REPUBLIC OF KENYA

FFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF KITUI

FOR THE YEAR ENDED 30 JUNE 2017

AUDITOR GENERAL
NAIROBI
22 MAR 2018
RECEIVED
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HARAMBEE

COUNTY GOVERNMENT OF KITUI

ANNUAL REPORTS AND FINANCIAL STATEMENTS (EXECUTIVE)

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2017

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

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I. 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:

- Dr Julius M Malombe — Governor;
- Penina Malonza — Deputy Governor;
- Simon N Mundu — CEC Member Finance and Economic Planning
- Charles Muthui Kang'e — CEC Member Agriculture, Water and Irrigation
- Peninah Martha Kilonzi — CEC Member Basic Education, Training and Skills
- Ruth Koki Mwanzia — CEC Member Health and Sanitation
- James Mwinzi Jonah — CEC Member Trade, Industry, ICT and Cooperatives
- George Mutuku Mulatya — CEC Member Environment, Energy and Minerals Investment Development
- Peter Gitonga Nkunda — CEC Member Natural Resources and Tourism
- Rev Daniel Safari Kilonzo — CEC Member Administration and Coordination of County Affairs

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Name	Title
	Fidhelis M. Mwaniki	Ag. Chief Officer/ Chief Finance Officer – Finance and Economic Planning
	Enoch Nguthu	Deputy Chief Finance Officer
	Fidhelis Mwaniki	Deputy Director-Budgeting and Economic Planning
	Joel M. Muyanga	Assistant Accountant General
	Festus Mulu	Assistant Director Financial Accounting
	Silvester Maithya	Assistant Director Financial Reporting

(d) Fiduciary Oversight Arrangements

- 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

(e) Entity Headquarters

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

(f) Entity Contacts

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

(g) Entity Bankers

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

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

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FORWARD BY THE CECM

The Public Finance Management Act 2012 Section 163 requires that at the end of each financial year, the County Treasury shall, for the county government, consolidate the annual financial statements in respect of all the county government entities in formats to be prescribed by the Accounting Standards Board. These should be done in accordance to Article 201 (e) of the Constitution of Kenya 2010.

The financial statement shows all money paid into and paid out of the County Revenue Fund, to finance both recurrent and development expenditures for the financial year 2016/17. This is in line with Kitui County Appropriation Act 2016, and its subsequent supplementary Acts.

The County had an approved budget of Kshs.**10.970** Billion for the FY 2016/2017 comprising of Kshs **5.75** Billion **(52.41%)** under Recurrent and Kshs.**5.22** Billion **(47.58%)** for Development expenditure. This budget was to be financed by Kshs.**7.841** Billion **(71.5%)** from the national equitable share, Kshs.**243.3** million **(2.2%)** from donor funds, Kshs **302.7** million **(2.76%)** grants from national government, Kshs.**668.6** million **(6.1%)** from local revenue sources and Kshs. **1.953** Billion being balance brought forward from FY 2015/2016. In the outturn, all disbursements from equitable share were received, **Kshs.315.3 million** raised from local sources, **Kshs. 150.million** received from donors and **Kshs 302.7million** received from national government entities as conditional grants.

The total expenditure for the FY 2016/2017 amounted to Kshs.**9.048** Billion which was **82.5%** of the total budget. The County spent Kshs.5.183 Billion **(57.3%)** on Recurrent activities and Kshs.**3.862** Billion **(42.7%)** on Development projects. Overall, the county absorbed 82.5% of all the funds, being 90% recurrent and 74% of development.

Major projects implemented were in areas of roads, health, water provision, and community level infrastructure projects (which is funded under the Community level infrastructure development programme, CLIDP).

The major beneficiaries of the 2016/17 budget were infrastructure, water and health sectors. During the period, there were major infrastructural developments, especially opening up of new roads, slabs and drifts construction and rehabilitation of access roads and other roads.

Investment in health sector mainly targeted expansion of health facilities capacities, equipping and recruitment of personnel to address the patient / health personnel ratios. Most of the expenses in this sector went towards funding of purchase of equipment for hospitals and lower facilities.

One of the major challenges faced during implementation of the budget was contractor capacity to undertake projects within the specified contract period. Most of the contracts have lagged behind schedule either due to the contractor's inadequate technical or financial capacity. As a result, a portion of contracted works spilled over to the next financial year as either unpaid bills (certified and approved late for payment) or work in progress.

Sign

CECM, Finance
County Government of Kitui

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 166 of the PFM Act requires that an Accounting Officer for a County Government entity prepares a report for each quarter of the financial year in respect of the entity. The County Executive Committee (CEC) member for finance being the head of the County Treasury 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 quarter ended on 30th June, 2017. 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 this report gives a true and fair view of the state of the County Government's transactions during the year ended 30th June, 2017, 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 this report 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 quarter 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 22/11/ 2017.

County Executive Committee Member – Finance

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON KITUI COUNTY EXECUTIVE FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements of Kitui County Executive set out on pages 7 to 83, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act,2015

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

In addition, and as required by Article 229(6) of the Constitution, I have not been able to obtain sufficient appropriate audit evidence to confirm that public money has been applied lawfully and in an effective way

Basis for Disclaimer of Opinion

1.0 Accuracy and Completeness of the Financial Statements

1.1 Variances in Opening Balances

A comparison of the opening balances reflected in the financial statements for the year under review with the audited 2015/2016 financial statements closing balances indicates understatements and overstatements in the financial statements by Kshs.250,700,000 and Kshs.295,398,744 on 1 item and 3 items respectively resulting to a net overstatement of Kshs.44,698,744 as follows:

Items Description	2016/2017 Opening Balance (Kshs.)	2015/2016 closing Balance (Kshs.)	Variance (Kshs.)
Exchequer release	7,267,273,063	7,517,973,063	-250,700,000
Proceeds from	83,985,266	0.00	83,985,266

Domestic and Foreign Grants			
Transfers from other Government entities	166,714,746	0.00	166,714,746
Construction of civil works	1,616,590,374.00	1,571,891,642	44,698,732
TOTAL	**9,134,563,449.00**	**9,089,864,705**	**44,698,744**

The understatement of Kshs.250,700,000 and overstatement of Kshs.295,398,744 have not been explained or reconciled to date.

1.2 Unsupported Current Year Balances

A comparison of balances reflected in the financial statements for the year under review with the balances indicated in the respective supporting schedules reflected an understatement and an overstatement of the financial statements on various items all netting of to Kshs.631,041,560 as follows;

Items Description	Financial statement balance (Kshs.)	Supporting schedules balances (Kshs)	Variance (Kshs)
Use of goods and services			
Routine maintenance-vehicles and other transport equipment	47,742,933	24,976,620	22,766,313
Rentals of produced assets	12,611,790	9,130,953.	3,480,837
Utilities, supplies & services	152,193,741	46,463,382	105,730,359.
Office and general supplies and services	49,239,750	36,409,280	12,830,470
Printing, Advertising and Information supplies and services	142,580,710	109,111,534	33,469,176
Training Expenses	99,423,467	42,123,327	57,300,140.
Specialized Materials and Services	437,627,989	231,650,120	205,977,869
Other Operating Expenses	138,159,596	80,876,278	57,283,319
Communication Supplies & Services	24,209,116	17,268,100	6,941,016.
Hospitality, Supplies and Services	91,398,942	54,338,447	37,060,495
Insurance	91,968,088	80,582,837	11,385,251
Total	**1,287,156,122**	**732,930,878**	**554,225,244**
			Acquisition of Assets

Purchase of vehicles and other transport Equipment	51,971,637	21,934,492	30,037,145.
Purchase of certified seeds, Breeding stock and live Animals	26,926,009	24,383,601	2,542,408
Construction and Civil Works	1,585,520,205	1,556,624,271	28,895,933.
Construction of roads	537,193,066	357,679,461	179,513,605.
Construction of Buildings	617,927,764	617,152,923	774,841
Purchase of ICT Equipment	13,983,917	13,208,717	775,200
Research, Studies, Project Preparation, Design & Supervision	227,091,764	109,376,510	117,715,254
Acquisition of Land	6,788,374	7,680,400	(892,026)
Acquisition of Intangible Assets	7,852,066	6,658,812	1,193,254.
Total	**3,075,254,802**	**2,714,699,187**	**360,555,615**
Compensation of employees			
Basic Salaries of Permanent Employees	2,165,391,409	2,064,698,872	(100,692,537)
Basic wages of temporary employees	406,426,666	251,033,890	(155,392,776)
Personal allowances paid as part of salary	64,382,829	34,151,803	(30,231,026)
Social benefit schemes outside government	9,065,899	9,063,499	(2,400)
Total	**2,645,266,803**	**2,358,948,064**	**(285,318,740)**
Outstanding imprest	15,548,112	13,968,672	1,579,440.
TOTAL	**5,737,356,873**	**5,820,546,801**	**631,041,560**

1.3 Non-Preparation of Trial Balance

The County Executive did not prepare a trial balance and as a result the reported account balances in the financial statements as at 30 June 2017 could not be ascertained.

1.4 Fund Balance Brought Forward

Note 24 to the financial statements reflects fund balance brought forward of Kshs.1,838,663,167 whereas the statement of cash flow indicates a balance of Kshs.1,888,105,086 resulting in an unexplained difference of Kshs.49,441,919. Further, the statement of assets reflects a cash and cash equivalents brought forward balance of Kshs.1,996,050,310 leading to an unexplained variance of Kshs.157,945,224 between the two sets of figures that should be the same.

1.5 Unsupported Prior Year Adjustments

The statement of financial assets reflects a prior year adjustments of Kshs.107,945,225(2016: Kshs.63,435,604) that are not explained or supported as note 25 to the financial statements shows only the comparative balance only.

1.6 Non- Reconciling of IFMIS Records and Financial Statements Balances

The IFMIS Vote book status report and the financial statements for the year under review reflected a total expenditure of Kshs.8,638,357,012 and Kshs.9,047,468,389 respectively resulting into an unexplained and unreconciled variance of Kshs.409,111,377 as at 30 June 2017. In view of the foregoing circumstances, the accuracy, completeness and presentation of the financial statements as at 30 June 2017 could not be confirmed

2 Cash and Cash Equivalents

2.1 Irregular Bank Accounts

Note 21 A to the financial statements show that Kitui County Executive operated twenty(20) bank accounts with a total bank balance of Kshs.1,551,668,328 as at 30 June 2017. Out of the twenty (20) bank accounts, six (6) were in the Central Bank of Kenya (CBK), while the remaining fourteen (14) with a total balance of Kshs. 79,617,074 were in various Commercial Banks. However, the fourteen (14) bank accounts held in commercial banks were opened contrary to Section 82 (1) (b) of the Public Financial Management (County Government) Regulations, 2015 which stipulates that all County Governments bank accounts should be opened at the Central Bank of Kenya except for imprest account for petty cash. In the circumstances, the County Executive did not comply with the PFM Act, 2012

2.2 Non- Provision of Bank Reconciliation for Fourteen (14) Bank Accounts

The bank reconciliation statements for the fourteen bank accounts and bank balance certificate for all the bank accounts were not availed for audit verification.

2.3 Unsupported Debits in Revenue Bank Account

The Kitui County Executive operated the Kitui County Government Revenue Collection Account Number 1140752855 with the Kenya Commercial Bank (KCB). A review of this account's bank statements for the period July 2016 to June 2017 revealed that a total of Kshs.3,207,517 was withdrawn on various dates as follows;

Date	Amount (Kshs.)	Details
04-04-17	5,000	cash withdrawal

14-03-17	476,267	cash withdrawal
04-04-17	5,000	cash withdrawal
26-01-17	2,721,250	cash withdrawal
Totals	**3,207,517**	

The withdrawals are against Section 80 of the Public Finance Management (County Government Regulations). Further, the purpose for the cash withdrawals was not explained as no payment documents was made available to support how the funds were utilized.

As a result, it was not possible to confirm the propriety of the cash withdrawal of Kshs.3,207,517.

In the circumstances, the cash and cash equivalents balance of Kshs.1,551,668,328 could not be confirmed.

3 Unsupported Expenditures

3.1 Pro- Poor Funds

During the financial year under review, a total of Kshs.49,600,000 was transferred to the Pro-Poor Account number 1149645113 in Kenya Commercial Bank. However, other than the bank statement for the account, no other documents including the Pro-Poor cash book, bank reconciliations, and funds disbursement files were made available to show the funds accountability.

Consequently, the propriety and validity of the Kshs.49,600,000 pro-poor funds expenditure could not be confirmed.

3.2 Construction of Roads and Rehabilitation of Civil Works

During the year under review, the County Government spent Kshs.537,193,066 and Kshs.10,572,126 in relation to construction of roads and rehabilitation of civil works respectively both totaling to Kshs.547,765,192. However, no tender documents were made available for audit verification to confirm that the procurement was fair, equitable, transparent, competitive and cost effective as required by Article 227 of the Constitution.

As a result, it was not possible to ascertain that the County Executive got value for money in the expenditure of Kshs.547,765,195 .

3.3 Unsupported Provisions in the Contracts

During the year under review, the County Executive of Kitui entered into a contract worth Kshs.347,657,108 with various contractors for construction of roads and drifts and Kshs.15,470,000 was paid in respect to administration and preliminary provisions.

However, no documentary evidence in relation to Kshs.15,470,000 was made available for audit review.

In consequence, the validity and propriety of the Kshs.15,470,000 expenditure could not be confirmed as at 30 June 2017.

3.4 Unsupported Fuel Expenditure

During the year under review, the County Executive paid Kshs.29,424,998 to various suppliers of fuel, oil and lubricants. However, no documentary evidence in support of the expenditure in terms of details of how fuel was consumed, the vehicles fueled, the local purchase orders issued, delivery notes for fuel supplied and work tickets of the vehicles using the fuel were made available for audit review.

In the circumstances, it was not possible to confirm the propriety and authenticity of the expenditure of Kshs.29,424,998.

3.5 Unsupported Repairs of Motor Vehicles

The financial statements reflects use of goods and services expenditure of KShs.1,813,556,941 which include Kshs.47,742,933 in respect to routine maintenance-vehicles and other transport equipment. However, included in this expenditure was Kshs.9,493,621 in relation to motor vehicles repairs and purchase of spares which was not supported with necessary and relevant documents including pre-inspection and post-inspection report and store records.

In view of the foregoing, the propriety and value for money on the expenditure of the Kshs.9,493,621 could not be ascertained.

3.6 Other Unsupported Expenditure

During the financial year under review, a total of Kshs.3,014,303,287 was spent on six items. However, included in this expenditure is an amount of Kshs.382,797,870 tabulated below which was not supported by relevant documents.

ITEM	Total Amount Spent (Kshs.)	Amount not Supported (Kshs.)
Other Infrastructure of Civil Works	1,585,520,205	207,508,907
Other Operating Expenses	138,162,596	15,772,338
Scholarship and Other Educational Benefits	216,375,964	16,902,295
Training Expenses	99,423,467	8,893,260
Specialized Materials	437,627,989	9,990,935

Construction of Roads	537,193,066	123,730,135
Total	**3,014,303,287**	**382,797,870**

In the circumstances, it was not possible to confirm that the Kshs.382,797,870 expenditure was a proper charge to public funds.

4 Reallocation of Funds

During the year under review, the County Executive reallocated Kshs.1,260,777, Kshs.3,724,500 and Kshs.917,510 all totaling to Kshs.5,902,787 from routine maintenance, purchase of information communication and technology (ICT) and research, studies, project preparation, design and supervision to Utilities (electricity), purchase of equipment and refurbishment of building respectively. However, there was no authority or approval for reallocations in the supplementary budget.

5 Pending Accounts Payable

5.1 Trade Payables (Pending Bills)

Annexes 1 and 2 of the annexes to the financial statements reflects pending bills for accounts payables and staff payables of Kshs.1,216,292,048 and Kshs.2,690,763 respectively all totaling Kshs.1,218,982,811. However, the respective supporting documents such as contracts, local purchase/service orders, delivery notes, invoices and supplier statements were not made available for audit verification

5.2 Deposits Payables

Note 23 to the financial statements reflected accounts payable in respect to deposits of Kshs.277,115,001 as at 30 June 2017. However, the respective supporting documents were not made available for audit verification.

In the circumstances, the accuracy, validity and existence of account payables and deposits balance of Kshs.1,218,982,811 and Kshs.277,115,001 respectively could not be confirmed as at 30 June 2017.

6.0 Revenue

6.1 Under Collection of Own Generated Revenue

During the year under review, the County Executive had budgeted for own generated revenues totaling to Kshs.668,610,000. However, only Kshs.315,347,363 or 47% of this revenue was collected while Kshs.353,262,637 (53%) remained uncollected.

In addition, a review of the trend analysis for the past two financial years revealed a decline in revenue collection as follows;

Financial Year	Amounts (Kshs.)	% Variance
2014-2015	434,268,204	
2015-2016	416,188,728	-4%
2016/2017	315,347,363	-27%

The County Executive did not therefore institute effective revenue collection mechanisms during the year under review and the Kshs.353,262,637 revenue under collection translated to non- provision of planned, budgeted and promised services to Kitui County residents.

6.2 Non Budgeted Revenue Sources

A review of the trend analysis report made available for audit review revealed that out of Kshs.315,347,365 internally generated revenue, Kshs.50,499,235 was from unbudgeted items.

In the circumstance, the 2016/2017 revenue budget could not be confirmed as fully inclusive of all the revenue sources available in Kitui County.

6.3 Arrears of Revenue

Records made available reflected revenue arrears totaling to Kshs.266,286,615 as at 30 June 2017 as follows;

ITEMS	Amount (Kshs.)
Property Rates	246,416,020
House and Stalls Rent	6,038,725
Free Maternity	10,845,000
NHIF Rebates	2,986,870
Totals	**266,286,615**

In the circumstances, the County Executive did not institute effective debt collection mechanisms during the year under review and the Kshs.266,286,615 revenue arrears translated to an equivalent promised but undelivered service to Kitui County residents.

7.0 Procurement of Goods and Services

7.1 The Ultra-Modern Resource Centre at Manyenyoni

The County Executive contracted Emjay Wakie Enterprises on 06 June, 2016 at a contract sum of Kshs.106,209,000 at a contract period of twenty-four (24) months to construct Ultra-Modern Resource Centre. However, a physical verification on 15 January 2018 almost eighteen (18) months after the lapse of the contract period, revealed that the project had stalled at the foundation level and the contractor was not

on the site. The project was therefore, behind schedule and the contractor may not deliver in the agreed time and cost

Further, the bills of quantity reflected Kshs.200,000, Kshs.200,000 and Kshs.50,000 for NEMA certificate, Insurance and signboard respectively. However, no NEMA certificate and insurance policy was made available for audit verification and no signboard was on the site.

In the circumstances, it was not possible to ascertain that the contractor will deliver a quality and quantity project at the agreed contract price and in time.

7.2 Chain Link Fencing and Gate Construction at Voo Secondary School

During the financial year under review, Esjovia Contractors Ltd were awarded a contract in respect of a Chain Link Fencing and Gate construction at Voo Secondary School and at a contract sum of Kshs.2,692,955. However, the firm submitted two National Construction Authority (NCA) certificates, one certifying them as building works contractor and the other as Water works contractor but both certificates had the same number 002960 with all the details being the same except the purpose for which they were issued. In addition, the firm submitted a letter referenced CR12 C101361 dated 18 September 2014 which was allegedly issued by the Assistant Registrar of Companies confirming the directorship of the company. However, the same letter was used by a competing and unsuccessful bidder Redkam Contractors Ltd raising doubts as to whether the two firms were not related. Further, the postal addresses indicated in the tax compliance certificate of the winning bidder (Esjovia Contractors Ltd) - P.O Box 38-90200 and that submitted by Redkam Contractors were similar.

The two companies' responsiveness is questionable. Further, the bill of quantities indicated that 14-gauge chain link was to be fixed, however, on physical verification it was confirmed that 16 gauge was fixed. In addition, 6 strands of 12.5 gauge barbed wire was to be fixed but 2 strands of 16 gauge were fixed. Records made available showed that the firm had been paid the total contract sum through certificate number 1 of 25 January 2017. The procurement did not comply with Article 227 of the constitution on being fair, equitable, transparent, competitive and cost effective.

