Travel Ltd	449,330		-	449,330	
Nation Media Group Ltd	468,756		-	468,756	
Jonitec Ltd	468,988	25/05/2018	-	468,988	
Standard Group	484,000		-	484,000	
Strategic Planners of Kenya	3,961,400	03-06-17	3,470,000	491,400	
Emico Mechanical	498,157	03-04-17	-	498,157	
Headcord Contractors	528,170		-	528,170	
Fragajo Suppliers Construction Co. Ltd	534,470		-	534,470	
Safaricom Limited	542,938		-	542,938	
Safaricom Limited	714,187		156,094	558,093	
Ksg	573,250		-	573,250	
Cmc Motor Group Ltd	581,757		-	581,757	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Katethya Investment	597,500		-	597,500	
Kenya School Of Government	599,640		-	599,640	
Simiyu Wekesa Advocates	600,000		-	600,000	
The Standard Group	605,000		-	605,000	
Kplc-Mwingi Hospital	605,484		-	605,484	
One Muko Enterprise	641,950		-	641,950	
Institute Of Intrnal Auditors	650,000		-	650,000	
Emico Mechanical	658,300	19/4/2018	-	658,300	
Kplc-For Kdh	669,709		-	669,709	
Emico Mechanical	737,644	19/4/2018	-	737,644	
Emico Mechanical	746,216	19/4/2018	-	746,216	
Luthekam Solutions	765,000		-	765,000	
Emico Mechanical	771,203	19/4/2018	-	771,203	
Emico Mechanical	773,256	19/4/2018	-	773,256	
Mbarazes Investment Ltd	1,197,600		401,564	796,036	
C.K Nzili And Company Advocated	812,000		-	812,000	
Emico Mechanical	840,666	19/4/2018	-	840,666	
Technology Solutions Center	3,817,260		2,930,484	886,776	
Mantrac K Ltd	891,567		-	891,567	
Esther Mukiti	892,500		-	892,500	
Kisuko Building Construction Ltd	968,868		-	968,868	
Nemi Ventures	1,055,000		-	1,055,000	
Kiambere Mwingi	1,275,910		-	1,275,910	
Emico Mechanical Consultant	1,309,000		-	1,309,000	
Nation Media Group	1,433,803		-	1,433,803	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Marte Merchants Limited	1,480,000		-	1,480,000	
Kitui Mwingi Parkside Motel Ltd	1,668,000		-	1,668,000	
Gurdian Company Ltd	1,713,726	23/4/2018	-	1,713,726	
M/S Elisha Contractors	1,846,989		-	1,846,989	
Jk Mwalimu And Co Advocates	1,896,552		-	1,896,552	
Seven Seas Consultancy Ltd	1,968,450		-	1,968,450	
Markers Consultancy Ltd	1,998,900		-	1,998,900	
South East Management Consultancy Ltd	1,999,730		-	1,999,730	
Jk Mwalimu And Co. Advocates	2,004,000		-	2,004,000	
Benadav Enterprise	2,496,042		-	2,496,042	
M/S Rolencia Investment	2,499,980		-	2,499,980	
Mulinga Mbaluka & Co. Advocates	2,900,000		-	2,900,000	
Soratse Enterprises Limited	3,515,920		-	3,515,920	
Kenya Orient Insurance Ltd	3,534,821		-	3,534,821	
Seven Forteen Ltd	3,795,520		-	3,795,520	
Hospital Facilities	4,227,041		-	4,227,041	
Newtonner Cartridges Ltd	4,725,660		-	4,725,660	
C.K Nzili And Company Advocated	6,000,000		-	6,000,000	
Kitui County Government Gratuity	8,619,031		-	8,619,031	
Nhif	58,366,173		-	58,366,173	
Sub-Total	189,816,473	171,567	8,939,386	180,877,088	
Grand Total	1,165,022,541	514,540	112,935,168	1,052,087,373	

Name of Staff	Job	Original	Date	Amount	Outstanding	Comments
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	Group	Amount	Payable Contracted	Paid To-Date	Balance 2017/1018	
	Kshs	Kshs	Kshs	Kshs		
Senior Management		a	b	c	d=a-c	
Florence Wambua	P	48,500			48,500	
Aggrey Ogolla	P	18,750			18,750	
Alfonce Kanunga	P	137,865			137,865	
Joshua Kanandu	P	53,900			53,900	
Kamunda John	P	753,000			753,000	
Nicholus Kimanzi	P	50,000			50,000	
Dr.Josphat Maluki	Q	33,600			33,600	
Festus M Nzuki	Q	2,104,000			2,104,000	
Francis Ngoroi	Q	33,600			33,600	
Francis Ngoroi	Q	66,750			66,750	
Joyfred Kasamba	Q	189,000			189,000	
Joyfred Kasamba	Q	2,035,200			2,035,200	
Matthew Mutuku	Q	12,400			12,400	
Maurice Thomas	Q	13,800			13,800	
Shadrack Ivutha	Q	5,880			5,880	
Pius Kioko	T	21,000			21,000	
Sub-Total	-	5,577,245	-	-	5,577,245	
Middle Management						
Alfred Kinunu	K	3,800			3,800	
Alice Zakayo	K	74,000			74,000	
Alice Zakayo	K	40,100			40,100	
Alice Zakayo	K	49,400			49,400	