In the circumstance, the fencing works were not done as per the bill of quantities hence compromising on quality and raising doubt as to whether the County Executive received value for money in the KShs.2,692,955 expenditure..

7.3 Supply of Specialized Survey Equipment

During the year under review, Measurement Systems Ltd was awarded a contract to supply Survey Equipment through restricted tendering, at a contract sum of Kshs.9,190,680. However, the choice of the procurement method was not supported by a justification of its choice contrary to Section 91 of the Public Procurement and Asset Disposal Act 2015 which recognizes open tender as the preferred procurement method.

In addition, the tender opening minutes, tender evaluation report, letter of notification of award and letter of acceptance were not made available for audit.

It was therefore not possible to ascertain that the Executive got value for money in the Kshs.9,190,680 expenditure.

Further, the funds were sourced from two different sub votes namely 3111402- purchase of survey equipment Kshs.5,000,000 and 3111114- Non Residential Buildings Kshs.4,000,000. The later amount was therefore charged in the wrong account resulting to an unauthorized reallocation of Kshs.4,000,000 meant for non- residential buildings.

This was contrary to Section 53 (8) which require the Accounting Officer not commence any procurement proceeding until satisfied that sufficient funds to meet the obligations of the resulting contract are reflected in its approved budget estimates.

7.4 River Athi- Kanyingi- Maluma- Mutomo- Ikutha- Kanziku Water Supply Project

7.4.1 During the year under review, four firms were contracted to construct a water project line at a total contract sum of Kshs.130,364,345 as follows;

Line/Phase	Description	Contract amount (Kshs.)	Contractor	Tender Number
3.6 Km	Gravity Line from Treatment Works towards Mutomo and Branch line to Kamutei Hill.	12,971,485	Telina Contractor abd General Suppliers	CGoKTI/283/2016-2017
10 Km	Mutomo Gravity Line Lot II	56,866,655	Liki Contractors and General suppliers	CGoKTI/266/2015-2016
11.5 Km	Mutomo Gravity Line Lot I	42,533,211	Liberty Group	CGoKTI/265/2015-2016
13.45 (As per BQ)	Main Gravity Line from Kyoani Beacon- Ikutha Market.	17,992,994	Quality care enterprises	CGoKTI/289/2016-2017
Total		**130,364,345**		

However, the procurement records including the tender advert, tender opening minutes and bidders' documents were not made available for audit scrutiny. Further, the evaluation report for the tender numbers CGoKTI/283/2016-2017 and CGoKTI/289/2016-2017 were also not made available. It was therefore not possible to confirm that the County Executive got value for money in respect to the Kshs.130,364,345 procurements as required by Article 227 of the Constitution.

7.4.2 In addition, records made available showed that Telina Contractor and General Suppliers was paid the full contract price of Kshs.12,971,485. However, included in this payment was Kshs.180,000 for test running of the pipeline which was not done and a further Kshs.200,000 and Kshs.317,486 unsupported supervision and contingencies provisions respectively all totalling to Kshs.697,488.

In the circumstance, it was not possible to confirm that the provisions totalling Kshs.697,488 were a proper charge to public funds.

7.4.3 Although the bills of quantities for Lot II were not availed, physical verification of the project revealed that the line had been done to completion. However, the testing and commissioning of the pipeline had not been done despite the contractor having been paid Kshs.48,336,657.

In the circumstance, it was not possible to confirm that any provisions made have been accounted for properly. It was also noted that a completion certificate for the works was issued to Liberty Group on 29 May 2017. However, the 11.5 Km pipeline had not been tested and commissioned.

In the circumstance, the completion certificate was irregularly issued.

7.4.4 Further, although no procurement documents were availed for the Line from Kyoani Beacon to Ikutha Market, a physical verification done on 11 January 2018 revealed that although a completion certificate was issued on 13 June 2017 and Kshs16,193,896 paid, approximately 2.3 Km of the pipeline was not done and the contractor had left the site. The project had also not been tested and commissioned.

It was not possible to establish how the contractor was awarded a completion certificate while there were incomplete works for the pipeline.

A physical measurement of the pipeline from Kyoani Beacon to the Ikutha hospital where the pipeline was ending gave a distance of 12Km and not 13.45KM reflected in the bill of quantities creating a difference of 1.45 Km. This, effectively, could have resulted to irregularly overpricing of the BQ by Kshs.(Kshs17,992,994.95/13.45Kms X 1.45Kms) 1,939,765.

In the foregoing circumstances, the County Executive could have lost the Kshs.1,939,765 through non-existent works.

7.5 Upgrading to Bitumen Standard of Kitui School – Ithookwe Show Grounds-Kitui Airstrip Road

During the year under review, Maangi Construction and General Suppliers was awarded a contract to upgrade Kitui School-Ithookwe Showground- Kitui Airstrip road (4.0KM) at a contract sum of Kshs.133,451,699 and a contract period of 9 months commencing 5 December, 2016. As at 30 June 2017, a total of Kshs.54,366,585 had been paid to the Contractor. However, physical measurement of the road gave a distance of 3.5 Km and

not the 4 KM reflected in the bill of quantities resulting into unexplained increase of 500 meters which translated into an increase of the project cost by Kshs.(133,451,698.60/4Km X 0.5Km) 16,681,462. In the circumstance, the distance to be upgraded was therefore doubtful. Further, although the contract was incomplete, the Contractor had demobilized and left the site. In the circumstances, it was not possible to ascertain that the project would be completed within the project time and price.

Further, the contractor raised certificate number 1 on office administration and preliminaries, and Earth works at Kshs.6,338,585 and Kshs.5,524,894 respectively. However, included in the Kshs.6,338,585 was an unsupported expenditure of Kshs.4,800,000, Kshs.347,900,Kshs.100,000 and Kshs.190,000 in respect to training, engineering miscellaneous, insurance and quality control test respectively all totalling to Kshs.5,437,900. In the circumstance, the propriety of the Kshs.5,437,900 expenditure as at 30 June 2017 could not be confirmed.

In addition, included in the above Kshs.5,524,894 earthworks, was Kshs.4,738,600 in respect to "Spoil excess material from side drains excavations" quantities of 2000 cubic meters. However, the quantities paid for were 5510 cubic meters, therefore exceeding the BQ quantities by 3510 cubic meters.

In the circumstances the expenditure of Kshs.3,018,600 could not be confirmed as a proper charge to public funds.

7.6 Supply and Delivery of Various Equipment to Kitui Referral Hospital

During the year under review, Total Hospital Solutions was awarded a Kshs.5,773,000 contract to supply and deliver various equipment to Kitui Referral Hospital. However, even though the contract was above the Kshs.4,000,000 threshold matric for quotations as set by the Public Procurement Regulations 2006, quotation method of procurement was used instead of open tender. Further, the respective procurement documents showing how the supplier was identified were not made available for audit review.

In the circumstance, the propriety of the Kshs.5,773,000 expenditure as at 30 June 2017 could not be ascertained.

7.7 Variation Order for County Government Staff Office Block

The County Executive awarded Kitho Civil and Engineering Co. Ltd a contract dated 18 July 2014 to construct County Government Offices at a contract sum of Kshs.94,849,657 with a contract period of 12 months ending 17 July 2017. However, physical inspection done on 17 January 2018 revealed that the office block was still under construction even though the contract period had expired.

Further, a variation evaluation committee recommended a contract variation of Kshs.21,163,211 which was 22.31% of the original contract price due to changes in design and specifications However, documents in support of these changes were not made available for audit review.

In the circumstance, it has not been possible to confirm that the contract will be completed within the contract period and price and that the variation was fairly arrived at.

7.8 Opening up of Road from Bavaria Junction- Mutuni Road through Kamangu Stream and Kalundu River

The County Executive contracted Rene Industries Ltd to open up a road from Bavaria Junction to Mutuni Road through Kamangu Stream and Kalundu River (4.5 Km) at a contract sum of Kshs.26,482,891. However, the tender advert, opening, evaluation documents and contract documents were not made available for audit review.

Further, documents made available showed that the contractor had been paid Kshs.22,521184 as at 30 June 2017 which included Kshs.16,043,366 in respect to culverts and drainage works. However, a physical inspection showed that there were no culverts and the contractor had demobilized.

In the circumstance the propriety of Kshs.22,521,184 expenditure as at 30 June 2017 including attainment of value for money in the contract sum could not be confirmed.

7.9 Extension of Street lighting: Nzelu River to Kwa Kinyai Shopping Centre

During the financial year under review, Destiny Building and General Contractors was awarded a Kshs.10,338,896 contract for the extension of street lights from Nzelu River to Kwa Kinyai shopping center which was signed on 24 June, 2016. However, the respective procurement records including tender advert, opening minutes and bidders' documents were not made available for audit review. Further the LSO 1185270 was issued on 16 June 2016 contrary to government regulations that no funds should be committed after 31 May of each year.

7.10. Storeyed Maternity Ward at Kitui Referral Hospital

During the financial year under review, Rene Industries Ltd was awarded a contract for the construction of a storey maternity ward at Kitui Referral Hospital at a contract sum of Kshs.242,782,653. However, tender opening minutes, evaluation report, contract document and the bid documents were not made available for audit review.

Further, the unsuccessful bidders were not given regret letters contrary to Section 74 Public Procurement and Asset Disposal (PPAD) Act 2015 and the contract award was not published and publicized contrary to Section 138(1) of the PPAD Act 2015.

In the circumstance, the Executive was in breach of the Public Procurement and Asset Disposal Act, 2015 and it was not possible to ascertain that value for money equivalent to the Kshs.242,782,653 was received in line with Article 227 of the Constitution.

7.11 Doubtful Procurement of Non Pharms for Kitui Referral Hospital

During the financial year under review, assorted pharmaceuticals and non-pharmaceuticals worth Kshs.151,317,786 were procured from the Kenya Medical Supplies Authority which included unsupported non-pharms worth Kshs.20,480,589.

In the circumstance, the propriety of Kshs.20,480,589 unsupported expenditure as at 30 June 2017 could not be confirmed.

7.12 Construction of a Maternity Block at Mbitini

During the financial year under review, Millenium Stores Ltd was contracted to Construct a Maternity block at Mbitini at a contract Sum of Kshs.9,989,600 and contract period of 16 weeks ending 6 April 2017. However, the respective procurement records including the tender advert, opening minutes, evaluation reports and the full form of contract were not made available for audit review. In addition, a Physical verification done on 9 January 2018 revealed that the plumbing works had not been done and the washrooms were not completed nine months after the elapse of the contract period.

In the circumstance, it was not possible to ascertain that the Kshs.9,989,600 had value for money and that it would be completed within the agreed contract time and price.

7.13 Pipeline Distribution Line, Supply of Materials, Trench Excavations for Kangukangu, Kanyongonyo, Kiseuni

During the financial year under review, Marolta Construction Co Ltd was contract to undertake Pipeline distribution line, supply of materials and trench excavations at KanguKangu, Kanyongonyo and Kiseuni at a contract price of Kshs.42,382,484. However, the procurement records including tender advert, opening minutes, evaluation and the contract document were not made available for audit review. In addition, except for one paid certificate dated 28 June 2016 for Kshs.17,000,000 no other payment records were availed to show how much had been paid in respect to the contract as at 30 June 2017.

Further, a physical verification revealed although the contractor had left sites that the pipeline distribution line was incomplete and the 3 completed water kiosks had no water flows.

In the circumstances, it was not possible to ascertain that the County Executive got value for money in the Kshs.42,382,484 contract and that the project would be completed within the contract period and price.

7.14 Construction of Lot II Drifts on B7 Kisasi- Mbitini-Yongela-Voo

During the financial year under review, Jomeg Contractors was contracted to construct Lot II drifts on B7 Kisasi-Mbitini-Yongela-Voo at a contract price of Kshs.13,927,068. Records made available showed that Kshs.11,790,378 had been paid for certified work as at 30 June 2017. However, the procurement records including tender advert, opening minutes, bidders' documents, evaluation, notification of award of the contract and the contract document were not made available for audit review. Further, there was no recorded deliveries of the regret letters, if any, to the unsuccessful tenderers contrary to Section 74 of the PPAD Act 2015. In addition, the, contract award was not published and publicized as required by the Section 138(1) of the PPAD Act 2015.

In the circumstances, the County Executive was in breach of Public Procurement and Asset Disposal (PPAD) Act 2015 and it was not possible to ascertain that value for money was attained in the Kshs.13,927,068 contract.

7.15 Renovations of Buildings at Kitui Level IV Hospital.

The County Executive awarded a contract to renovate 19 buildings at Kitui level IV hospital to two contractors namely; Timax Building and General Contractors Limited and Afriserve Interventions Ltd, at a total contract sum of Kshs.39,760,426. However, a physical inspection revealed that a construction of a new walkway from Nyayo ward via Theatre to Maternity and execution of other works at a cost of Kshs.330,000 and Kshs.4,104,040 respectively which was included in the BQs and paid for was not constructed.

In addition, no supporting documents were made available for provisions totalling to KShs.2,764,821 mainly for plumbing and mechanical and electrical works which were included in the BQ and paid for.

In the circumstances, the propriety of Kshs.39,760,426 total contract sum as at 30 June 2017 could not be confirmed.

7.16 Road Construction of Enziu- Kamulewa- Kalitini Road Project

During the financial year under review, Jeti General Constructors Ltd Kitui was awarded a Kshs.18,879,370 contract to construct Enziu- Kamulewa- Kalitini. However, the tender documents, opening minutes, evaluation minutes, the award minutes and the appointment letters to the various committees were not made available for audit verification.

In addition, no supporting documents in respect to provisions totaling to Kshs.390,000 reflected in the BQ were made available for audit review.

In the circumstances, the propriety of Kshs.18,879,370 total contract price could not be confirmed as at 30 June 2017.

7.17 Street Lighting of Kitui Town Mjini Road

During the financial year under review, M/S. Tryphosa Agencies Ltd was awarded a Kshs.35,950,637 contract for road construction and street lighting of Kitui town Mjini road through tender number CGOKTI/303/2014-2015.

However, the tender documents, the tender processing documents like tender opening minutes, evaluation minutes, the award minutes and the appointment letters to the various committees were not made available for audit verification.

In addition, included in the contract sum of Kshs.35,950,637 was an unsupported general office administration and preliminaries provision of Kshs.1,423,000 .

In the circumstances, it was not possible to ascertain the propriety of the Kshs.39,950,637 total contract sum as at 30 June 2017.

7.18 Construction of Ngini River Drift

During the financial year under review, M/S. Nariana was contracted to construct Ngini river drift at a contract sum of Kshs.69,889,710. However, the tender document and the tender processing documents were not provided for audit verification. Further, included in the Kshs.69,889,710 contract sum was an unsupported expenditure of Kshs.8,977,000 in respect to general office administration and miscellaneous and HIV/AIDs advocacy program. In the circumstances, the propriety of the Kshs.69,889,710 total contract sum as at 30 June 2017 could not be ascertained.

7.19 Non Provision of Procurement Documents

The County Executive contracted twenty-one (21) firms to supply goods, works and services totalling to Kshs.210,630,473 during the year under review. However, the procurement documents including initiation of the procurement process, opening, evaluation and award minutes and contract documents were not made available for audit verification.

In the circumstance, the propriety and value for money in respect to the Kshs.210,630,473 expenditure could not be confirmed as at 30 June 2017.

8.0 Human Resources Management

8.1 Organization Structure and Staff Establishment

The June payroll for the year under review reflected a total staff strength of 5303 both in the IPPD and manual payrolls. However, the County Executive lacked an approved organization structure that depicts the various offices, holders of these offices and their technical and support staff. Their lines of authority were not clearly defined. Further, it was not possible to ascertain stations and department where some officers worked. In addition, the County Executive did not have an approved staff establishment that would

show the positions of employment in the Executive, the numbers filled and any under/ over establishments including planning for the same.

In the circumstances it was not possible to ascertain how the 5303 staff were held accountable for their jobs and whether there was over or under establishment.

8.2 Employees Sharing Same Bank Account Numbers

A review of the June 2017 IPPD payroll revealed that six employees shared three bank account numbers with each account being shared by two employees as follows;

Name	Personal Number	Account Number	Monthly Gross Salary (Kshs.)
Mulindah Pius Samuel	1983060136	68127025556	98,660
Mulindah Everlyne Kavengi	1986020193	68127025556	25,971
Munyoki Janetor Mueni	20160082495	10000050556	26,223
Kimaku Joel Vundi	20160082708	10000050556	26,223
Kyavoa Bernard Ndisya	1987077606	590199510663	63,880
Kyavoa Pauline Jeruto	1987079810	590199510663	63,880
TOTAL			**304,837**

No explanation was given as to why two different employees with different personal numbers were sharing the same bank account.

Further, a review of the June 2017 payroll revealed that two employees namely Mutua Joseph- ID Number 27640687 and Muthui Stephen Mati – ID number 29603720 who appearing in the manual and IPPD payrolls respectively shared the same KRA pin number A007398585R. The two were paid a total gross salary of Kshs.61,190 in the month of June 2017.

In the circumstances, it was not possible to ascertain the propriety of the Kshs.304,837 and Kshs.61,190, paid to the six and two staff members sharing bank accounts/KRA pin number respectively.

8.3 Employees whose Age was Over 60 Years

A review of the June 2017 IPPD payroll revealed that 8 employees, earning a monthly gross pay of Kshs.556,455 were aged over 60 years as follows;

Payroll Num	ID No.	Name	Designation	Date of Birth	Age	Monthly Gross Pay
1979098282	16000241	Kubora Charles Musyimi	Agricultural Assistant[1]	01-07-56	61 yrs	31,562
1981086924	998366	Kisinzi Mbusya Richard	Senior Assistant Occupational Therapist	07-06-57	60 yrs	20,576
1981110545	6420171	Bernard Kitheka M	Advisor - Economic (County)	01-05-53	64 yrs	166,172
1984068739	5476135	Munyoki Agnes Mwende	Cleaning Supervisor[2a]	17-10-55	62 yrs	22,080
20140001047	1895575	Muli Patrick Kivaa	Public Relations Assistant[3]	15-08-51	66 yrs	31,369
20140005849	1238476	Kimoli Frederick William Kiema	Chief of Staff (County)	01-07-52	65 yrs	198,501
20140095683	576864	Mutei David Mwandia	Chief Driver	01-07-43	74 yrs	30,304
20160061441	998342	Mbai Richard Mutua	Radiographer[3]	01-07-55	62 yrs	55,891
						556,455

In the circumstance, the Kshs.556,455 monthly pay for the 8 employees who were past the retirement age was irregular and contrary to Government Regulations.

8.4 Over Commitment of Salaries

A review of the Executive payroll for the year under review, revealed that the net pays of fourty one (41) employees were below one third of their basic pay contrary to Section G (21) of the code of regulations (COR) (revised 2006) and Section 19 (3) of the Employment Act 2007

In the circumstances, the County Executive was in breach of the Code of Regulations (revised 2006) and the Employment Act, 2007.

8.5 Ethnicity

An ethnic analysis of the 2289 employees working directly under the County Executive using the IPPD staff register as at 30 June 2017 revealed that the largest represented ethnic community (Kamba) was at 81% while the lowest was at zero% as follows;

Ethnic Name	Number	Percentage
Kamba	1856	81.08%
Kikuyu	173	7.56%
Meru	76	3.32%
Embu	42	1.83%
Luhya	29	1.27%
Luo	27	1.18%
Kisii	22	0.96%
Mbere	16	0.70%
Tharaka	9	0.39%
MijiKenda	7	0.31%
Kalenjin	7	0.31%
Swahili-Shirazi	4	0.17%
Taita	4	0.17%
Pokomo	2	0.09%
Masai	2	0.09%
Somoli-So-State	2	0.09%
Kenyan Asian	2	0.09%
Kenya Arab	2	0.09%
Bajun	1	0.04%
Kuria	1	0.04%
Taveta	1	0.04%
Teso	1	0.04%
Dorobo	1	0.04%
Boran	1	0.04%
Other Kenyan	1	0.04%
	2289	

Further the majority of the new recruits were from the same community (Kambas) at 96% contrary to the provision of the County Governments Act, 2012.

In view of the foregoing, the County Executive was in breach of Section 65 of the County Government Act 2012.

9.0 Budget and Budgetary Controls

9.1 Budget Process

A review of the County Executive's Fiscal Strategy Paper for 2016/2017 dated February 2016 revealed that although it was presented to the County Assembly on 26 February 2016 it was not subsequently published and publicized as required by Section 117 of the Public Finance Management Act, 2012.

In the circumstance, the County Executive was in breach of the public finance management Act, 2012.

Further, the combined summary statement of Appropriation reflected total receipts of Kshs.10,970,406,015 and a similar expenditure for the year under review. However, except for a notification made in one newspaper, no other supporting documents including list of participants, minutes and reports were made available to ascertain that the budget was taken through public participation.

In the circumstances, it was not possible to confirm that the public participation was conducted as required by law.

9.2 Expenditure Budget

(i) The approved total budget for the year under review was Kshs.10,970,406,014 which comprised Kshs.5,750,303,233 recurrent budget and Kshs.5,220,102,781 development budget. However, the actual expenditure was KShs.5,185,700 and Kshs.3,862,217,415 in respect to recurrent and development respectively both totaling to Kshs.9,047,918,389 resulting into an under expenditure of Kshs.1,922,487,626.

In the circumstances, the residents of Kitui County did not get promised and expected services equivalent to the under-expenditure of Kshs.1,922,487,626.

(ii) The total development budget of Kshs.5,220,102,781 did not to have a breakdown of the specific proposed projects to be undertaken in each department.

In the circumstance, it was not possible to confirm that the projects implemented during the year were the actual budgeted projects.

(iii) A comparison of the budgeted expenditure with the actual expenditure as per the financial statements revealed that the following 5 items with a total budget of Kshs.762,490,416 had a total expenditure of Kshs.823,749,271, resulting to an unapproved over expenditure of Kshs.61,258,855 as follows:

Title and Details	Sum of Approved Estimates (Net)-Classified (Kshs.)	Financial Statements (Kshs.)	Variance Budget Less Financial Statement Actuals (Kshs.)
Domestic Travel and Subs.	302,302,427	349,463,826	(47,161,399)
Foreign Travel and Subsistence	22,221,577	24,618,030	(2,396,453)
Specialised Materials	429,032,770	437,627,989	(8,595,219)
Other Capital Grants and Trans	-	1,467,300	(1,467,300)
Rehabilitation of Civil Works	8,933,642	10,572,126	(1,638,484)
	762,490,416	**823,749,271**	**(61,258,855)**

No approval was sought for the over-expenditure through a supplementary budget.

In the circumstance, the appropriation of the Kshs.61,258,855 was contrary to the provisions of the public finance management Act, 2012

10.0 Non Reconciling Financial Reports

10.0 Unsupported Fixed Assets

Annex 4 of the annexes to the financial statements reflected fixed asset totaling Kshs.6,962,440,643 as at 30 June 2017. However, the respective supporting schedules were not availed for audit review.

Further, during the year under review, the County Executive did not maintain a fixed assets register as required by Section 149 of the Public Finance Management Act, 2012.

In the circumstances, the accuracy, existence and security of the fixed assets balance of Kshs.6,962,440,643 as at 30 June 2017 could not be confirmed.

11.0 Prior Year Audit Issues

Prior year audit issues raised in the 2015/2016 audit report have not been addressed by the County Executive as shown in Note XIII on follow progress. No reason(s) have been given for this anomaly as at 30 June 2017.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the County Executive's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to cease operations or have no realistic alternative but to do so. Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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

I am independent of Kitui County Executive in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.

FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 July 2018

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Exchequer releases	1	7,841,480,359	7,267,273,063
Proceeds from Domestic and Foreign Grants	2	150,020,244	83,985,266
Transfers from Other Government Entities	3	302,701,288	166,714,746
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	315,347,363	409,709,687
Returned CRF issues	10	-	-
TOTAL RECEIPTS		**8,609,549,254**	**7,927,682,762**
PAYMENTS			
Compensation of Employees	11	2,645,266,803	2,125,283,589
Use of goods and services	12	1,815,133,381	1,351,277,183
Subsidies	13	-	-
Transfers to Other Government Units	14	781,749,766	820,258,191
Other grants and transfers	15	217,843,264	162,160,861
Social Security Benefits	16	-	-
Acquisition of Assets	17	3,587,475,175	3,374,965,468
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	156,981,160
TOTAL PAYMENTS		**9,047,468,389**	**7,990,926,452**
SURPLUS/DEFICIT		**(437,919,135)**	**(63,243,690)**

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 22/11/ 2017 and signed by:

Chief Officer
Name: **Fidhelis M. Mwaniki**

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

VI. STATEMENT OF ASSETS

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,551,668,328	1,995,023,725
Cash Balances	21B	4,276,809	1,026,585
Total Cash and cash equivalent		1,555,945,137	1,996,050,310
Accounts receivables – Outstanding Imprests	22	13,968,672	11,785,435
TOTAL FINANCIAL ASSETS		**1,569,913,809**	**2,007,835,745**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	277,115,001	169,172,578
NET FINANCIAL ASSETS		**1,292,798,808**	**1,838,663,167**
REPRESENTED BY			
Fund balance b/fwd.	24	1,838,663,167	1,965,342,461
Prior year adjustments	25	(107,945,225)	(63,435,604)
Surplus/Deficit for the year		(437,919,135)	(63,243,690)
NET FINANCIAL POSITION		**1,292,798,808**	**1,838,663,167**

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 22/11/ 2017 and signed by:

Chief Officer
Name: **Fidhelis M. Mwaniki**

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

VII. STATEMENT OF CASH FLOWS

		2016-2017 Kshs	2015 - 2016 Kshs
Receipts from operating income			
Exchequer Releases	1	7,841,480,359	7,267,273,063
Proceeds from Domestic and Foreign Grants	2	150,020,244	83,985,266
Transfers from Other Government Entities	3	302,701,288	166,714,746
Reimbursements and Refunds	7		
Returns of Equity Holdings	8		
County Own Generated Receipts	9	315,347,363	409,709,687
Returned CRF issues	10		
Payments for operating expenses			
Compensation of Employees	11	(2,645,266,803)	(2,125,283,589)
Use of goods and services	12	(1,815,133,381)	(1,351,277,183)
Subsidies	13	0	0
Transfers to Other Government Units	14	(781,749,766)	(820,258,191)
Other grants and transfers	15	(217,843,264)	(162,160,861)
Social Security Benefits	16	0	0
Finance Costs, including Loan Interest	18	0	0
Other Payments	20	0	(156,981,160)
Adjusted for:			
Adjustments during the year	25		
Decrease/(Increase) in Accounts Receivable		(2,183,237)	(1,798,867)
Increase/(Decrease) in Accounts Payable		107,942,423	66,935,863
Increase in bank balances			(2,854,254)
Net cash flow from operating activities		**3,255,315,226**	**3,374,004,520**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	0	0
Acquisition of Assets	17	(3,587,475,175)	(3,374,965,468)
Net cash flows from Investing Activities		**(3,587,475,175)**	**(3,374,965,468)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	0	0
Proceeds from Foreign Borrowings	5	0	0
Repayment of principal on Domestic and Foreign borrowing	19	0	0
Net cash flow from financing activities		**0**	**0**
NET INCREASE IN CASH AND CASH EQUIVALENT		**(332,159,949)**	**(960,948)**
Cash and cash equivalent at BEGINNING of the year	21	**1,888,105,086**	**1,889,066,034**
Cash and cash equivalent at END of the year	24	**1,555,945,137**	**1,888,105,086**

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 22/11/ 2017 and signed by:

Chief Officer
Name: **Fidhelis M. Mwaniki**

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

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	7,841,480,360	-	7,841,480,360	7,841,480,360	-	100.0
Proceeds from Domestic and Foreign Grants	184,786,639	58,554,018	243,340,657	150,020,244	93,320,413	61.7
Transfers from Other Government Entities	197,996,724	65,238,000	263,234,724	302,701,289	-39,466,565	115.0
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	668,610,000	-	668,610,000	315,347,363	353,262,637	47.2
Return issues to CRF	1,573,595,249	380,145,024	1,953,740,274	1,953,740,274	-	100.0
TOTAL	**10,466,468,972**	**503,937,042**	**10,970,406,015**	**10,563,289,530**	**407,116,485**	**96.3**
PAYMENTS						
Compensation of Employees	2,855,512,436	-53,883,646	2,950,027,445	2,645,266,803	304,760,642	89.7
Use of goods and services	2,004,380,512	245,208,085	2,033,657,521	1,815,133,381	218,524,140	89.3
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	914,512,167	-	914,512,167	781,749,766	132,762,401	85.5
Other grants and transfers	423,796,409	32,682,809	423,796,409	217,843,264	205,953,145	51.4
Social Security Benefits	27,000,000	1,556,140	27,000,000	-	27,000,000	-
Acquisition of Assets	4,241,267,448	278,373,654	4,621,412,473	3,587,475,175	1,033,937,298	77.6
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	**10,466,468,972**	**503,937,042**	**10,970,406,015**	**9,047,468,389**	**1,922,937,626**	**82.5**
SURPLUS/(DEFICIT)	-	-	-	1,515,821,141	(1,515,821,141)	

(a) *Local revenue projection was Kshs 668.6m, which only realised Kshs 315.3m. The major drawback here was from health facilities which were affected by both doctors and nurses' strikes, causing revenue collection to fall substantially. There was non-collection of liquor licensing fees because the licensing committees had not been appointed. Sand cess also underperformed due to challenges relating to capacity to enforce collection during the day only.*

(b) *Kshs 100m budgeted for staff car & mortgage loans funds was not spend due to delay in passing the regulations for the same. Kshs 27m allocated at the beginning for paying retired councillors their gratuity was never spend, since the guidelines initiated by the national government through formation of a task force was not finalised in time.*

(c) *The changes in the revised estimates was as result of (i) increase in re-voted amount Kshs 296.8m, (ii) Additional funds from Ministry of health to pay allowances for health personnel, Kshs88.992m, and (iii) additional grants from World Bank (Kshs 47m) and DANIDA (Kshs (11m), which were never received by end of financial year.*

The entity financial statements were approved on 22/11/ 2017 and signed by:

Chief Officer
Name: **Fidhelis M. Mwaniki**

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

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,855,642,803	-	4,855,642,803	4,855,642,803	0	100
Proceeds from Domestic and Foreign Grants			-	-	-	-
Transfers from Other Government Entities	77,512,431	65,238,000	142,750,431	182,216,996	(39,466,565)	128
Proceeds from Domestic Borrowings	-		-	-	-	-
Proceeds from Foreign Borrowings	-		-	-	-	-
Proceeds from Sale of Assets	-		-	-	-	-
Reimbursements and Refunds	-		-	-	-	-
Returns of Equity Holdings	-		-	-	-	-
County Own Generated receipts	668,610,000		668,610,000	315,347,363	353,262,637	47
Return CRF issues	83,300,000		83,300,000	83,300,000	0	100
TOTAL	**5,685,065,234**	**65,238,000**	**5,750,303,234**	**5,436,507,162**	**313,796,072**	**95**
PAYMENTS						
Compensation of Employees	2,713,455,561	114,589,644	2,778,693,561	2,639,740,037	138,953,524	95
Use of goods and services	1,791,093,739	204,761,418	1,791,093,739	1,719,510,903	71,582,836	96
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	729,130,694	-	729,130,694	664,233,663	64,897,031	91
Other grants and transfers	181,113,600	80,000,000	181,113,600	1,113,600	180,000,000	1
Social Security Benefits	27,000,000	1,556,140	27,000,000	0	27,000,000	0
Acquisition of Assets	243,271,640	-16,328,564	243,271,640	160,652,771	82,618,869	66
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	**5,685,065,234**	**155,399,350**	**5,750,303,234**	**5,185,250,974**	**565,052,260**	**90**
SURPLUS/(DEFICIT)	**-**	**(90,161,350)**	**-**	**251,256,188**	**(251,256,188)**	

(a) Kshs 180m that remained unspent represents funds allocated to Emergency (Kshs80m) and Kshs 100m for staff car and mortgage loans facility. The guidelines for the loans facility were not approved by the assembly as at 30th June 2017 to facilitate disbursement.

(b) Kshs 27m has been explained above in combined schedule as budgeted gratuity for retired councillors.

The entity financial statements were approved on 22/11 2017 and signed by:

Chief Officer
Name: **Fidhelis M. Mwaniki**

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

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,985,837,557	-	2,985,837,557	2,985,837,557	0	100.00
Proceeds from Domestic and Foreign Grants	184,786,639	58,554,018	243,340,657	150,020,244	93,320,413	-
Transfers from Other Government Entities	120,484,293	-	120,484,293	120,484,293	0	100.00
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 issues to CRF	1,490,295,249	380,145,024	1,870,440,274	1,870,440,274	0	100.00
TOTAL	**4,781,403,738**	**438,699,042**	**5,220,102,781**	**5,126,782,368**	**93,320,413**	**98.21**
PAYMENTS						
Compensation of Employees	142,056,875	60,705,998	171,333,884	5,526,766	165,807,118	3.23
Use of goods and services	213,286,773	40,446,667	242,563,782	95,622,478	146,941,304	39.42
Subsidies	-		-		0	-
Transfers to Other Government Units	185,381,473		185,381,473	117,516,103	67,865,370	63.39
Other grants and transfers	242,682,809	-47,317,191	242,682,809	216,729,664	25,953,145	89.31
Social Security Benefits		-			0	-
Acquisition of Assets	3,997,995,808	294,702,218	4,378,140,833	3,426,822,404	951,318,429	78.27
Finance Costs, including Loan Interest			-	0	0	-
Repayment of principal on Domestic and Foreign borrowing			-	0	0	-
Other Payments			-	0	0	-
TOTALS	**4,781,403,738**	**348,537,692**	**5,220,102,781**	**3,862,217,415**	**1,357,885,366**	**74.0**
SURPLUS/(DEFICIT)	**-**	**90,161,350**	**-**	**1,264,564,953**	**(1,264,564,953)**	**24.22**

(a) Kshs 93.2m not received as at June 30, 2017 includes Kshs 58m expected from World Bank and DANIDA (for health sector support), and Kshs 34m from World Bank (for Kenya devolution Support Program, KDSP)

(b) Compensation for employees includes donor funds meant for support to dispensaries and health centres which were affected by nurses strikes(3.2% utilisation)

(c) Use of goods and services low absorption too relates to the nurses strike as the amount is meant to support health care facilities from donors

The entity financial statements were approved on 22/12/ 2017 and signed by:

For Chief Officer
Name: **Fidhelis M. Mwaniki**

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. The county government of Kitui has however not borrowed any funds.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process. We do not swipe deposits to CRF

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.

SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

Acquisition of fixed assets

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

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

4. In-kind contributions

In-kind contributions are donations that are made to the *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 expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2017, this amounted to Kshs 277,115,001 compared to Kshs 169,172,578 in prior period as indicated on note 23.

There were no other restrictions on cash during the year

6. 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.

7. Accounts Payable

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

SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

8. Non-current assets

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

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *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.

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *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 **June 29, 2016** for the period **1st July 2016 to 30 June 2017** as required by law. There were two (2) 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.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,333,051,661	581,381,845
Total Exchequer Releases for quarter 2	1,293,844,258	1,853,154,631
Total Exchequer Releases for quarter 3	1,960,370,090	1,816,818,266
Total Exchequer Releases for quarter 4	3,254,214,350	3,015,918,321
Total	**7,841,480,359**	**7,267,273,063**

Actual amount received, which is equal to the CARA allocation

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2016 - 2017	2015 – 2016
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
DANIDA			18,495,000	36,990,000
Grants Received from Multilateral Donors (International Organisations)				
World Bank			131,525,244	46,995,266
Grants Received from other levels of government				
Total			**150,020,244**	**83,985,266**

Both grants are meant to finance health care provision at the lower level health care facilities (Health centres and dispensaries)

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers from Central government entities		
Ministry of Roads	120,484,292	92,318,535
Ministry of Health	182,216,996	74,396,211
Transfers from Counties		
	-	-
TOTAL	**302,701,288**	**166,714,746**

The transfer from ministry of roads is meant to finance maintenance of roads within the county while that from Ministry of health includes compensation for user fees forgone, maternity funds and health workers allowances (doctors, nurses and other cadres as negotiated or approved by Salaries and Remuneration Commission, SRC)

4 PROCEEDS FROM DOMESTIC BORROWINGS

	2016 - 2017	2015 - 2016
	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	-	-

5 PROCEEDS FROM FOREIGN BORROWINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
	-	-
Total	-	-

6 PROCEEDS FROM SALE OF ASSETS

	2016 - 2017	2015 – 2016
	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

	2016 - 2017	2015 – 2016
	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 and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
	-	-
Total	-	-

8 RETURNS OF EQUITY HOLDINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 COUNTY OWN GENERATED RECEIPTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	4,215,724.00	2,121,875.00
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	17,949,586.00	23,827,472.00
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	2,927,413.00	1,950,229.00
Receipts from Voluntary transfers other than grants	-	-
Business permits	101,194,240.00	117,639,266.00
Cesses	-	-
Poll rates	-	-
Plot rents	14,458,434.00	14,837,030.00
Other local levies	40,000.00	83,000.00
Administrative services fees	19,084,462.00	9,079,899.00
Various fees	-	-
Council's natural resources	-	902,400.00
Exploitation		-
Sales of council assets		-
Lease / rental of council's	706,600.00	2,305,250.00
Infrastructure assets	-	-
Other miscellaneous receipts	76,658,936.00	135,392,734.85
Other miscellaneous receipts	-	-
Insurance claims recovery	-	-
Medium term loans (1-3 yr. repayment)	-	-
Long term loans (over 3 yr. repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Other receipts from financial assets loan	-	-
Market/trade centre fee	39,637,315.00	42,465,025.00
Vehicle parking fees	19,736,610.00	24,342,794.30
Housing	2,193,030.00	2,961,376.00
Social premises use charges	-	-
School fees	-	-

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Other education-related	-	-
Other education receipts	-	-
Public health services	-	-
Public health facilities operations	-	-
Environment & conservancy	1,753,080.00	-
Administration	-	-
Slaughter houses administration	4,795,370.00	4,012,635.00
Water supply administration	-	-
Sewerage administration	-	-
Other health & sanitation	-	-
Technical services fees	9,996,563.00	27,785,701.00
External services fees	-	-
Total	**315,347,363**	**409,706,687**

The revenue performance in 2016-17 experienced decline due doctors and nurses' strike as well as none collection of liquor licensing fees and sand cess.