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Alice Zakayo	K	11,200			11,200	
Alice Zakayo	K	144,800			144,800	
Brian Mbuvi	K	43,800			43,800	
Caleb Kioko	K	132,800			132,800	
Elijah Kimuli	K	73,000			73,000	
Francis Kitema	K	18,900			18,900	
Jane Musyoka	K	155,500			155,500	
Jane Musyoka	K	30,310			30,310	
Julius Akola	K	18,000			18,000	
Kelvin Kithonga	K	29,500			29,500	
Marrieta Kioko	K	48,500	-	-	48,500	
Patrick Mutuku	K	4,200			4,200	
Samuel Ikima	K	84,000			84,000	
Titus Masila	K	298,850			298,850	
Benedict Musyoka	L	236,600			236,600	
Benjamin Mutua	L	144,800			144,800	
Clinical Nurses	L	330,000			330,000	
Dick Kinoti	L	114,800			114,800	
Dr.Peter Kithuka	L	25,000			25,000	
Dr.Peter Kithuka	L	18,200			18,200	
Hassan Charo	L	24,900			24,900	
Henry Kimanzi	L	189,000			189,000	
Jackson Matheka	L	26,000			26,000	
John Maundu	L	26,950			26,950	
Mathew Kyalo	L	113,400			113,400	
Nancy Mulandi	L	164,000			164,000	
Paul N Nzioki	L	76,200			76,200	

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Peter Kanuni	L	11,400			11,400	
Peter Kithuka	L	4,400			4,400	
Rose Muema Peter	L	50,000			50,000	
Rosephine Mwendu	L	7,000			7,000	
Ruth Mwangangi	L	6,000			6,000	
Simon Wamathai	L	27,000			27,000	
Stephen Maithya	L	140,000			140,000	
Lucyline K. Muriithi	L	14,250			14,250	
Roselyne Munyasya	L	2,310,380			2,310,380	
Danic Mutemi	M	61,000			61,000	
Dennis Muthoka	M	214,000			214,000	
Dennis Muthoka	M	214,000			214,000	
Dennis Muthoka	M	144,800			144,800	
Dr. Joseph Kamongo	M	37,000			37,000	
Eric Kaindi	M	51,500			51,500	
Eric Kaindi	M	51,500			51,500	
George Nduto	M	144,800			144,800	
Gladys Nyambura Thuo	M	10,000			10,000	
Gladys Thuo	M	122,500			122,500	
Gladys Thuo	M	123,200			123,200	
Gladys Thuo	M	1,660,400			1,660,400	
Janet Kimanzi	M	5,500			5,500	
Lucy John	M	90,500			90,500	
Mutua Mailu	M	284,200			284,200	
Mwanzia Kilonzo	M	14,000			14,000	
Solomon Nyamai	M	20,200			20,200	
Peter Kimwele	M	56,000			56,000	

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Clement M Kaloki	N	18,750			18,750	
Cyrus Muli	N	16,600			16,600	
Cyrus Muli	N	400,350			400,350	
David K Mutiku	N	29,900			29,900	
David K. Mutiku	N	28,620			28,620	
Francis Mutuku	N	331,100			331,100	
James Mutunga Kimani	N	12,000			12,000	
Joseph Nako	N	29,150			29,150	
Joseph Nako	N	17,850			17,850	
Joseph Nako	N	52,800			52,800	
Joseph Nako	N	631,500			631,500	
Matthew Mutuku	N	14,600			14,600	
Peter Kithuka	N	418,300			418,300	
Philip Kyambati	N	10,200			10,200	
Sharon Munyao	N	766,000			766,000	
Simon Ileri	N	115,000			115,000	
Valiian Matheka	N	65,800			65,800	
Valilian Matheka	N	114,800			114,800	
Wambua Mulwa	N	200,000			200,000	
Sub-Total	-	11,899,360	-	-	11,899,360	
Unionisable Employees						
Sammy B Mwenga	A	72,800			72,800	