10 RETURNED CRF ISSUES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Recurrent account	-	-
Development account	-	-
Deposit account	-	-
Total	-	-

11 COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Basic salaries of permanent employees	2,165,391,409	1,683,805,807
Basic wages of temporary employees	406,426,666	335,627,351
Personal allowances paid as part of salary	64,382,829	1,325,620
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	104,524,811
Compulsory national social security schemes	-	
Compulsory national health insurance schemes	-	
Social benefit schemes outside government	9,065,899	
Other personnel payments	-	
Total	**2,645,266,803**	**2,125,283,589**

12 USE OF GOODS AND SERVICES

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Utilities, supplies and services	152,193,741	44,608,565
Communication, supplies and services	24,209,116	19,311,594
Domestic travel and subsistence	349,463,826	175,694,856
Foreign travel and subsistence	24,618,030	20,745,262
Printing, advertising and information supplies & services	142,580,710	154,388,369
Rentals of produced assets	12,611,790	4,692,595
Training expenses	99,423,467	101,718,689
Hospitality supplies and services	91,398,942	71,381,999
Insurance costs	91,968,088	28,286,922
Specialized materials and services	437,627,989	309,138,531
Office and general supplies and services	49,239,750	42,506,168
Fuel, Oil and Lubricants	63,512,068	107,727,064
Other operating expenses	138,159,596	38,777,302
Routine maintenance – vehicles and other transport equipment	47,742,933	145,653,947
Routine maintenance – other assets	90,383,335	86,645,320
Total	**1,815,133,381**	**1,351,277,183**

13 SUBSIDIES

Description	**2016 – 2017**	**2015 – 2016**
	Kshs	**Kshs**
Subsidies to Public Corporations		
	-	-
Subsidies to Private Enterprises	-	-
	-	-
TOTAL	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Transfers to Central government entities		
Kitui County Assembly	781,749,766	820,258,191
Transfers to Other Counties		
(insert name of budget agency)		
(insert name of budget agency)		
TOTAL	**781,749,766**	**820,258,191**

This amount represents transfer to the County assembly for both recurrent operational expenses and any development projects the assembly may be implementing (currently the assembly is constructing a chamber)

15 OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Scholarships and other educational benefits	216,375,964	162,160,861
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed	1,467,300	-
Total	**217,843,264**	**162,160,861**

16 SOCIAL SECURITY BENEFITS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 ACQUISITION OF ASSETS

Non - Financial Assets	**2016 – 2017**	**2015 – 2016**
	Kshs	**Kshs**
Purchase of Buildings	-	-
Construction of Buildings	617,927,764	534,318,524
Refurbishment of Buildings	111,754,789	64,900,457
Construction of Roads	537,193,066	255,484,889
Construction and Civil Works	1,585,520,205	1,616,590,374
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	51,971,637	54,970,703
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	2,079,164	21,330,288
Purchase of Office Furniture and General Equipment	76,994,816	52,089,904
Purchase of ICT Equipment	13,983,917	-
Purchase of Specialized Plant, Equipment and Machinery	309,509,854	230,173,733
Rehabilitation and Renovation of Plant, Machinery and Equip.	1,309,624	5,602,150
Purchase of Certified Seeds, Breeding Stock and Live Animals	26,926,009	12,476,644
Research, Studies, Project Preparation, Design & Supervision	227,091,764	475,882,005
Rehabilitation of Civil Works	10,572,126	28,348,529
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	6,788,374	7,496,000
Acquisition of Intangible Assets	7,852,066	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	60,000,000
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	**3,587,475,175**	**3,419,664,200**

18 FINANCE COSTS, INCLUDING LOAN INTEREST

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Government	-	-
Interest on Domestic Borrowings (Non-Government)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

19 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
	-	-
Total	-	-

20 OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	156,981,160
	-	**156,981,160**

21A: Bank Accounts

Account Name	Account No.	Name of Bank	Rec or Development	2016 – 2017 Kshs	2015 – 2016 Kshs
Kitui County Revenue Fund	1000171111	CBK	Revenue	1,010,593,376	1,652,387,549
Kitui County Recurrent	1000170654	CBK	Recurrent	63,891,105	62,451
Kitui County Development	1000170638	CBK	Development	42,767	35,075
Kitui County Deposit	1000217127	CBK	Deposit	277,115,001	169,172,578
Resource Based Fund A/C	1000297247	CBK	Donor-Development	120,409,006	46,995,266
Kitui County Transforming Health System for Universal Care Project	1000334142	CBK	Donor-Development account	-	-
Kitui County Revenue Collection	1140752855	KCB - Kitui	Recurrent account	3,451,762	8,341,927
Kitui County Standing GVT Imprest	1140752995	KCB - Kitui	Recurrent account	1,193,457	6,610,701
Kitui County Roads Maintenance Fuel Levy	01141304430300	Coop Bank - Kitui	Development account	53,987,995	92,317,459
Kitui District Hosp Operations Account	01141303838201	Coop Bank - Kitui	Recurrent account	18,305,600	17,084,923
Mwingi District Hosp Operations Account	1156709008	KCB - Mwingi	Recurrent account	1,662	(388,313)
Tseikuru Sub Dist Hosp Operations Account	1156757614	KCB - Mwingi	Recurrent account	41,595	44,559
Migwani Sub Dist Hosp Operations Account	1156714397	KCB - Mwingi	Recurrent account	39,968	45,516
Katulani Sub Dist Hosp Operations Account	1156667747	KCB - Kitui	Recurrent account	1,828	(723,123)
Ikanga Sub Dist Hosp Operations Account	1156671523	KCB - Kitui	Recurrent account	52,421	675,179
Kanyangi Sub Dist Hosp Operations Account	1001036319100	NBK - Kitui	Recurrent account	162,838	338,064
Mutito Sub Dist Hosp Operations Account	1156804256	KCB - Kitui	Recurrent account	859,788	1,276,453
Kyuso Sub Dist Hosp Operations Account	1156755654	KCB - Mwingi	Recurrent account	23,192	(639,885)
Nuu Sub Dist Hosp Operations Account	01141399535301	Coop Bank - Mwingi	Recurrent account	161,366	76,113
Kauwi Sub Dist Hosp Operations Account	01141303838301	Coop Bank - Kitui	Recurrent account	1,333,602	1,311,234
				1,551,668,328	**1,995,023,725**

*Amount are reconciled to cashbook balances as at June 30, 2017, except for all accounts at CBK and Imprest account at KCB Kitui which are reconciled as at July 15, 2017 to allow for extension to clear all payments processed up to Internet Banking level.

21B: CASH IN HAND

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	4,276,809	1,026,585
Cash in Hand – Held in foreign currency	-	-
Total	**4,276,809**	**1,026,585**

Cash in hand should also be analysed as follows:

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Location 1 - Ministry of Trade, Industry, IT and Cooperatives	-	-
Location 2 - Ministry of Finance & Economic Planning - Payments	2,612,612	-
Location 3 - Kitui Level IV Hospital	42,755	-
Location 4 - Mwingi Level IV Hospital	13,940	-
Location 5 - Ministry of Finance & Economic Planning - Receipts	1,271,397	1,026,585
Location 6 - Ministry of Agriculture - ATC	-	-
Location 7 - Mwingi Town - Revenue Office	336,105	-
	-	-
Total	**4,276,809**	**1,026,585**

22: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Government Imprests	13,968,672	11,785,435
Clearance accounts	-	-
Total	**13,968,672**	**11,785,435**

Breakdown of the outstanding imprest

S/ No.	Name of Officer or Institution	Personal Number	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
				Kshs	Kshs	Kshs
1	Peninah Nzambi Nzile	20140000157		150,000	-	150,000
2	Mwanzia Cosmas Musee	20140000164		150,000	-	150,000
3	Solomon Mulandi Mwendwa	20140027201		30,000	-	30,000
4	Nichodemus Musya Munyithya	1982027038		54,150	-	54,150
5	Paul Munyoki	1985030967		61,000	-	61,000
6	Anthony Muthui Kavisi	1986052522		62,400	-	62,400
7	Rachael Katuku Ithua	19950002301		367,500	-	367,500
8	Reagan Muthui Kyele	2008026856		176,400	-	176,400
9	Sharack Muveva Muthui	2008094192		152,100	-	152,100
10	George Mutuku Mulatya	20130016965		786,592	-	786,592
11	Marian nduku John	20160014559		553,000	-	553,000
12	Isaiah Mulila Mutunga	20160014568		396,150	-	396,150
13	Winfred Mwende Paul	20160014595		225,600	-	225,600
14	Carolyne Mbithe Mwake	20160040924		183,020	-	183,020
15	Ruth Katongu Mutonya	20150003124		25,480	-	25,480
16	Julius Mwandikwa Mutua	20150003188		405,800	-	405,800
17	Mumo Mulyungi	20150004130		136,500	-	136,500
18	Stephen Kitonga Salee	1997098036		385,560	-	385,560
19	Sebastian Muli Sausi	20010008367		869,100	-	869,100
20	Fredrick Kyalo Mutie	2007084681		295,000	-	295,000
21	Geoffrick Kali Nzioki	20130042474		204,900	-	204,900
22	Goyfred Mumo Kasamba	20140000246		221,420	-	221,420
23	Isaac Mwendwa Mwanzia	20140000077		545,560	-	545,560
24	Joshua Nyamai Mutembei	20140000120		1,159,300	-	1,159,300
25	Peninah Nzambi Nzile	20140000157		778,570	-	778,570
26	Danson Tulo Musee	20140000317		154,000	-	154,000
27	Elizabeth Mwende Maithya	20140000335		214,600	-	214,600
28	James Mutuku Kyalo	20140027069		2,190,900	-	2,190,900
29	Sebastian Makau kalungu	20140027194		603,450	-	603,450
30	Bonface Kaseve Muimi	20140027256		795,000	-	795,000
31	Alfred Miwa Kinyalili	20140027265		102,520	-	102,520
32	Esther Stella Mulwa	20140068793		154,700	-	154,700
33	Joseph Mwendwa Mutile	20150003973		562,300	-	562,300
34	Kanini Musyoka	20150043253		816,100	-	816,100
	Total			**13,968,672**	**-**	**13,968,672**

23. ACCOUNTS PAYABLE

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Deposits	277,115,001	169,172,578
Total	**277,115,001**	**169,172,578**

These are funds held in the retention account at the CBK for meeting contractors' claims once obligations are discharged on the expiry of retention period.

24. FUND BALANCE BROUGHT FORWARD

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Bank accounts	1,995,023,725	2,056,992,572
Cash in hand	1,026,585	1,246,040
Accounts Receivables	11,785,435	9,986,568
Accounts Payables	(169,172,578)	(102,882,719)
Total	**1,838,663,167**	**1,965,342,461**

The closing fund balance represents the amount available for roll-over into the next financial year as part of resource envelope. However, they will be applied towards payment of works contracted in 2016-17 which was not completed and paid.

25: PRIOR YEAR ADJUSTMENTS

Description of the error	2016 – 2017	2015 – 2016
	Kshs	Kshs
Adjustments on bank account balances		2,854,254
Adjustments on cash in hand	0	0
Adjustments on payables	(107,945,225)	(66,289,859)
Adjustments on receivables	0	
Others (increase in deficit)		
Total	**(107,945,225)**	**(63,435,605)**

OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Construction of buildings	217,408,437	377,462,474
Construction of civil works	741,167,472	354,505,945
Supply of goods	96,944,442	45,365,042
Supply of services	160,771,697	114,886,709
	1,216,292,048	**892,220,170**

26.2: PENDING STAFF PAYABLES (See Annex 2)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Senior management	515,600	49,690
Middle management	394,328	473,687
Unionisable employees	1,780,835	683,085
Others (*specify*)	-	-
	2,690,763	**1,206,462**

26.3: OTHER PENDING PAYABLES

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Amounts due to National Government entities		
Amounts due to County Government entities,		
Amounts due to third parties		
Others (*specify*)		

27ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Entity	Date Established	Location	Accounting Officer responsible
Kitui Water and Sanitation Co.		Kitui	
Kiambere Mwingi Water and Sanitation Co.		Mwingi	
Kitui County Executive Mortgage Fund			
Kitui County Executive car Loan Fund			

Both water companies were inherited as part of devolved functions.

XIII. 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.

Ref 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)*
1.1	Over Expenditure	The over expenditures during the 2014/2015 F/Y occurred due to the delays in passing the supplementary budgets. The county executive prepared a first supplementary budget for the year and submitted to county assembly in December 2014 which was approved on 14th May 2015. A second supplementary was also prepared and approved on 28th May 2015. Due to the fact that the supplementary budget preparation process is a manual process, it does not lock the vote line not to be utilized during the supplementary budget approval process	Spending entity Accounting officer		
1.2	**Unbudgeted expenditure**	It is true the health facilities in the County spent the collected revenues directly. This is because the health facilities budget had not been originally incorporated in the County Budget during the initial Budgeting process. However, due to the sensitivity of the services in this sector, the health facilities used the revenues collected. Each health facility had a revenue collection account and an operational account where funds for operations were transferred to. Latter in the F/Y a supplementary budget was prepared which included the Budgets for the health Centres.	County Treasury and Accounting officer health	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	Continuous improvement	
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	Spending entity Accounting officer	Continuous improvement	

Ref 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)*
		assembly members. The money had not yet been paid out by the end of FY 2014/2015.			
1.6.2	**Un-Disclosed Revenue Receivables**	County Governments have lists of assets and liabilities which are yet to be verified by the Intergovernmental Technical Relations Committee and handed over. 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 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.	Intergovern mental relations technical Committee Receiver of revenue	ongoing	
2.0	**Fixed Assets Register**	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 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.	Deputy chief finance officer.		
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	Chief finance officer		

Ref 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)*
		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			
3.2	**Maintenance of Cash Books**	Our main Bank Accounts namely Recurrent and Development held 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	Assistant accountant general		
4.1	**Unsupported Financial Statement Balances**	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.	Assistant accountant general		
4.2	**Inaccuracy of the Financial Statements**	The differences noted in the consolidated accounts affecting: 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	Assistant accountant general		

Ref 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 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. 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 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.			
7.0	**Irregular Recruitment**	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.	Secretary, Kitui County Public Service Board		

Management responses were submitted to the auditors but feedback has not been received.

CEC, County Treasury

Sign... Nzduuge

Date 22/11/2018

XIV. ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
	A	B	c	d=a-c		
Construction of buildings						
Actor Magnetics Ltd	980,735	03-Mar-17	-	980,735.00		
Adeline Ltd	1,100,000	14/10/2016	-	1,100,000.00		
Alfa Works Enterprise Ltd	980,000	03-Mar-17	-	980,000.00		
Alfanza Enterprises	495,380	29-Feb 2017	-	495,380.00		
Artpark Enterprises	802,590	31/3/2016	400,000	356,590.00		
Bafferlo Party Services Ltd	844,305	31/3/2016	811,000	33,305.00		
Bawaki Realtors Limited	469,474	29-Feb 2017	-	469,474.00		
Benca Contractors	2,628,920	03-Jul-17	-	1,525,000.00		
Bonum Kenya Limited	3,826,760	03-Mar-17	-	1,910,550.00		
Breakthrough Contractors	998,977	05-Jun-17	-	998,977.00		
Capehill Enterprises	512,650	25/11/2015	-	512,000.00		
Catheliza General Merchandise	899,470	29-Feb 2017	-	899,000.00		
Corazam Supplies and Gen, Construction	249,178	09-Jan-17	-	249,177.59		
County Link Contractors and Logistics	1,078,000	27/10/2016	900,000	178,000.00		
Dapemu Building Contractors	765,000	25/11/2015	277,650	487,350.00		
Dede Builders and Civil Engineering	520,210	29-Feb 2017	-	520,210.00		
Earth Associates Ltd	493,916	31/3/2016	324,092	168,907.60		
Ebenezer Cereals and Gen. Supplies	243,844	09-Jan-17	-	243,843.60		
Ebenezer Cereals and Gen. Supplies	311,148	09-Jan-17	-	311,148.00		
Elfra Enterprises	999,950	31/3/2016	879,950	120,000.00		
Embenerza Contractors	459,043	29-Feb 2017	-	459,042.00		
Fairline Investment Company Ltd	455,600	29-Feb 2017	-	455,560.00		
Fendeh Enterprises	280,163	29-Feb 2017	-	280,163.20		
Fenzo general enterprises	890,830	29-Feb 2017	-	825,000.00		
Flit Africa Gate Ltd	3,392,530	10-Jul-16	2,712,000	263,500.00		
Francis Mutua Mulinge General Building	5,434,545	25/11/2015	2,209,800	1,509,800.00		
Galilaya Technology Investment	455,600	29-Feb 2017	-	274,450.00		
Gruyere Investments	936,630	29-Feb 2017	-	936,630.00		
Hioki Powertonic	282,704	31/3/2016	-	280,000.00		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Hokapjo Construction	839,280	25/11/2015	700,360	138,920.00		
Ikanga Metal Works	830,110	24/02/2015	745,110	84,890.00		
Iliko Investments	157,999	25/11/2015	-	157,999.10		
Inyuu Pendo Enterprises	291,800	15/05/2017	-	291,800.00		
Iremo Collection Stores	243,533	29-Feb 2017	-	243,000.00		
Jacna Building and Construction Ltd	417,620	25/11/2015	224,280	193,331.00		
Jali Construction and Supplies Ltd	810,783	29-Feb 2017	350,000	460,783.00		
Jamuto Contractors	800,407	24/02/2015	570,500	229,907.00		
Jaska Beverages	864,150	03-Mar-17	-	864,150.00		
Jetmark Ltd	505,130	09-May-17	-	505,130.00		
Jobico Group of Companies Ltd	1,005,070	29-Feb 2017	-	610,880.00		
Jos Jos Investment	811,620	29-Feb 2017	-	811,000.00		
Josevic Global Investments Limited	2,456,450	10-Jul-16	-	1,500,000.00		
Jossy General Construction Ltd	814,445	15/8/2014	799,445	15,000.00		
Jukate Enterprises	811,684	29-Feb 2017	521,254	289,430.59		
Jumusa Enterprises Ltd	243,740	29-Feb 2017	-	243,740.00		
Kaliangombe Agencies	313,710	29-Feb 2017	-	313,710.00		
Kangweni Intergrated Investments	166,132	09-Jan-17	-	166,132.00		
Karlmax Kenya Limited	900,860	03-Jul-17	-	900,860.00		
Kasevi Civil Engineering Company	870,920	25/11/2015	850,920	20,000.00		
Kasusya Building and Construction	369,610	29-Feb 2017	-	329,610.00		
Katikoni Wendo Investments	886,550	24/02/2015	574,678	311,872.00		
Kavaani Solution Contractors Ltd	872,000	25/11/2015	792,000	80,000.00		
Kaytonic Enterprises	972,100	29-Feb 2017	-	972,000.00		
Kilonzo Building Workers Ltd	205,110	29/02/2017	-	205,110.00		
Kimdunga Building construction	499,550	29-Feb 2017	-	499,550.00		
Kivoh Investments & General Contractors	934,920	31/3/2016	-	510,000.00		
Kivou Civil Engineering Contractors	1,960,130	25/11/2015	1,336,470	623,660.00		
Kiwia Building and General Construction	902,065	09-Mar-17	-	902,065.00		
Kwa Kyuvi Contractors	274,670	29-Feb 2017	-	274,670.00		
Kyama Investment Construction	932,150	31/3/2016	902,150	30,000.00		
Kyumoni Building and Construction	880,270	29-Feb 2017	392,000	488,270.00		
Maarifa Building And Construction	805,010	25/11/2015	735,010	70,000.00		
Mafemu Constructions	880,000	29-Feb 2017	-	880,000.00		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Makuti General Contractors Ltd	2,505,478	03-Mar-17	1,852,116	316,360.00		
Mariana and Mark Construction	2,552,180	03-Mar-17	-	1,500,000.00		
Masasini Kaningo Business Centre	1,000,000	25/11/2015	453,960	470,000.00		
Mashariki Concepts	2,051,640	02-Jun-17	-	1,189,130.00		
Masoka Contractors	585,000	24/02/2015	152,857	432,143.00		
Mattrix Supplies Ltd	846,060	25/11/2015	796,060	50,000.00		
Maxjo Agencies	3,340,015	03-Mar-17	-	1,850,883.00		
Mui Wambua Builders Enterprises	458,995	25/11/2015	-	438,495.00		
Mukameka Building and Construction Enterprise	901,940	29-Feb 2017	-	901,940.00		
Mukimuka Engineering & construction co.Ltd	475,609	29-Feb 2017	-	475,609.00		
Mukiteso Invetments Ltd	584,370	29-Feb 2017	-	584,370.00		
Mukutuko Enterprises	256,340	31/3/2016	99,000	156,380.00		
Mukutuko Enterprises	256,340	31/3/2016	156,380	99,000.00		
Mutha Gen. Contractors Ltd	941,000	21/11/2016	-	941,000.00		
Mutimumu General Supplies	490,900	25/11/2015	-	490,900.00		
Mutomo Kandai General Agencies	1,784,470	08-Aug-16	1,584,470	200,000.00		
Mutonga Kwa Mumo Co. Ltd	822,760	25/11/2015	231,733	141,438.00		
Mwingi Benjos Enterprises	1,071,308	25/11/2015	535,654	485,654.00		
Mwingi Mumbuni Construction and Supplies	920,000	29-Feb 2017	470,670	449,330.00		
Mwiwe Enterprise	830,340	29-Feb 2017	-	830,340.00		
Ndekando Building Contractors	873,588	29-Feb 2017	-	462,380.00		
Ndomwe Contractors & Gen. Supplies Co. Ltd	826,800	29-Feb 2017	-	571,000.00		
Ngala Aluminium fabricator	509,238	29-Feb 2017	-	509,238.00		
Ngalini Contractors & supplies	891,368	29-Feb 2017	-	541,303.00		
Ngamua Contractors	982,940	29-Feb 2017	785,050	197,890.00		
Ngayau Enterprises	284,250	29-Feb 2017	-	284,000.00		
Ngomongo young traders and construction co. ltd	721,600	29-Feb 2017	-	721,600.00		
Ngomoni General Contractors	898,500	29-Feb 2017	631,900	266,600.00		
Patkan Builders	980,788	25/11/2015	-	678,359.70		
Patkan Builders Ltd	780,007	25/11/2015	669,607	110,400.00		
Pelly Investments	929,204	25/11/2015	-	929,204.00		
Pemajo Contractors	255,000	29-Feb 2017	-	255,000.00		
Pumwel Enterprises Ltd	527,860	29/05/2014	-	328,060.00		
Red Lake Contruction	403,874	29/02/2017	-	403,874.00		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Rodon Enterprises Ltd	290,283	29-Feb 2017	-	290,283.00		
Rokems Agencies	308,678	29-Feb 2017	-	308,678.32		
Sadan Seamless Enterprise	819,340	25/11/2015	769,340	50,000.00		
Sandmath Contractors	246,443	29-Feb 2017	-	221,798.70		
Shaddah investments limited	500,000	29-Feb 2017	-	475,000.00		
Shaddah investments limited	500,000	29-Feb 2017	475,000	25,000.00		
Smark Work Contractors	570,558	29-Feb 2017	-	570,558.00		
Smart Course Ventures	934,080	04-Dec-16	431,980	325,870.00		
South East Agencies	850,400	29-Feb 2017	-	560,200.00		
Southern Springs Commercial Enterprises	888,910	29-Feb 2017	657,280	231,000.00		
Spotone Building and Construction	2,551,690	04-Dec-16	-	2,448,090.00		
Stador General Contractors Limited	855,860	29-Feb 2017	-	750,859.61		
Swiftline Holdings Limited	3,598,705	17/10/2016	-	3,598,705.00		
Tamular Holdings Ltd	930,160	19/8/2017	430,550	499,610.00		
Tamular Holdings Ltd	930,160	04-Dec-16	430,550	499,610.00		
Tenkan Agencies	850,000	04-Dec-16	-	850,000.00		
Tokama General Supplies and Construction Limited	931,500	29-Feb 2017	-	871,500.00		
Vendamuma Enterprises	959,900	29-Feb 2017	687,000	272,000.00		
Viacon Engineering Co. Ltd	506,220	03-Mar-17	-	458,200.00		
Vibrant Stars General Contractors Company Ltd	386,750	25/11/2015	346,000	40,000.00		
Vibratt Construction and General Supplies	497,080	29-Feb 2017	-	497,080.00		
Watema General Supplies Ltd	1,157,029	24/02/2015	-	600,000.00		
Watts Techno Services	1,312,352	25/11/2015	1,212,352	100,000.00		
Wendo wa Ndiwa	980,800	08-May-17	-	660,460.00		
Wiflo Agencies Ltd	255,850	29-Feb 2017	-	255,850.00		
Salala logistics	3,087,154	26/6/2016	-	1,531,107.20		
Mwingi East Renovators	3,024,000	28/10/2016	1,151,205	407,940.00		
M/S Katoka	3,019,980	30/4/2015	2,868,981	150,999.00		
Kamwado Enterprise	3,024,775	25/2/2015	2,786,097	238,677.60		
Melina Fowarders	3,065,540	26/5/2016	2,893,750	141,790.00		
Little Five Tours	3,015,330	25/5/2015	2,935,330	80,000.00		
Little Five Tours	3,087,000	15/8/2016	2,932,678	154,321.66		
M/S Seruji Contractors	3,084,280	24/4/2016	2,930,053	154,227.50		
Benard Nndemi Syengo	880,000	16/11/2016	-	880,000		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
M/s Kithio Skilled Associates Enterprices	812,000	21/11/17	-	377,860.00		
M/s Word Given Agencies	899,780	30/01/17	397,200	252,800.00		
M/s Maji Maji Holding	951,000	21/11/16	384,900	566,100.00		
M/s Palisons Limited	900,270	21/11/17	-	900,270.00		
M/s New High way Workshop	890,760	02/03/17	-	838,760.00		
M/s Crinzi Ltd	900,870	14/03/17	-	900,870.00		
M/s Maji Maji Holding	900,600	10/10/17	-	555,500.00		
M/s Reetza Building and Construction Company	3,999,600	20/06/16	3,223,224	776,375.95		
M/s Resa Enterprices	900,710	15/01/17	-	715,500.00		
M/s Syuki Genaral Suplies and Contractors	810,783	29/11/16	-	369,130.00		
M/s Priskok Business Works LTD	810,783	21/11/16	332,700	325,860.00		
M/s Kmrusslynn Construction Investments	916,400	29/10/17	886,400	30,000.00		
M/s Twaria and Abdulahim Contsruction Co Ltd	864,390	18/11/16	648,293	216,097.50		
M/s Afeelib Enterprices	890,780	18/11/17	258,000	508,540.00		
M/s Friphi Contractors	990,170	14/11/16	450,000	400,170.00		
M/s Bensajo Enterprises	822,030	18/11/16	722,030	100,000.00		
M/s Muso Investments	900,730	18/05/17	-	800,000.00		
M/s Kakha General Contractors	893,930	16/03/17	-	893,930.00		
M/s Amajambe Company Ltd	954,340	14/11/17	-	592,770.00		
M/s Vibrant Stars General Contractors Ltd	3,813,450	18/03/16	3,106,510	327,540.00		
M/s Bafferlo Party Services Ltd	1,290,230	06/04/16	550,000	450,000.00		
M/s Priter Construction Company Ltd	899,975	02/02/17	404,989	494,986.25		
Jeislo Enterprises and General Contractors	870,000	14/11/17	842,200	27,800.00		
M/s Tecjob Limited	900,270	11/04/17	-	900,270.00		
M/s Alfinza Enterprises	900,530	18/11/16	860,530	40,000.00		
M/s Ligrabe Company Ltd	980,340	14/11/16	578,000	235,740.00		
M/s Build Serve Ltd	900,100	18/11/16	821,000	79,100.00		
M/s Palmercy Entrprises	900,798	02/03/17	-	470,910.00		
M/s Limu Fima Walla Enterprises Ltd	925,116	21/11/16	-	925,000.00		
M/s Sembi Building Contractors	833,500	21/11/16	-	580,000.00		
M/s One Rhino Construction	890,095	14/11/16	-	420,220.00		
M/s Musyokison Construction Co.	853,920	18/11/16	640,000	173,520.00		
M/s Jankel Enterprises Ltd	900,514	14/11/14	843,488	57,025.70		
M/s Nicher Enterprises	855,825	14/11/16	815,825	40,000.00		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
M/s Mutmoks Welding Services	893,050	14/112016	-	893,000.00		
M/s Valika Co. Ltd	870,800	18/11/16	-	428,300.00		
M/s Kissuel Enterprise	887,115	14/11/16	620,981	266,000.00		
M/s Moonlight General Agencies	836,740	18/11/16	395,640	441,100.00		
M.s Akibuild Services Ltd	862,810	14/11/10	-	406,510.00		
M/s Lybon Company Ltd	1,441,460	17/11/16	-	1,235,000.00		
M/s Emberneza construction Ltd	874,580	14/11/16	405,380	277,450.00		
M/s Kalelee General Contractors	890,125	14/11/16	-	890,000.00		
M/s Pades Supplies and contractors Company	866,680	21/11/16	598,360	268,320.00		
M/s Florian Enterprise	814,525	21/11/16	-	344,805.00		
M/s Marunge Enterprise	882,180	21/11/16	555,280	326,900.00		
M/s Wii Nzunzini Contractors	899,520	21/11/16	415,000	484,520.00		
M/s Kassyoki Contractors	855,830	18/11/16	825,830	30,000.00		
M/s Jomar services	3,370,000	26/03/17	2,138,510	1,231,490.00		
M/s Eco Build Services	900,870	21/11/16	-	900,870.00		
M/s Hyfles Investments	863,480	21/11/17	801,300	62,180.00		
M/s Ngasyoka Engeneering and Metal works	972,836	23/11/16	-	900,600.00		
M/s Berjos Holdings (K) Ltd	1,770,180	05/02/16	-	1,470,000.00		
M/s Mugra Investment	810,860	21/11/16	770,860	40,000.00		
M/s Kalungu Junior Enterprises	899,520	21/11/16	-	899,520.00		
M/s Muma Contractors and General Merchants	900,000	30/05/17	687,000	213,000		
M/s Alfacom Gen Agencies	890,880	31/05/17	-	403,750		
M/s Jupity Contractors	900,000	28/05/17	-	520,330		
Ms Marolta Construction Co. Ltd	9,006,390	02/12/15	7,180,087	549,903		
Ms Ukasi Enterprises	1,988,190	04/03/17	-	1,988,000		
Ms Salalah Logistic Consoltants	480,000	29/3/2016	-	462,205		
Ms Felikeys Ltd	2,996,366	02/06/17	-	1,714,087		
Ms Seven Forteen Ltd	6,783,302	25/9/2015	-	3,795,520		
Ms Disny Kenya Ltd	7,400,171	02/07/17	-	4,148,320		
Ms Saloca Enterprises Ltd	2,443,352	18/2/201	-	1,861,406		
Ms Kangenda Wholesalers Ltd	4,969,672	07/08/16	4,274,668	694,000		
Ms Bethel Global Investment	537,300	05/04/16	-	537,000		
Ms Benro Building Construction	4,321,340	13/6/2016	4,191,340	130,000		
Ms Sunkar Hardware & Tools Ltd	39,852,466	20/2/2015	34,020,110	5,400,756		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Ms Miramba Ikamba Contractors	1,027,124	03/01/17	-	900,000		
Ms Francz Enterprises	4,268,380	02/09/17	3,273,000	572,000		
Ms Kasoni General Contractors	59,418,911	20/2/2015	56,905,553	2,000,000		
Ms Tartech General Construction Ltd	1,870,616	06/08/16	719,953	959,900		
Ms Liberty Group Ltd	43,975,009	02/09/17	32,866,640	8,795,002		
Ms Kyenas Company Ltd	8,568,000	02/09/17	4,909,382	1,460,190		
Ms Morsam Solutions	1,691,770	12/09/16	-	1,000,000		
Ms Kyenas Company Ltd	8,568,000	02/09/17	2,843,390	2,065,992		
Ms Kathika Enterprises Ltd	6,259,700	25/4/2016	2,613,390	2,601,610		
Ms Millennium Strategy Ltd	8,134,950	16/6/2015	5,214,980	2,268,908		
Ms Annmike Enterprises Ltd	349,650	04/11/17	-	349,650		
Ms Ndomwe Contractors	717,973	27/4/2017	-	502,581		
Ms Pomelo Ltd	1,999,921	23/3/2017	-	1,557,358		
Ms Nelima Enterprises	443,706	29/2/2016	251,300	192,406		
Ms Afriserve Interventions Ltd	17,900,073	23/6/2017	15,590,293	1,595,147		
Ms Kamwando Enterprises Ltd	2,321,500	05/05/16	-	2,321,500		
Ms Josma General Works Ltd	1,109,864	02/08/17	-	1,109,864		
Ms Kasoni General Contractors	59,418,911	20/2/2015	53,080,553	3,825,000		
Ms Bonum Kenya Ltd	4,268,378	02/09/17	2,568,690	931,310		
Ms BL Build Serve Ltd	800,075	02/06/17	-	750,000		
Ms Iremo Collection Stores	1,659,436	05/04/16	-	1,009,350		
Ms Carosol Ventures Ltd	564,990	03/01/17	-	564,990		
Ms Kivou Civil Engineering and Contractor Co. Ltd	2,960,740	02/06/17	1,687,700	1,200,000		
Ms Bensajo Enterprises	1,829,000	02/08/17	-	1,280,300		
Timax Building and General Contractors	21,860,353	23/6/2016	18,060,060	1,830,740		
Ms One More Time	6,192,660	25/5/2017	-	5,845,664		
Ms Liberty Group Ltd	144,775,000	05/12/17	-	12,500,000		
Francz Enterprises	4,268,380	02/09/17	-	1,707,352		
Ms Muthethya Enterprises	1,660,950	05/04/16	-	1,460,345		
Ms Kasoni General Contractors	20,508,600	02/09/17	-	4,161,443		
Ms Bonum Kenya Ltd	4,268,378		-	2,568,690		
Francz Enterprises	4,268,380	02/09/17	1,707,352	1,565,648		
Muruana Investment Ltd	1,200,043		-	-		
Fredna Gen. Contractors Ltd	1,268,135		-	476,493		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Katoka Building & Construction	767,570		614,056	153,514		
Lulu Kenya	1,200,044		-	-		
Deep End Agencies	1,638,850		-	-		
Everwell Investment	936,365		-	-		
Kwendana General Supplies	1,199,560		-	-		
Kwendana General Supplies	559,090		-	-		
Delight South Agency	1,480,002		-	-		
Restitution Company	1,308,451		1,308,424	-		
Wiimusa Investment	1,296,201		1,206,201	-		
Muruana Investment Ltd	1,000,822		900,822	100,000		
Erico Winner Builders & Contractors	1,350,000		1,350,000	-		
Temag Holdings Ltd	995,221		895,699	99,522		
Sharphine Agencies	1,196,154		1,196,154	-		
Sharphine Agencies	1,196,154		-	-		
Newtoner Catridges	1,200,050		592,680	607,370		
Winswift Works & Supplies Ltd	1,200,060		-	1,200,060		
Global Toner Center	1,200,059		1,115,169	84,890		
Faibet Stationers	1,200,020		1,200,019	-		
Kibo Kilimanjaro Construction Company	1,302,240		1,235,000	67,240		
Ikanga Hardware & Gen. Stores Ltd	1,298,927		1,298,927	-		
Ikanga Hardware & Gen. Stores Ltd	815,719		815,719	-		
Centkim Enterprises	1,298,023		1,297,523	-		
Rehab Enterprises	1,298,869		1,298,869	-		
Benca Contractors & Supplies Ltd	1,297,010		1,297,010	-		
Centkim Enterprises	1,298,999		1,298,997	-		
Muruana Investment	1,328,807		1,095,926	232,881		