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Annastacia Kimanzi	B	5,880			5,880	
Kambua Kasango	B	16,500			16,500	
Michael Mulu	B	33,950			33,950	
Eunice Katee	C	4,980			4,980	
Josphin Malusi	C	3,500			3,500	
Josphine Mutui	C	4,080			4,080	
Judy Kilonzi	C	459,600			459,600	
Mutisya Patrick	C	93,000			93,000	
Philip.M .Mumo	C	29,400			29,400	
Catherine Kauvi	D	286,800			286,800	
Elizabeth Muimi	D	6,000			6,000	
James Mutambu	D	10,260			10,260	
Joseph Mutua	D	142,500			142,500	
Patricia Mulewa	D	5,280			5,280	
Paul Kaleve	D	15,000			15,000	
Ronald Muli	D	493,800			493,800	
Samson Ivu	D	64,400			64,400	
Sophia Njambi	D	12,948			12,948	
Micheal Mutuku Sila	D	13,200			13,200	
Caroline Kilungya	E	1,260			1,260	
Caroline Mwalimu	E	5,880			5,880	
Esther Mwalimu	E	19,787			19,787	
James Malombe	E	50,000			50,000	
Mary Kasiki Nguna	E	28,300			28,300	
Redemter Kimanzi	E	19,894			19,894	
Ruth Kilonzo	E	260,400			260,400	
Sharon Munyao	E	495,720			495,720	

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Benjamin Nyamai	F	17,400			17,400	
Charles Mbunzi	F	238,000			238,000	
Japheth Kiama	F	39,600			39,600	
Josiah Mulila	F	15,900			15,900	
Irene Ngute Musyoka	G	10,450			10,450	
Irene Ngute Musyoka	G	36,000			36,000	
Patricia Musyimi	G	50,000			50,000	
Patrick Kavoi	G	4,200			4,200	
Rebeca Komu	G	3,480			3,480	
Patricia Musyimi	G	50,000			50,000	
Augustine Mwanzia	H	193,000			193,000	
Benard N. Katuta	H	8,000			8,000	
Clement Mwanzia	H	12,000			12,000	
Cleopas Simatwa	H	10,450			10,450	
Cleophas Simatwa	H	14,000			14,000	
Daisy Esther	H	47,600			47,600	
Grace Mwololo	H	10,450			10,450	
James Nganga	H	10,450			10,450	
Joseph Mwendwa	H	25,000			25,000	
Michael Nziani Muthui	H	17,500			17,500	
Patrick Kavoi	H	4,000			4,000	
Patrick Mukala	H	14,400			14,400	
Patrick Ngula	H	10,360			10,360	
Titus Masila	H	46,400			46,400	
Zipporah Kyambi Mwalya	H	12,250			12,250	
Agnes Mulila	J	42,000			42,000	

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Eddah Muema	J	18,250			18,250	
Frank D Kilile	J	1,350			1,350	
Gladys Musyima	J	168,900			168,900	
Grace Syuki	J	29,100			29,100	
Jeddy Musee	J	67,200			67,200	
Justus Ileri Mbogo	J	13,050			13,050	
Kasimbi Kitonga	J	31,634			31,634	
Mary Mutunga	J	18,900			18,900	
Sub-Total	-	3,946,393	-	-	3,946,393	
Others (specify)						
Austine Mwanzia		228,000			228,000	
Catherine Wangui		58,000			58,000	
Charles Mulonzya		25,000			25,000	
Cosmus Kinyumu		200,000			200,000	
David Muisyo		4,800			4,800	
David Musili		29,400			29,400	
Dr. Augustus Kivunzya		28,000			28,000	
Dr. Augustus Kivunzya		43,400			43,400	
Ester Kasyoka		50,000			50,000	
Esther Mukiti		279,600			279,600	
Everlyne K. Mulinda		10,400			10,400	
Gabriel Mbogo		38,000			38,000	
Gabriel Mbogo		31,500			31,500	
George Munywoki		6,000			6,000	
Ishmael Angasa		172,200			172,200	
Ishmael Angasa		204,400			204,400	

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Ishmael Angasa		172,200			172,200	
Janet Mbiwa		50,000			50,000	
Jeniffer Kimanzi		50,000			50,000	
Joseph Mutemi		144,800			144,800	
Joshua Munyambu		50,000			50,000	
Kavili Velela		62,700			62,700	
Michael Nziani Muthui		31,500			31,500	
Mulandi Mueke		8,400			8,400	
Raphael Munyoki		145,600			145,600	
Thomas Nzelu		9,000			9,000	
Toma Ngovu		91,500			91,500	
Stanley Munyithya	N/A	105,250			105,250	
	-	-	-	-	-	
Sub-Total	-	2,329,650	-	-	2,329,650	
Grand Total		23,752,648	-	-	23,752,648	