Dede Builders & Engineers Company	1,199,010		1,139,059	-		
Rapcha General Supplies	1,221,840		-	-		
Musau Prime Supplies	1,200,050		1,200,050	-		
Rapid Growth Enterprises	1,200,010		1,200,010	-		
Rapid Growth Enterprises	1,200,000		667,300	532,700		
Kwendana General Supplies	997,440		896,938	99,740		
Enze Contractors Supplies	1,200,048		1,200,048	-		
Fossil Group	997,440		997,000	-		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Krama Group Ltd	997,400		897,660	99,740		
Saimoh Kenya Ltd	1,200,021		1,200,021	-		
Cheni Construction Services	1,250,270		1,250,270	-		
J.J. Regional Enterprises	1,296,610		1,231,780	64,831		
Berjos Holdings Ltd	1,216,666		1,155,833	-		
Tutuh General Contractor Supplier	1,200,020		1,200,019	-		
Local Adopters & Agencies	1,299,700		1,269,700	-		
Delight South Agency	990,987		904,800	-		
Namosupi Construction & Supplies Ltd	1,199,440		856,331	-		
Faibet Stationers	1,200,000		1,200,000	-		
Jamwimwa Enterprises	10,889,960		9,206,155	1,683,805		
One Win Building	1,211,063		1,089,963	121,100		
Kwendana General Supplies	2,399,120		2,159,210	239,910		
D. Kimanyi Co. Ltd	1,081,000		975,040	105,960		
Ituramura Construction Ltd	1,157,305		1,041,575	115,731		
Mutomo Kandai General Agencies	1,168,937		1,052,137	116,800		
Kawo Maendeleo Enterprises	1,087,407		-	-		
Regional Colours and Design	1,195,902		-	-		
Sadan Seamless Enterprises Ltd	1,120,270		-	780,213		
Mwakiob Company	1,080,000		-	1,080,000		
Wincomp Services Ltd	1,247,792		-	1,247,000		
Sumoni Enterprises	1,214,410		1,214,410			
Vonza Building and Construction Co. Ltd	560,164		-	510,000		
Headcord Contractors	450,400		-	-		
Tisam Agencies	814,000		-	-		
Meedin Co. Ltd	450,460		-	-		
Katumba General Contractors	450,015		-	-		
Sharphine Agencies	554,264		498,838	-		
Vencho Enterprises	450,211		401,000	49,211		
Faibet Stationers	560,160		-	560,160		
Newtoner Catridges	556,090		556,090	-		
Jostelu Paradise Contractors	539,880		321,950	-		
PG Digital Solutions	460,000		342,930	-		
Solmuk Investments	568,800		568,000	-		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Enze Contractors & Supplier Ltd	450,460		-	-		
Vonza Building & Construction Co. Ltd	223,800		-	223,800		
Tutuh General Contractors Supplies	2,899,450		-	2,198,838		
Jimeliza Enterprises	2,895,874		2,053,530	399,760		
Vonza Building & Construction Co. Ltd	2,890,088		2,889,520	-		
Everwell Investments	2,891,196		2,891,196	-		
Sharphine Agencies	2,896,357		1,306,000	1,340,000		
Direct O. Services	2,371,771		2,265,100	-		
Water Blue Traders Consultancy	2,288,293		1,478,489	809,804		
Femgel Co. Ltd	2,400,000		2,160,000	240,000		
Mopeth General Contractors	2,800,000		1,990,000	760,000		
Shatit Enterprises	1,449,250		1,275,605	173,645		
Muruana Investment Ltd	2,356,025		2,045,423	310,603		
M/s Afriserve interventions LTD	3,983,650	04/12/17	-	1,231,800		
M/s Emjay Wakie enterprises	106,209,000	07/08/16	16,526,113	6,500,000		
Mutukanya Building And Civil Works	1,260,530	18/04/2016	1,006,318	-		
Mwingundo Enterprises	2,674,664	05/05/16	2,574,664	-		
D-Glo International Limited	2,397,302	04/10/17	1,927,818	-		
Gracher Enterprises Ltd	2,373,480	04/10/17	809,819	-		
Chambalili Trading Co. Ltd	2,232,002	04/10/17	-	-		
Giton Enterprises Ltd	4,361,670	20/6/2016	-	912,880		
Nestac Agencies Ltd	2,030,945	28/4/2016	908,026	550,688		
Mwatshi Construction Co,Ltd	4,703,238	30/5/2016	4,429,318	-		
M/S Vicky Construction	2,124,500	OCT,2016	1,950,000	151,264		
Guardian Insurance Agency	3,860,960	FEB, 2015	1,540,620	651,500		
Ms Fortune Enterprises	12,000	05/02/17	-	12,000		
Rutgil Enterprises	3,538,175		3,488,175	-		
Springfield Enterprise Ltd.	964,990		964,990	-		
Kinetic Engineering Ltd.	5,724,967		1,722,435	-		
Aspiration Solution	1,400,080		1,395,080	-		
Mwalewa Stores	64,880,917		5,701,157	-		
Eituna Micro Enterprise Ltd.	1,707,439		1,707,429	-		
Graden Construction & Supplies Ltd.	471,978		400,000	-		
Sub-Total	**1,058,735,913**		**452,622,278**	**217,408,437**	**377,462,474**	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Construction of civil works						
Amani Kenya Investment	1,011,865	25/11/2015	-	505,933		
Beka Crystals and Suppliers	2,825,280	20/2/2017	-	2,825,000		
Bettor Services	758,006	15/05/2017	-	758,006		
Charlilly Son Enterprises	320,000	15/05/2017	-	320,000		
Collopo Enterprises	161,000	15/05/2017	-	161,000		
Dots Investment Ltd	181,200	17/11/2015	163,080	18,120		
End Engineering Construction Co. Ltd	80,757			80,757		
Epic Capital Ltd	496,345	25/11/2015	-	496,225		
Fairfax Solutions Ltd	367,060	29-Feb 2017	-	367,060		
Farmea Enterprises	395,660	15/05/2017	-	395,660		
Fragajo Supplies and Consultants	3,878,921	10-Oct-16	3,103,137	775,784		
Fycla Enterprises	252,339	29-Feb 2017	-	252,339		
Graso Enterprises	755,281	29-Feb 2017	-	755,281		
Henmark Contractors Agencies Ltd	25,887			25,887		
Hokapjo Construction	83,928			83,928		
Ikanga Metal Works	41,500			41,500		
Impressive Construction Ltd	790,000	29-Feb 2017	-	790,000		
Jabramark Enterprises	257,172	29-Feb 2017	-	257,172		
Jemijor Enterprises	895,798	29-Feb 2017	-	895,798		
Josejane Contractors	356,600	29-Feb 2017	-	356,604		
Jostelu Paradise contractors Ltd	90,980			90,980		
Joyflo General Contractors	749,787	25/11/2015	213,010	536,777		
Kajoly Enterprises Ltd	550,068	9-Jan-17	-	550,068		
Kakah General	6,768,036	10-Oct-16	-	6,768,036		
Kaliku Seven Stars Enterprises Ltd	90,216			90,216		
Kana General Contractors	5,262,322	10-Oct-16	-	5,262,322		
Kasevi Civil Engineering and Contractors Co. Ltd	448,053	29-Feb 2017	-	448,049		
Katethya Investments	156,757			156,757		
Kathamba Construction co.ltd	811,461	29-Feb 2017	-	811,058		
Katheri Building Contractors	439,150	29-Feb 2017	-	181,767		
Kianziani Enterprises	71,000			71,000		
Kitui Baraka Stores	41,277			41,277		
Kyambiti Imarika Enterprises	968,739	29-Feb 2017	-	968,705		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Kyeni kya eitu group	813,480	29-Feb 2017	-	813,480		
Lawngal Builders and construction company	899,493	29-Feb 2017	-	899,462		
Lejamu Limited Company	952,869	29-Feb 2017	-	952,869		
Likoni Women Group	58,356			58,356		
Lonzo Contractor Ltd	666,726	25/11/2015	-	666,726		
Maluma Construction and building Contracors	938,779	24-Feb-17	-	657,145		
Maluma Construction and Building Contractors	22,182			22,182		
Mbunya General Contractors Co. Ltd	81,153			81,153		
Mema Trading Enterprises	51,110			51,110		
Miusyani Contractors	290,000	29-Feb 2017	-	290,000		
Mui Four Stars	980,015	29-Feb 2017	-	979,980		
Mukitya Investors	910,410	29-Feb 2017	-	744,128		
Mutukanya Building and Civil Works	3,476,012	10-Oct-16	2,780,810	695,202		
Nicora Construction	982,195	29-Feb 2017	-	982,079		
Pesanna Building Construction	956,690	29-Feb 2017	-	956,165		
Redema Company Ltd	64,481			64,481		
Shadedtech General Contractors	932,942	9-Jan-17	-	932,942		
Sportone Building and Construction Ltd	990,050	9-Jan-17	-	990,050		
Stepim Construction and Civil Works	488,417	29-Feb 2017	-	488,099		
Thyacami General Contractors	488,566	15/05/2017	-	488,566		
Uilima Investments	538,207	25/11/2015	-	538,207		
Umeme Power Construction Ltd	533,915	24/02/2015	-	533,914		
Utoo construction company ltd	930,810	29-Feb 2017	432,030	498,779		
Yakaka Women Enterprises	94,230			94,230		
Eco Build Services Ltd	599,988	06.06.2016	530,285	69,704		
Wenzi Services	432,000	16.01.2017	-	432,000		
Browny Contractors Limited	1,947,046	17.1.2017	-	1,282,146		
Rock Global Limited	1,277,867	14.3.2017	-	1,277,867		
Mwiki Women Construction And Supplies	2,314,113	23.05.2017	-	2,314,113		
Jomax Group Limited	1,921,782	16.5.2017	-	1,605,821		
Verolisa Contractors Ltd	102,799	18.01.2017	-	86,799		
Utangwa Computers And Stationary Supplies	217,382	04.06.2017	-	217,382		
Kwiyumya Shg	12,500	15.09.2016	-	12,500		
Ebenezer Youth Group	12,500	16.05.2016	-	12,500		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Kithiani Youth Group	12,500	16.05.2017	-	12,500		
Mbolla S.H.G	25,000	06.10.2017	-	25,000		
New Toner Cartridges	19,114,256	10.02.2017	-	9,939,413		
Seafront Construction (K) Ltd	2,204,994	25.05.2017	-	1,874,245		
Ukasi Enterprises	2,692,854	25.05.2017	-	2,423,564		
Geospan Services International	2,533,289	25.05.2017	-	1,773,302		
Jocueens Enterprises	2,950,164	10.10.2016	-	2,065,114		
Labyrinth Limited	3,302,404	15.03.2017	-	338,323		
Chobo Group Limited	269,377	06.06.2016	-	269,377		
Davis & Shirtliff	3,894,539	10.10.2016	-	3,894,539		
Africa Paradigm Consultants Ltd	2,977,025		2,436,028	540,997		
Linef Investment	574,225	02.10.2017	-	574,225		
Iyah Services	343,594	02.10.2017	-	343,594		
Sylver International Limited	831,052	02.10.2017	-	831,052		
Afribuild Services Ltd	482,858	02.10.2017	-	482,858		
Builds Worth Construction	875,039	02.10.2017	-	875,039		
Epicenter Africa Ltd	930,552	23.05.2017	-	930,552		
Straight Forward construction Ltd	466,409		413,618	12,792		
Letrix Ventures	1,675,313		1,370,868	304,445		
Esjovia	514,225		487,627	26,598		
Lister Company Ltd	1,717,088		-	1,578,829		
Ciam Construction	1,758,960		-	1,173,657		
Shevic Enterprises	477,860	25.05.2017	-	477,860		
Katitika Agencies	640,200	13.6.2017	-	640,200		
M/s Nhajol Enterprises	2,480,940	25/02/17	-	1,940,597		
M/s Mwalewa Stores LTD	1,507,972	11/01/17	-	1,507,972		
M/s Helmatt Enterprises	2,241,950	20/04/17	-	1,688,000		
M/s Helmatt Enterprises	2,241,950	20/04/17	1,688,000	553,950		
M/s Ngazini Ltd	475,000	19/01/17	-	475,000		
M/s Utomu Contractors	623,755	13/11/16	-	623,755		
Emek Holdings Limited	989,521	16/05/17	-	886,762		
Jankel Enterprises	498,258		-	-		
Ikanga Hardware and General Stores Ltd	2,490,749		2,490,749	-		
Tisam Agencies	798,602		798,602	-		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Aka Vibrant Services	237,890		-	219,890		
Yehs Logistics	214,250		-	214,250		
Musunda Enterprises	237,915		-	-		
Meedin Co. Ltd	237,950		-	237,950		
Juka Construction & General Supplies Ltd	236,050		-	236,050		
Ikui Electricals and Services	237,830		-	237,830		
Bafferlo Party Services	237,300		237,300	-		
Muvemba Contractors	236,074		236,074	-		
Bafferlo Party Services	237,300		237,300	-		
Tujijenge Enterprises	230,285		-	-		
Flonic General Supplies and Contractors	258,668		-	-		
Kitula General Contractors Co. Ltd	214,155		184,380	29,775		
Jafero Contractors	243,935		243,935	-		
Mwitika Enterprises	243,935		243,935	-		
New Highway Workshop	251,010		250,919	-		
Mikemo Agencies Ltd	236,074		-	-		
Tritek Solution General Supplies	257,700		-	-		
Bichar Image Solution	237,070		-	237,070		
Rollon Enterprises	249,160		249,160	-		
Joscar Company Ltd	237,300		-	-		
Berjos Holdings Ltd	1,387,165		1,248,449	-		
M/S pride worth	3,910,500	31/1/2017	2,307,680	838,370		
M/s Benadav enterprices	1,418,158	43,012.00	-	1,100,200		
M/s Muligy construction company Ltd	3,922,700	24/10/2016	3,722,700	-		
M/s Kalooi International Co. Ltd	3,410,950	27/10/2016	1,515,000	-		
M/s Pojero co. Ltd	5,173,629	27/10/2016	4,825,000	-		
M/s DNC Stationers	3,968,620	42,562.00	3,968,620	-		
M/s Dynamore K Limited	3,957,200	42,624.00	2,702,200	-		
M/s Nthoki ventures	3,800,500	42,563.00	3,422,268	248,672		
M/s Wiflo agencies Ltd	3,877,085	42,502.00	2,439,369	836,007		
M/s Ngomoi ventures	3,921,469	29/11/2016	-	2,402,800		
M/s Mwola concrete Construction ltd	3,995,386	42,624.00	-	643,980		
M/s Syaviliwa agencies	1,375,173	42,129.00	1,237,656	137,517		
M/s Supso	3,435,030	28/6/2016	2,025,310	752,874		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
M/s Chambalili trading Co ltd	2,671,800	31/5/2017	-	908,510		
Kivou Civil Engeneering Contractors	6,965,401	06/08/16	4,728,500	2,236,901		
Nzaini Contruction Engineering Ltd	4,453,538	07/08/16	2,583,055	1,504,118		
Bluecove Agencies	6,958,434	06/08/16	6,918,434	40,000		
Nzowana Construction & Engineering Works Co.Ltd	3,494,947	30/03/2016	2,799,907	505,830		
Benro Building Co	3,992,894	19/02/2016	3,282,365	710,529		
Chris Grow Agencies Ltd	4,217,002	04/10/17	3,958,500	-		
Jokats Limited	4,216,631	04/10/17	2,525,552	1,691,079		
Anjo General Supplies	2,092,427	04/10/17	1,883,184	109,603		
Kelken Construction Ltd	3,311,500	05/04/17	-	1,839,510		
D-Glo International Limited	1,163,730	05/04/17	801,349	-		
Mwingi Cate Building And Electricity Installation	5,251,201	05/05/17	4,596,198	-		
Diasco Ltd	3,983,269	05/05/17	2,116,431	-		
Felikeys K Ltd	1,451,072	05/05/17	882,300	-		
Bluecove Agencies	3,999,000	05/05/17	3,045,984	-		
Dormax Gen. Supplies Ltd	720,573	25/04/2017	-	-		
Chobo Group Ltd	3,442,860	25/04/2017	-	2,967,135		
Lunga Lunga Construction Co. Ltd	3,991,212	25/05/2017	-	-		
Secom Company Ltd	3,944,274	25/05/2017	-	2,497,480		
Mbuva Builders Construction Works Ltd	2,133,000	05/04/17	1,178,026	-		
Doit Limited company	755,850	30/3/2017	-	755,850		
Yumbukin Contractors Ltd	1,209,852	30/3/2017	-	1,209,264		
Rehab Enterprises Ltd	3,726,497	30/3/2017	-	3,382,640		
Mwatshi Construction Co,Ltd	3,536,364	30/3/2017	-	-		
Ayanah General Traders Ltd	3,984,000	30/3/2017	-	-		
OWZ Construction Company	8,731,866	17/6/2016	8,026,840	-		
Destiny Building and Gereral Contractor Ltd	10,338,896	17/6/2016	9,219,765	-		
Mvumilivu Ventures and general construction co.	8,728,907	17/6/2016	8,122,837	-		
Reenjay Engineering and Construction Ltd	7,930,191	17/6/2016	7,378,563	550,432		
Hioki Powertronics Ltd	12,736,577	42,592.00	5,079,705	4,760,429		
Kinetics Engineering Ltd	9,042,840	42,592.00	5,151,087	3,887,703		
Maangi Construction&General Supplies Ltd	133,451,699	42,649.00	72,164,829	-		
Biospan Co Limited	3,172,000	OCT,2015	2,736,891	435,109		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Mutita Enterprise	894,910	JAN,2017	850,216	44,694		
Smac Investment	3,772,900	FEB,2017	3,178,500	504,000		
Gateway Clean Energy(Africa) Ltd	3,458,075	2015/2016	3,112,267	345,807		
Capital Consulting Company	1,383,309	2015/2016	1,244,978	138,331		
Wilkav Electrical Engineering Co. Ltd	1,245,189	2015/2016	1,120,670	124,519		
Makraw Enterprises Ltd	1,021,806	2015/2016	919,626	102,181		
Kabee Builders	1,087,338	2015/2016	-	-		
Longtude Logistics ltd	1,188,320	2015/2016	-	-		
Jamo electrical Engineering Ltd	1,128,960	2015/2016	1,016,064	112,896		
Jankal Enterprises Ltd	1,703,114	2015/2016	-	-		
Reliance Power Systems Ltd	3,055,131	2014/2015	2,749,618	305,513		
Multiple Contractors Company Ltd	4,640,580	2016/2017	4,176,522	464,058		
Utangwa Engineering	3,742,641	2016/2017	-	-		
Emerging Concepts International Ltd	4,990,088	2016/2017	4,491,079	499,009		
Ms Technology and Communication Ltd	4,355,008	2016/2017	3,919,507	435,501		
Ms Jubeka Enterprises	4,998,878	2016/2017	4,498,991	499,888		
Ms Kelken Construction and Roads Ltd	3,435,350	2016/2017	3,091,815	343,535		
Highbury Merchants Ltd	4,979,880	2016/2017	4,481,892	497,988		
Ms Amac Technologies (K) Ltd	2,737,890	2016/2017	2,464,101	273,789		
Ms Henmarc Contractors Agencies	2,728,986	2016/2017	2,456,087	272,899		
Ms Gelmax Power Solution Ltd	4,954,614	2016/2017	4,459,153	495,461		
Ms Watema General Supplies Ltd	4,990,320	2016/2017	4,491,288	499,032		
Ms Esgen Power Ltd	4,543,265	2016/2017	4,088,939	454,327		
Owz Construction Ltd	4,369,256	2016/2017	3,932,330	436,926		
Ms Witu Tech	4,239,614	2016/2017	3,815,653	423,961		
Ms Munlex Company Ltd	5,311,371	2016/2017	4,780,234	531,137		
Ms Spotone Building And Construction Co. Ltd	4,678,744	2016/2017	4,210,870	467,874		
Fire and Safety Ltd	4,261,160	2016/2017	3,835,044	426,116		
Ms Proto Electricals	4,046,880	2016/2017	3,642,192	404,688		
Ms Rutgil Enterprises	4,046,880	2016/2017	3,642,192	404,688		
Comtrack Africa Company Ltd	3,081,424	2016/2017	2,773,282	308,142		
Ms Guardian Company Ltd	2,477,064	2016/2017	-	-		
Ms Starrec Power Systems Solution	4,497,900	2016/2017	-	-		
Ms Tamular Ventures	3,749,619	2016/2017	3,375,355	374,264		
Wiflo Agencies Ltd	4,541,516	2016/2017	-	4,541,516		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Joben Investment Company Ltd.	2,493,000		1,881,218	611,782		
Formula One General Suppliers Ltd.	2,036,510		1,815,035	221,475		
Browny Contractors	3,480,000		2,129,551	1,350,449		
Bevecom Enterprises Ltd.	2,799,056		2,530,115	268,941		
Baton Ventures Ltd.	8,358,014		-	7,191,483		
Helkim Ventures	1,333,000		-	1,282,850		
Pioneer Contractors & Suppliers Ltd.	1,369,982		-			
Shatit Enterprises Ltd.	4,774,208		-	3,606,119		
Secom Company Ltd.	15,973,000		9,617,827	3,832,616		
Mwatshi Construction Company Ltd.	4,885,480		2,822,280	-		
Jomeg Contractors Ltd.	2,249,414		2,116,014	-		