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ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/1018	Comments
		a	b	c	d=a-c	
Amounts due to National Govt Entities						
Commissioner Of Taxes		288,731	-	-	288,731	
P.A.Y.E		116,789			116,789	
Laptrust		7,426,082			7,426,082	
Commision Of Vat		11,065			11,065	
Commissioner Of Domestic Tax		2,992,043			2,992,043	
Commissioner of Taxes		9,689			9,689	
Commissioner of taxes		580,366			580,366	
Commissioner of taxes		8,836			8,836	
Commissioner Of Vat		5,122			5,122	
Commissioner For Domestic Tax		1,864,293			1,864,293	
Commissioner Of Taxes		739,562			739,562	
Commissioner of Vat		100,500			100,500	
Commissioner of Vat		106,363			106,363	
Commissioner Of Taxes		5,198,293			5,198,293	
Commissioner Of Taxes		1,007,618			1,007,618	
Commissioner of taxes		242,377			242,377	
Commissioner of taxes		4,689,817		-	4,689,817	
Commissioner Of Taxes		525,216			525,216	
	Sub-Total	25,912,761	-	-	25,912,761	
Amounts due to County Govt Entities						

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Sub-Total	-	-	-	-	-
Amounts due to Third Parties					
Kitui County Government Deposit Account		400,217			400,217
Gai Baptist Vocational Training Center		3,840,000			3,840,000
Ikutha Baptist Vocational Training Center		8,168,825			8,168,825
Kamanyi Baptist Vocational Training Center		945,000			945,000
Katse Baptist Vocational Training Center		750,000			750,000
Katulani Baptist Vocational Training Center		375,000			375,000
Katwalabaptist Vocational Training Center		300,000			300,000
Kisasi Baptist Vocational Training Center		705,000			705,000
Kyatune Baptist Vocational Training Center		2,580,000			2,580,000
Kyuso Baptist Vocational Training Center		2,850,000			2,850,000
Matinyani Baptist Vocational Training Center		1,320,000			1,320,000
Migwani Baptist Vocational Training Center		960,000			960,000
Migwani Baptist Vocational Training Center		1,905,000			1,905,000
Mui Baptist Vocational Training Center		1,710,000			1,710,000
Mulango Baptist Vocational Training Center		7,665,000			7,665,000
Mutomo Baptist Vocational Training Center		4,575,000			4,575,000
Mutonguni Baptist Vocational Training Center		2,940,000			2,940,000
Mwingi Baptist Vocational Training Center		2,700,000			2,700,000
Syongila Baptist Vocational Training Center		6,180,000			6,180,000
Kitui County Deposit Account		1,583,892			1,583,892
Kitui County Government		138,511			138,511
Kitui County Deposit Account		6,571,672			6,571,672
Retention Deposit		916,100			916,100
Kitui County Government		4,365,260		-	4,365,260

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Kitui County Government		628,663			628,663
Kitui County Deposit Account		849,570			849,570
Sub-Total		65,922,712	-	-	65,922,712
Others (specify)					
Grand Total	-	91,835,472	-	-	91,835,472

Asset class	Historical cost b/f (KShs)	Additions during the year (KShs)	Disposals during the year (KShs)	Historical cost c/f (KShs)
	2016/2017			2017/2018
Land	14,284,374	-	-	14,284,374
Buildings and structures	5,317,911,990	2,284,214,239	-	7,602,126,229
Transport equipment	106,942,340	93,437,574	-	200,379,914
Office equipment, furniture and fittings	131,163,884	82,535,431	-	213,699,315
ICT Equipment, Software and Other ICT Assets	94,344,789	-	-	94,344,789
Other Machinery and Equipment	526,234,490	205,234,059	-	731,468,549
Heritage and cultural assets	60,732,941	-	-	60,732,941
Intangible assets	710,825,835	32,825,966	-	743,651,801
Others		281,249,736		281,249,736
Total	6,962,440,643	2,979,497,005	-	9,660,687,912

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government.

Additions during the year should tie to note 17 on acquisition of assets during the year.

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

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ANNEX 6 – SUMMARY OF FINANCIAL PERFORMANCE AND STATEMENT OF ASSETS AND LIABILITIES FOR COUNTY GOVERNMENT ENTITIES

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	differenc e	explanatio n
1	County Assembly	82,022,900	220,520,540	158,005,243	350,485,320	811,034,003.00			
2	Xxx fund								
3	Xxx project								
4	Xxx board								
5	Xxx corporation								
6	Xxx								
7	Xxx								
8	Xxx								
9	Total	82,022,900	220,520,540	158,005,243	350,485,320	811,034,003.			