Jusmos Investments Ltd.	7,117,900		5,329,787	-		
Aleshabe Investors Ltd.	19,100,000		18,350,931	-		
Syalika Contractors	10,565,635		8,708,004	-		
Joben Investment Company Ltd.	18,520,091		13,428,189	-		
Syano Roads & Bridges Ltd.	6,888,138		6,557,051	-		
Sherine Construction Company	24,100,062		22,922,390	-		
Dunhill Works	14,766,248		9,808,798	-		
Semeha Engineering Ltd.	10,612,001		3,768,756	-		
Mwatshi Construction Company Ltd.	14,050,696		8,353,772	-		
Logic Links Ltd.	9,454,190		4,890,909	-		
Benirene Enterprises	17,363,105		16,077,601	-		
Brianah Communications Ltd.	5,849,625		4,640,777	-		
Racdamui City Investment Ltd.	9,442,323			8,485,200		
Taraji Company Limited	4,818,000			4,395,972		
Malili Construction & Engineering works Ltd.	18,562,087			12,205,081		
Artic Builders & General Contractors	21,969,711			13,673,048		
Palace Management Company	5,700,757			4,849,559		
Kamwando Enterprises	21,140,893			6,001,852		
Mutindi General Contractors	9,740,151			8,120,464		
June Engineering Services Ltd.	10,772,573			9,477,604		
Rene Industries Ltd.	26,482,891			22,521,184		
Royce Building & General Contractors	19,709,954			11,550,503		
Malulani Investments Ltd.	15,935,840			-		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Watema General Supplies	18,547,779			16,083,852		
Jackmer Contractors Ltd.	12,719,265			10,100,758		
Kasco Investment Ltd.	9,880,749			7,134,860		
Rutgil Enterprises	12,416,973			10,532,730		
Lybon Company Ltd.	16,583,008			11,180,748		
Mvumilivu Ventures & General Contractors	21,551,771			15,086,239		
Jaci General Investment	22,632,803			19,626,176		
Kyangonza Construction	9,206,112			7,366,400		
Carotox Supplies	14,649,784			7,941,135		
Glogra General Supplies & Contractors	19,975,949			9,800,724		
County Contractors & Supplies	10,755,222			7,354,672		
Miambani Valley General Contractors	16,768,687			10,191,528		
Konza Works Construction & Engineering Ltd.	27,248,647			18,204,912		
Three Ranks Kenya Ltd.	16,885,319			8,980,966		
Afriserve International Ltd.	12,688,043			7,498,582		
Renah & Renard Ltd.	16,734,716			13,214,303		
Aridsun Contractros	22,610,133			21,373,933		
Syano Roads & Bridges Ltd.	26,843,963			25,275,084		
Landi Investment	13,759,551			11,614,642		
Chambalili Trading Company Ltd.	12,301,530			11,673,022		
Jonesa Enterprise Ltd.	11,638,852			-		
Nasicom Logistics Ltd.	10,545,801			5,907,880		
End Engineering & Construction Company Ltd.	8,827,220			6,539,818		
Quality Care Ent. Kenya Ltd.	24,897,966			-		
Katungati Contractors Ltd.	27,698,510			24,186,844		
Markwell Services Ltd.	7,083,354			5,620,200		
Mukesh Technical Services	19,948,307			16,509,294		
Jomeg Contractors Ltd.	13,927,068			11,790,378		
Western Holding Ltd.	16,283,389			6,542,748		
Jacklo Company Ltd.	13,348,426			4,932,862		
Sammaran Services Kenya Ltd.	7,389,093			-		
Lyjos Enterprises	9,638,931			5,983,879		
Shatit Enterprises Ltd.	15,056,314			5,750,654		
Keith Reuben Property Group	23,130,439			15,685,759		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Delta Agri-Tech & Engineering	10,135,515			9,100,434		
Felikeys Kenya Ltd.	11,674,171			9,210,261		
Ikooni Ltd.	24,998,351			15,068,375		
Kaangama Builders Contractors Ltd.	16,463,031			14,162,898		
Diasco Ltd.	17,852,226			17,853,125		
Jadotra Company Ltd.	10,017,673			5,100,433		
Kivui General Supplies & Contractors	9,986,592			8,600,000		
Mwingi Busara Ent. Ltd.	7,212,828			5,280,436		
Dannyct Ent. Ltd	16,728,389			8,199,054		
Kelken Construction & Roads Ltd.	12,720,401			12,719,358		
Festo Construction & Co. Ltd.	27,930,429			17,429,928		
Timax Building General Contractors	14,207,767		13,436,735			
Sub-Total	**1,670,953,267**		**457,389,601**	**741,167,472**	**354,505,945**	
Supply of goods						
Advatex Systems	64,500	22/3/2017		64,500		
Alfa Works Enterprise Ltd	320,000	29/02/2017	-	320,000		
Arid Sun Contractors Limited	109,800	5-5-17	-	109,800		
Banda investments and supplies	310,340	29/2/2017	-	310,339		
Bejejo Contractors Ltd	160,000	29/2/2017	-	160,000		
Benaco Investments Ltd	125,000	7-Apr-17		125,000		
Bennick General Supplies	172,550	29/2/2017	-	172,550		
Best Mukamule	776,694	29-Feb 2017	-	776,694		
Breakthrough Contractors Ltd	59,508	15/5/2017	-	59,508		
Capehill Enterprises	379,890	29-Feb 2017	-	379,890		
Dalie Global	170,000	15/05/2017	-	170,000		
Delis Enterprises	460,400	22/6/2017		460,400		
Digitech Africa Limited	272,600	29/02/2017	-	272,600		
Dots Commercial Services	51,000	3-Jun-17	-	51,000		
Emerging Business Technologies Ltd	346,028	20/04/2017	-	346,028		
Eucem Technologies Ltd	384,900	27/4/2017	-	384,900		
Future for Us Enterprises	159,418	15/05/2017	-	159,418		
Heisure General Contractors	200,000	4-May-17	-	200,000		
Ikanga Hardware and General Stores Ltd	1,220,185	7-Mar-17	-	1,220,185		
Jadean Hardware Enterprises	2,398,547	30-Apr-14	-	2,292,203		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Jamton General Suppliers	160,000	29-Feb 2017	-	160,000		
Jomukathi Building Renovation and supplies	174,908	9-Jan-17	-	174,908		
Jusam Supplies and Contractors Ltd	171,800	29-Feb 2017	-	171,800		
Katethya Investments	119,800	23/6/2017	-	119,800		
Katethya Investments	34,985	4-Jun-17		34,985		
Kavuoni Contractors	129,800	4-May-17		129,800		
Kay Jay Ltd	170,000	29-Feb 2017	-	170,000		
Kenrich General Agencies	283,075	27/6/2017	-	283,075		
Mbaimar Contractors and Supplies	159,896	15/05/2017	-	159,896		
Meshkikwa Enterprises	160,000	29-Feb 2017	-	160,000		
Millan Logistics Limited	635,480	17/10/2016	-	635,480		
Musimwa Building and Construction Agencies	172,647	29-Feb 2017	-	172,647		
Muvemwa Constructors	159,000	29-Feb 2017	-	159,000		
No Boundaries Ltd	1,918,750	17/5/2017	-	1,873,997		
Norich Investments Ltd	159,018	29-Feb 2017	-	159,018		
Reenjay Engineering and construction ltd	467,400	7-Jun-17		467,400		
Sanitary napkin distributors (K) limited	19,701,000	6-May-17	-	6,000,000		
Scoma Builders and General Supplies	137,250	13-Apr-17	-	137,250		
Silma Builder and General Constructors	299,593	29-Feb 2017	-	299,593		
Stejotech Ventures	317,340	9-Aug-16	-	317,340		
Tusmus Building and construction agencies	175,646	29-Feb 2017	-	175,646		
Tusmus Building and construction agencies	175,646	29-Feb 2017	-	175,646		
Vydos Investments	664,000	19/11/2016	-	664,000		
Wasya Umwe Investment	95,968	29-Feb 2017	-	95,968		
Wayani Enterprises ltd	99,630	11-Sep-16	-	99,630		
Winben Builders and General Suppliers	225,750	29-Feb 2017	-	225,750		
Bresle Enterprises	990,400	17/7/2017	-	990,400		
Davif Enterprises	15,500	23.3.2017	-	15,500		
Safaricom Limited	117,500	22.06.2017	-	117,500		
Safaricom Limited	117,500	22.06.2017	-	117,500		
Safaricom Limited	117,500	08.06.2017	-	117,500		
Pestlab Cleaning Services Limited	45,496	18.04.2017	-	45,496		
Pestlab Cleaning Services Limited	69,999	3.5.207	-	69,999		
Kitui Riverside Service Station Ltd	195,742	11.05.2017	-	195,742		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
National Oil Service Station	45,798	18.05.2017	-	45,798		
Total Kitui Service Station	385,600	11.05.2017	-	385,600		
Digitech Images	568,300	25.05.2017	-	568,300		
Supply Of 720 Old Chicks	72,000	30.1.2017	-	72,000		
Ashok Leyland Ltd	9,860,000	07.06.2017	-	9,860,000		
Kitumbi Farm	3,943,500	13.03.2017	2,452,950	1,490,550		
Kenya Animal Genetic Resource Centre	2,044,000	16.03.2017	-	2,044,000		
Kesma Enterprises	197,670	16.03.2017	-	197,670		
Mwengwa Contractors Ltd	138,500	12.04.2017	-	138,500		
Riverside Service Station	191,150	03.02.2017	-	191,150		
Zombe Petroleum Dealers	209,999	03.02.2017	-	209,999		
Thasha Agencies	195,187	25.05.2017	-	195,187		
Davis & Shirtliff	541,743	24.05.2017	-	541,743		
Jackimi Contractors	1,595,000	15.03.2017	-	1,595,000		
Gilcamu Agencies Ltd	639,450	31/05/17	-	639,450		
Syongila Youth polytechnic	409,830	29/05/16	-	409,830		
M/s Malinga Engineering works	308,750	31/05/17	-	308,750		
Dynamore kenya limited	995,500	23/06/17	-	995,500		
Nhajol Enterprises Ltd	649,980	30/06/17	-	649,980		
Softile Enterprises	15,050,254	05/04/16	11,693,349	2,024,361		
Patanha Enterprises	9,040,083	05/11/16	8,815,083	225,000		
Patanha Enterprises	2,331,875	13/6/2016	2,017,166	314,709		
County Chemicals	4,143,419	05/04/16	3,840,323	303,096		
County Chemicals	4,489,058	05/11/16	3,571,927	917,131		
Albon Company Ltd	42,949,522	02/08/17	37,630,849	2,497,944		
Jacyjoka Investment Ltd	1,850,000	02/09/17	-	1,850,000		
Neocom Enterprises	602,214	19/02/2015	-	602,214		
Patanha Enterprises	117,184	01/05/17	-	117,184		
Patanha Enterprises	117,184	01/05/17	-	117,184		
Stamink Agencies	4,000,067	02/09/17	-	2,887,200		
Markat Agencies	3,639,655	02/09/17	-	2,356,480		
KEMSA	110,000,000		98,984,364	9,900,502		
Nzambani Pharmacy	12,560,692		3,687,132	3,974,000		
Technology Solution Centre Ltd	21,577,958		17,731,662	3,846,296		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Amazon Broadcast	1,800,000		-	1,800,000		
Wincomp Services Ltd	56,123,202		50,510,882	5,612,320		
The Hive Limited	1,801,052		1,350,789	450,263		
M/s Musyau Investment Ltd	630,000	31/5/2017	-	630,000		
M/s Desert Green Co. LTD	1,001,280	31/5/2017	-	1,001,280		
M/s Helam Kenya LTD	1,927,800	29/3/2017	-	1,927,800		
M/s Wiflo Agencies	575,420	43,015.00	-	575,420		
M/s Herowing enterprises	162,800	42,860.00	-	162,800		
M/s Besame Investment Ltd	115,000	42,860.00	-	115,000		
M/s centricon and supplies ltd	78,000	42,983.00	-	78,000		
M/s Mwakidabe investment company ltd	583,000	23/5/2017	-	583,000		
M/s Docamen company ltd	42,400	23/5/2017	-	42,400		
Winswift Works and Supplies Ltd.	195,000	27/3/2017	-	195,000		
Formula One Supplies Ltd	137,500	14/03/2017	-	137,500		
Linsprings Supplies and Merchandise	418,820	05/08/17	-	418,820		
New Tonner Cartridges Ltd	72,543	27/3/2017	-	72,543		
General Motors	14,790,000	15/6/2016	-	-		
Mully Office Equipment	725,479	19/02/2016	675,479	-		
Thika General Motors	6,878,800	13/01/2017	-	-		
Rumuka Event Solutions	1,213,050	07/07/17	-	-		
Finagate General Supplier	782,900	05/05/17	-	-		
Sampee Hardware And Stores Ltd	917,000	05/05/17	-	-		
Mash General Supplies	343,350	05/05/17	-	-		
Merkali Enterprises	847,800	05/05/17	-	-		
Sky Chambers Suppliers	77,000	05/05/17	-	-		
Thika Motor Dealers ltd	1,425,000	29/6/2016	73,707	1,351,293		
Smac Investment	1,621,000	2/4/ 2017		1,621,000		
Ms Kang General Merchants	95,000	05/02/17	-	95,000		
Ms Zeev Technologies	407,400	05/02/17	-	407,400		
Kimsmart Enterprises And General Supplies	536,500	05/02/17	-	536,500		
Ms Gematech Logistics	201,000	05/02/17	-	201,000		
Ms Kang General Merchants	434,570	05/02/17	-	434,570		
Ms Gurdian Co. Ltd	405,000	05/02/17	-	405,000		
Ms Original King'ang'i and General Supplies	306,100	05/02/17	-	306,100		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Ms Mutethya Constraction and General Supplies	105,318	05/02/17	-	105,318		
Shynlo Prime Enterprises	447,600	05/02/17	-	447,600		
Verosa General Contractors Ltd	586,950	19/09/2016	-	586,950		
Docamen Company ltd	629,400	16/05/2017	-	629,400		
Toyota	134,665	06/12/17	-	134,665		
One Media Ltd	160,910	09/03/16	-	160,910		
Muyo K Limited	116,000	12/11/16	-	116,000		
Muyo K Limited	88,000	24/9/2016	-	88,000		
Muyo K Limited	116,000	03/04/17	-	116,000		
Sub-Total	**392,296,111**		**243,035,662**	**96,944,442**	**45,365,042**	
Supply of services						
Alton's Auto Mart	27,406	30/6/2017	-	27,406		
Alton's Auto Mart	110,780	21/4/2017	-	110,780		
Alton's Auto Mart	17,879	7-Jun-17	-	17,879		
Alton's Auto Mart	19,699	30/6/2017	-	19,699		
Alton's Auto Mart	33,374	19/6/2017	-	33,374		
Alton's Auto Mart	247,124	21/2/2017	-	247,124		
Alton's Auto Mart	130,621	12-Jun-17	-	130,621		
Armored Security Guards	236,640	25/05/2017	-	236,640		
Athiani Holdings	46,400	11-Apr-17	-	46,400		
Athiani Holdings	46,400	13/4/2017	-	46,400		
Attic Tours and Travel Ltd	78,505	20/6/2016	-	78,505		
Attic Tours and travel ltd	57,475	12-Oct-15	-	57,475		
Attic Tours and travel ltd	61,090	19/11/2016	-	61,090		
Attic Tours and travel ltd	259,760	20/05/2016	-	259,760		
Attic Tours and travel ltd	57,475	12-Nov-15	-	57,475		
Attic Tours and travel ltd	55,345	14/09/2015	-	55,345		
Attic Tours and travel ltd	56,860	20/05/2017	-	56,860		
Attic Tours and travel ltd	79,940	12-Nov-15	-	79,940		
Attic Tours and travel ltd	28,630	27/02/2015	-	28,630		
Attic Tours and travel ltd	27,000	6-Feb-15	-	27,000		
Attic Tours and travel ltd	40,016	14/12/2015	-	40,016		
Attic Tours and travel ltd	30,710	7-Apr-16	-	30,710		
Attic Tours and travel ltd	34,790	7-Jun-16	-	34,790		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Attic Tours and travel ltd	27,000	6-Aug-16	-	27,000		
Attic Tours and travel ltd	40,016	21/4/2017	-	40,016		
Briana Enterprises	196,040	12-Apr-16	-	196,040		
Briana Enterprises	164,140	14/12/2016	-	164,140		
Briana Enterprises	219,240	14/12/2016	-	219,240		
Briana Enterprises	196,040	14/12/2016	-	196,040		
Briana Enterprises	211,120	10-Jan-16	-	211,120		
Briana Enterprises	155,788	12-Oct-16	-	155,788		
Briana Enterprises	219,820	14/12/2016	-	219,820		
Briana Enterprises	131,000	14/12/2016	-	131,000		
Briana Enterprises	183,700	14/12/2016	-	183,700		
Briana Enterprises	87,000	14/12/2016	-	87,000		
Briana Enterprises	87,000	14/12/2016	-	87,000		
CMC Motors Ltd	99,887	3-Jan-17	-	99,887		
Copaque Ltd	7,255,000	27/3/2017	-	7,255,000		
Council of Governors	3,125,000	30/3/2017	-	3,125,000		
Delta Guards	52,500	5-Jan-17	-	52,500		
Delta Guards	72,000	6-Jan-17	-	72,000		
Delta Guards Ltd	60,000	5-Dec-16	-	60,000		
Delta Guards Ltd	52,200	14/12/2016	-	52,200		
Delta Guards Ltd	52,200	14/12/2016	-	52,200		
Dots commercial	3,900	4-May-17	-	3,900		
Dots commercial	20,000	12-Apr-17	-	20,000		
Dots commercial	20,000	14/4/2017	-	20,000		
Dots Commercial Services	20,000	6-Jan-17	-	20,000		
Dots Commercial Services	4,510	7-Feb-17	-	4,510		
DT. Dobie	50,400	28/06/2017	-	50,400		
DT. Dobie	38,384	13/6/2017	-	38,384		
Ebenezer Annex	35,000	4-Jun-17	-	35,000		
Ebenezer Annex	35,000	17/4/2017	-	35,000		
Emerging Business Technologies	34,800	10-Mar-17	-	34,800		
Emerging Business Technologies	34,800	18/4/2017	-	34,800		
Eng. P.T. Gichui (arbitrator)	5,162,877	6-Apr-16	-	5,162,877		
Excel Tourism and Hospitality	554,240	28/02/2017	-	554,240		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Fair Plan Systems Limited	27,276,828	6-Apr-16	-	27,276,828		
Festus Mukunda Litiku	445,858	25/5/2017	-	445,858		
Francis Auto and Metal works	11,759	10-Feb-16	-	11,759		
Francis Auto and Metal works	36,509	30/09/2016	-	36,509		
Francis Auto and Metal works	1,300	13/09/2016	-	1,300		
Francis Auto and Metal works	8,914	10-Jul-16	-	8,914		
Hon.Justice Edward Torbor	1,588,398	15/8/2016	-	1,588,398		
Hot Springs Grill -Machakos	100,000	18/05/2017	-	100,000		
Iseme Kamau Maema Advocates	1,012,448	29/3/2017	-	1,012,448		
J.K Mwalimu and Company Advocates	580,000	6-Apr-16	-	580,000		
Jackson Muthui Mwetu	540,000	3-Jan-17	-	540,000		
JK mwalimu Advocates	312,600	18/7/2016	-	312,600		
JK mwalimu Advocates	305,000	20/7/2016	-	305,000		
K.I.S.M	349,680	20/6/2017	-	349,680		
Karen Cottages	196,483	30/3/2017	-	196,483		
Karen Cottages	252,241	15/05/2017	-	252,241		
Karen Cottages	252,241	12-May-17	-	252,241		
KATC	364,500	23/5/2017	-	364,500		
KATC	9,000	24/5/2017	-	9,000		
KATC	9,150	18/10/2016	-	9,150		
KATC	31,700	10-Apr-17	-	31,700		
Katethya Investments	33,142	5-Apr-17	-	33,142		
Katethya Investments	33,142	27/3/2017	-	33,142		
KEFRI	27,500	5-Jan-17	-	27,500		
KEFRI	60,000	4-Apr-17	-	60,000		
KEFRI	8,600	20/4/2017	-	8,600		
KEFRI	82,500	19/4/2017	-	82,500		
KEFRI	27,500	23/5/2017	-	27,500		
KEFRI	7,500	10-Aug-17	-	7,500		
KEFRI	6,500	14/6/2017	-	6,500		
KEFRI	45,000	15/6/2017	-	45,000		
KEFRI	12,000	18/06/2017	-	12,000		
Kenya Bureau of Standards	387,060	19/01/2017	-	387,060		
Kenya Orient	4,314,484	14/12/2016	-	4,314,484		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Kenya School of Government	1,998,000	27/2/2017	-	599,400		
Kenya School of Government	232,000	7-Mar-17	-	232,000		
Kenya School of Govt	375,840	11-Jan-16	-	375,840		
Kenzo Construction Services	621,290	29/2/017	-	553,628		
Kinya Musyoki	250,000	6-Apr-16	-	250,000		
Kitui Agricultural Training Centre	6,000	19/6/2017	-	6,000		
Kitui Agricultural Training Centre	2,000	21/6/2017	-	2,000		
Kitui Agricultural Training Centre	111,500	26/09/2016	-	111,500		
Kitui Agricultural Training Centre	84,000	19/04/2017	-	84,000		
Kitui Agricultural Training Centre	4,500	31/5/2017	-	4,500		
Kitui Agricultural Training Centre	9,800	23/03/2017	-	9,800		
Kitui Agricultural Training Centre	9,150	15/02/2017	-	9,150		
Kitui Agricultural Training Centre	2,000	6-Jun-17	-	2,000		
Kitui Agricultural Training Centre	48,900	12-Jun-17	-	48,900		
Kitui Cottages	3,000	5-Feb-17	-	3,000		
Kitui Cottages	4,200	5-Apr-17	-	4,200		
Kitui Cottages	15,750	7-Feb-17	-	15,750		
Kitui Cottages	164,480	15/5/2017	-	164,480		
Kitui Cottages	11,400	31/5/2017	-	11,400		
Kitui Cottages	3,290	8-Mar-17	-	3,290		
Kitui Cottages	4,800	8-May-17	-	4,800		
Kitui Cottages	28,250	9-Jun-17	-	28,250		
Kitui Cottages	227,940	10-May-17	-	227,940		
Kitui Cottages Guest House	15,000	6-Jan-17	-	15,000		
Kitui cottages Guest House	8,240	16/6/2017	-	8,240		
Kitui Cottages Guest House	45,850	13/6/2017	-	45,850		
Kitui Cottages Guest House	29,780	14/9/2016	-	29,780		
Kitui Cottages Guest House	11,400	23/3/2017	-	11,400		
Kitui Cottages Guest House	13,490	27/3/2017	-	13,490		
Kitui Cottages Guest House	3,900	30/05/2017	-	3,900		
Kitui Cottages Guest House	10,230	27/06/2017	-	10,230		
Kitui Cottages Guest House	4,260	7-Apr-17	-	4,260		
Kitui Cottages Guest House	4,260	5-May-17	-	4,260		
Kitui Cottages Guest House	8,600	6-Jun-17	-	8,600		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Kitui Mwingi Parkside Motel Ltd	4,000	20/10/2016	-	4,000		
Kitui Mwingi Parkside Motel Ltd	5,250	21/10/2016	-	5,250		
Kitui Premier Resort	22,000	29/6/2017		22,000		
Kitui Premier Resort	9,500	16/6/2017		9,500		
Kitui Premier Resort	9,670	27/6/2017		9,670		
Kitui Premier Resort	9,690	6-Feb-17	-	9,690		
Kitui Premier Resort	17,500	3-Mar-17	-	17,500		
Kitui Premier Resort	11,400	3-Mar-17	-	11,400		
Kitui Premier Resort	8,760	16/5/2017	-	8,760		
Kitui Premier Resort	2,780	23/05/2017	-	2,780		
Kitui Premier Resort	22,050	19/04/2017	-	22,050		
Kitui Premier Resort	7,730	17/04/2017	-	7,730		
Kitui Water and Sanitation Company	184,122	23/02/2016	-	184,122		
Kitui-Mwingi Parkside Motel Ltd	212,000	6-Jan-17	-	212,000		
Kitui-Mwingi Parkside Motel Ltd	5,820	21/6/2017	-	5,820		
Kitui-Mwingi Parkside Motel Ltd	3,610	21/6/2017	-	3,610		
Kitui-Mwingi Parkside Motel Ltd	50,500	23/03/2017	-	50,500		
Kitui-Mwingi Parkside Motel Ltd	35,500	12-Jun-17	-	35,500		
Kitui-Mwingi Parkside Motel Ltd	31,950	13/06/2017	-	31,950		
Kitui-Mwingi Parkside Motel Ltd	5,050	19/06/2017	-	5,050		
Kitui-Mwingi Parkside Motel Ltd	122,400	20/6/2017	-	122,400		
KITWASCO	1,428,925	8-Jul-05	-	1,428,925		
Kuul Breeze Hotels	17,500	22/5/2017	-	17,500		
Lianda Blue Enterprises	46,400	16/06/2017	-	46,400		
Maanzoni Lodge	220,600	18/04/2017	-	220,600		
Maanzoni Lodge	220,600	24/4/2017	-	220,600		
Marony Travel Agencies	89,054	8-Aug-16	-	89,054		
Masinga Dam Resort	138,750	20/03/2017	-	138,750		
Masinga Dam Resort	40,750	24/04/2017	-	40,750		
Masinga Dam Resort	138,750	13/3/2017	-	138,750		
Masinga Dam Resort	138,750	14/2/2017	-	138,750		
Muema Kitulu	197,000	6-Apr-16	-	197,000		
Muema Kitulu	308,000	6-Apr-16	-	308,000		
Mwingi Hotels Ltd	126,400	2-Feb-17	-	126,400		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Mwingi Hotels Ltd	148,680	3-Jun-17	-	148,680		
Mwingi Hotels Ltd	148,680	7-Mar-17	-	148,680		
Mwingi Hotels Ltd	73,500	8-May-17	-	73,500		
Mwingi Hotels Ltd	59,560	11-May-17	-	59,560		
Nairobi City County	75,000	8-Feb-17	-	75,000		
Naivas Supermarket	156,790	6-Jun-17	-	156,790		
Neo Event Solution	338,720	14/12/2016	-	338,720		
Neo Events Ltd	73,080	4-Jan-17	-	73,080		
Neo Events Ltd	187,340	14/12/2016	-	187,340		
Neo Events Ltd	108,460	14/12/2016	-	108,460		
Neo Events Ltd	135,720	14/12/2016	-	135,720		
Neo Events Ltd	230,840	14/12/2016	-	230,840		
Neo Events Ltd	136,300	29/03/2017	-	136,300		
Neo Events Ltd	254,040	18/03/2017	-	254,040		
Neo Events Ltd	183,280	16/03/2017	-	183,280		
Neo Events Ltd	171,100	16/03/2017	-	171,100		
Neo Events Ltd	88,160	19/02/2017	-	88,160		
Neo Events Ltd	176,900	17/03/2017	-	176,900		
Neo Events Ltd	338,720	23/01/2017	-	338,720		
Neo Events Ltd	194,300	30/03/2017	-	194,300		
Neo Events Ltd	201,840	14/02/2017	-	201,840		
Neo Events Ltd	172,840	17/03/2017	-	172,840		
Neo Events Ltd	234,320	24/01/2017	-	234,320		
Neo Events Ltd	194,660	14/02/2017	-	194,660		
Neo Events Ltd	251,720	25/02/2017	-	251,720		
Neo Events Ltd	178,000	14/12/2016	-	178,000		
Neo Events Ltd	189,500	14/12/2016	-	189,500		
Neo Events Ltd	138,620	2-Apr-17	-	138,620		
Neo Events Ltd	182,700	8-Apr-17	-	182,700		
Neo Events Ltd	206,480	15/03/2017	-	206,480		
Neo Events Ltd	219,820	11-Feb-17	-	219,820		
Netasam Enterprises Ltd	402,520	7-Jan-17	-	402,520		
Noden Enterprise	158,496	14/12/2016	-	158,496		
Noden Enterprise	158,496	14/12/2016	-	158,496		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Paris Restaurant Ltd	51,500	15/3/2017	-	51,500		
Paris Restaurant Ltd	51,500	20/2/2017	-	51,500		
Paris Restaurant Ltd	50,000	10-Jan-17	-	50,000		
Radio Thome	7,112	24/06/2016	-	7,112		
Rumuka Event Solution	111,360	10-Nov-16	-	111,360		
Rumuka Event Solution	188,000	14/12/2016	-	188,000		
Rumuka Event Solution	150,220	2-Mar-17	-	150,220		
Rumuka Event Solution	153,120	7-Mar-17	-	153,120		
Rumuka Event Solution	200,100	10-Feb-17	-	200,100		
Safaricom	100,120	7-Jan-17	-	100,120		
Safaricom Ltd	165,000	5-Jan-17	-	165,000		
Safaricom Ltd	165,000	6-Jan-17	-	165,000		
Sania Investments	332,920	14/12/2016	-	332,920		
Sania Investments	132,820	14/12/2016	-	132,820		
Sania Investments	199,520	14/12/2016	-	199,520		
Sania Investments	246,500	14/12/2016	-	246,500		
Sania Investments	236,060	14/12/2016	-	236,060		
Sania Investments	218,660	30/10/2017	-	218,660		
Sania Investments	194,300	28/02/2017	-	194,300		
Sania Investments	187,920	14/11/2016	-	187,920		
Sania Investments	161,240	14/12/2016	-	161,240		
Sania Investments	221,000	14/12/2016	-	221,000		
Sania Investments	230,840	11-Jun-16	-	230,840		
Sania Investments	161,240	24/09/2016	-	161,240		
Sania Investments	291,740	14/12/2016	-	291,740		
Sania Investments	375,840	14/12/2016	-	375,840		
Sania Investments	332,920	14/12/2016	-	332,920		
Sania Investments	291,740	14/12/2016	-	291,740		
Sania Investments	375,840	14/12/2016	-	375,840		
Sania Investments	332,920	14/12/2016	-	332,920		
Sania Investments	182,700	9-Apr-17	-	182,700		
Sania Investments	256,360	24/09/2016	-	256,360		
Senda Enterprises	164,140	24/09/2016	-	164,140		
Senda Enterprises	256,260	14/12/2016	-	256,260		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Senda Enterprises	256,260	14/12/2016	-	256,260		
Simba Corporation	45,571	22/3/2017	-	45,571		
Simba Corporation	16,935	16/10/2016	-	16,935		
Simba Corporation Ltd	316,840	29/07/2016	-	316,840		
Simba Corporation Ltd	2,950	15/05/2017	-	2,950		
Special Needs Students Bursary Cheque	3,375,000	6-May-17	-	3,375,000		
Standard Group	462,000	7-Mar-17	-	462,000		
Standard Group Ltd	642,176	12-Oct-16	-	642,176		
Standard Group Ltd	255,200	7-Apr-17	-	255,200		
Stevor Garden Printers	132,740	5-Feb-17	-	132,740		
Stevor Garden Printers	132,740	22/3/2017	-	132,740		
Stodesa Garden	61,000	17/10/2016	-	61,000		
Stodesa Gardens	80,000	24/05/2017	-	80,000		
Straplan International	2,992,800	23/1/2017	897,840	2,094,960		
Strategic Planners of Kenya	7,992,240	23/1/2017	2,397,672	5,594,568		
Super Wisdom General contractors Ltd	204,450	4-May-17	-	204,450		
The Star	480,060	14/6/2017	-	480,060		
Toyota Kenya	303,895	11-May-17	-	303,895		
Toyota Kenya Ltd	66,749	13/3/2017	-	66,749		
Toyota Kenya Ltd	108,449	22/02/2017	-	108,449		
Toyota Kenya Ltd	253,983	20/042017	-	253,983		
Toyota Kenya Ltd	303,895	7-Mar-17	-	303,895		
Toyota Kenya Ltd	258,456	06/06/17	-	258,456		
University Student Bursary Cheque	2,240,000	6-May-17	-	2,240,000		
Various Transporters	143,000	17/05/2017	-	143,000		
Verosa General Contractors Ltd	720,000	15/05/2017	-	720,000		
Vine Group Africa	735,000	25/5/2017	-	735,000		
Wangunze Safaris	45,000	18/3/2017	-	45,000		
Wayani furniture Enterprises	9,300	16/5/2017	-	9,300		
Wikwatyo Fm	220,000	7-Feb-17	-	220,000		
Wikwatyo FM	127,640	11-Apr-17	-	127,640		
Wikwatyo FM	127,640	25/4/2017	-	127,640		
Mwingi Cottages	27,200	20.2.2017	-	27,200		
Mwingi Hotels Ltd	30,800	10.4.2017	-	30,800		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Technology Telecommunication Ltd	2,200	19.9.2016	-	2,200		
Kenya Power & Lighting Company	2,240	28.5.2017	-	2,240		
Migaa Petrol Station	300,000	17.3.2017	-	300,000		
Pestlab Cleaning Services Ltd	100,000	15.3.2017	-	100,000		
Simba Corporation Ltd	92,711	19.5.2017	-	92,711		
Simba Corporation Ltd	41,027	12.4.2017	-	41,027		
Simba Corporation Ltd	135,964	23.3.2017	-	135,964		
Simba Corporation Ltd	118,457	20.02.2017	-	118,457		
Simba Corporation Ltd	76,631	02.03.2017	-	76,631		
Simba Corporation Ltd	301,062	26.04.2017	-	301,062		
Simba Corporation Ltd	92,604	17.01.2017	-	92,604		
Simba Corporation Ltd	108,447	18.4.2017	-	108,447		
Simba Corporation Ltd	55,351	07.4.2017	-	55,351		
Simba Corporation Ltd	65,882	12.5.2017	-	65,882		
Simba Corporation Ltd	147,680	06.4.2017	-	147,680		
Simba Corporation Ltd	71,481	19.4.2017	-	71,481		
Simba Corporation Ltd	166,989	19.6.2017	-	166,989		
Simba Corporation Ltd	118,215	22.2.2017	-	118,215		
Kenya Power and Lighting Co. Ltd	12,602	16.05.2017	-	12,602		
Kenya Power and Lighting Co. Ltd	50,000		-	50,000		
Kenya Power and Lighting Co. Ltd	4,960		-	4,960		
Kenya Power and Lighting Co. Ltd	210,528	31.05.2017	-	210,528		
Postal Corporation of Kenya	4,628	05.06.2017	-	4,628		
Kitui Agricultural Training Centre	22,850	04.05.2017	-	22,850		
Kitui Agricultural Training Centre	50,950	20.12.2016	-	50,950		
Kitui Agricultural Training Centre	21,500	24.03.2017	-	21,500		
Kitui Agricultural Training Centre	24,750	15.05.2017	-	24,750		
Kitui Agricultural Training Centre	27,700	14.06.2017	-	27,700		
Kitui Agricultural Training Centre	13,700	05.06.2017	-	13,700		
Kitui Agricultural Training Centre	47,600	06.02.2017	-	47,600		
Kitui Agricultural Training Centre	7,000	22.05.2017	-	7,000		
Kitui Agricultural Training Centre	24,750	29.05.2017	-	24,750		
Emirald Security Services	148,248	12.06.2017	-	148,248		
Kitui Agricultural Training Centre	21,500	31.3.2017	-	21,500		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Kitui Agricultural Training Centre	9,400	05.05.2017	-	9,400		
Naivas Limited	31,698	25.05.2017	-	31,698		
Happy Landing Hotels Limited	186,000	25.05.2017	-	186,000		
Mutomo Capital Inn	206,000	14.6.2017	-	206,000		
Kithyoko Secondary School	25,000	02.04.2017	-	25,000		
Katoteni Secondary School	25,000	02.04.2017	-	25,000		
Tseikuru Secondary School	35,000	02.04.2017	-	35,000		
Nguutani Secondary School	25,000	02.04.2017	-	25,000		
Mivukoni Secondary School	25,000	04.06.2017	-	25,000		
Supply of 720 Old Chicks	72,000	30.1.2017	-	72,000		
Sannia Investment	278,400	20.6.2016	-	278,400		
Enguthu Auto Workshop	80,000	12.06.2017	-	80,000		
Gashon General Supplies	1,048,360	02.06.2016	-	1,048,360		
Agricultural Mechanization Services	3,015,760		-	3,015,760		
Safaricom Limited	214,272	01.04.2017	-	214,272		
Kitui Water And Sanitation Co.	137,340	10.05.2017	-	137,340		
Elison Technical Services Ltd	197,316	15.03.2017	-	197,316		
Centricon & Supplies Ltd	113,680	21.12.2016	-	113,680		
Kenya Orient Insurance	2,250,000	30.10.2014	-	2,250,000		
SANDUGA AUTO ENGINEERING	50,576	28.04.2017	-	50,576		
SIMBA CORPORRATION LTD	16,129	04.06.2017	-	16,129		
Nation Media Group Ltd	468,756	05.11.2017	-	468,756		
Sandunga Auto engineering	298,352		-	298,352		
M/sStevor Garden Printers & Stationers	558,000	05/10/17	-	558,000		
M/s Kitui Premier Resort	1,500,000	07/06/17	-	1,500,000		
M/s Netasam Enterprise Ltd	168,000	29/05/17	-	168,000		
Migwani Boys secondary school	658,000	08/06/17	-	658,000		
Kisasi Secondary school	100,000	07/04/17	-	100,000		
Voo Secondary school	53,000	27/03/17	-	53,000		
Kitui Resort Hotel	125,800	06/07/17	-	125,800		
Kitui Resort Hotel	4,210	06/07/17	-	4,210		
M/s Patanha Enterprises	1,799,200		-	1,799,200		
Kenya forestry research institute	13,000	19/05/15	-	13,000		
Safaricom Limited	38,000	25/05/17	-	38,000		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Kitui Agricultural training centre	112,400	02/05/17	-	112,400		
Safaricom Limited	38,000	27/03/17	-	38,000		
Kitui resort Hotel	11,200	22/03/17	-	11,200		
Kitui Resort Hotel	12,810	17/04/17	-	12,810		
Kitui Agricultural training centre	25,300	11/04/17	-	25,300		
Kenya forestry research institute	30,000	27/02/17	-	30,000		
Kenya Power and Lighting Company	40,941	16/06/17	-	40,941		
Safaricom Limited	38,000	27/03/17	-	38,000		
SMAC Investment	784,500	07/06/17	-	784,500		
Junha Market Ventures	1,225,000	30/05/17	1,100,388	124,612		
Kenya School of Government	111,400	24/07/17	-	111,400		
Knicky Automax	30,500	27/04/2017	-	30,500		
Altons Auto Mart	1,073,000	26/09/2016	-	464,800		
Mapana Enterprises	100,000	26/04/2017	-	100,000		
Sheikh Ahmed Taib $ Sons	100,000	18/01/2017	-	100,000		
Kitui Riverside Service Station	100,000	27/03/2017	-	100,000		
Nation Media Group	172,608	24/08/2017	-	172,608		
National Bank of Kenya	58,000	24/08/2017	-	58,000		
Kitui Teachers Sacco	36,000	24/08/2017	-	36,000		
Post Bank	34,000	24/08/2017	-	34,000		
Equity Bank	3,745,000	24/08/2017	-	3,745,000		
Barclays Bank	14,000	24/08/2017	-	14,000		
Cooperative Bank	1,857,000	24/08/2017	-	1,857,000		
Family Bank	88,000	24/08/2017	-	88,000		
Kenya Commercial Bank	1,494,000	24/08/2017	-	1,494,000		
Simba Corporation Ltd.	29,400	08/09/17	-	29,400		
Altons Auto Mart	83,086	06/12/17	-	83,086		
Sanduga Auto Engineering	499,500	03/10/17	-	499,500		
Simba Corporation Ltd.	50,133	05/04/17	-	50,133		
Sai Raj Limited	15,660	02/11/16	-	15,660		
Lianda Blue Enterprises	46,400	29/05/2017	-	46,400		
Sanduga Auto Engineering	48,750	22/6/2017	-	48,750		
Simba Corporation Ltd.	92,902	16/06/2017	-	92,902		
The Star	232,000	12/02/16	-	232,000		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Knicky Automax	178,000	06/06/17	-	178,000		
Altons Auto Mart	41,657	13/04/2017	-	41,657		
General Motors	11,281	14/06/2016	-	11,281		
Altons Auto Mart	45,092	23/02/2017	-	45,092		
Titus Mwengea Stores	90,000	31/03/2017	-	90,000		
Sheikh Ahmed Taib $ Sons	42,668	03/10/17	-	42,668		
Ikutha Baha Bus Services	90,000	31/03/2017	-	90,000		
Family Bank	4,000	30/05/2017	-	4,000		
Mwende Safaris	150,000	31/03/2017	-	150,000		
T.O.K Safaris	220,000	31/03/2017	-	220,000		
Blue Tower Security Services	34,800	04/01/17	-	34,800		
Mapana Enterprises	1,100,000	23/06/2017	-	1,100,000		
Kenya Power	28,929	06/01/17	-	28,929		
Kenya Power	56,808	15/06/2017	-	56,808		
Kenya Power	22,639	17/06/2017	-	22,639		
Kenya Power	1,752	14/06/2017	-	1,752		
Kenya Power	46,010	28/06/2017	-	46,010		
Simba Corporation Ltd.	73,302	04/11/17	-	73,302		
Wanguze Safaris	40,000	31/03/2017	-	40,000		
Simba Corporation Ltd.	32,811	16/01/2017	-	32,811		
Kitui Water $ Sewarage Company	8,425	04/01/17	-	8,425		
Kenya National Union of Teachers	17,500	31/03/2017	-	17,500		
Kenya Power	7,267	21/05/2017	-	7,267		
Motor Cross	227,900	14/06/2016	-	227,900		
Kitui Cottages $ Guest House	27,270	04/05/17	-	27,270		
Blue Tower Security Services	34,800	03/01/17	-	34,800		
Kenya Power	7,966	06/06/17	-	7,966		
Altons Auto Mart	18,921	02/01/17	-	18,921		
Globaltalk Holding Ltd.	265,605	20/01/2017	-	265,605		
Simba Corporation Ltd.	48,900	25/08/2017	-	48,900		
Kiambere Mwingi Water and Sanitation	26,062	06/04/17	-	26,062		
Post Bank	34,000	16/05/2017	-	34,000		
Blue Tower Security Services	34,800	02/01/17	-	34,800		
Nziitu Water Project SHG	91,470	19/05/2017	-	91,470		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Simba Corporation Ltd.	602,593	17/06/2016	-	602,593		
Altons Auto Mart	33,961	27/04/2017	-	33,961		
Kitui Resort Hotel	15,000	13/06/2017	-	15,000		
Landi Investment	25,170	28/04/2017	-	25,170		
Altons Auto Mart	102,621	27/03/2017	-	102,621		
Mutomo Mixed Secondary School	17,000	31/03/2017	-	17,000		
Thika Motor Dealers	145,152	14/02/2017	-	145,152		
General Motors	60,582	26/09/2017	-	60,582		
Ministry of Health & Sanitation	11,572,492	31/05/2017	-	11,572,492		
Ministry of Health & Sanitation	389,121	02/06/17	-	389,121		
Ministry of Health & Sanitation	1,505,000	28/06/2017	-	1,505,000		
Kaumu Dispensary	94,122	22/06/2017	-	94,122		
Prime Mover Insurance	845,433	21/08/2016	-	845,433		
Kenya Orient Limited	1,088,543	05/11/17	-	1,088,543		
Thika Motor Dealers	115,220	06/12/17	-	115,220		
Altons Auto Mart	65,682	07/04/17	-	65,682		
Nemi Adventures Ltd	1,054,999		-	1,054,999		
General Motors	229,792	30/05/2017	-	196,641		
Blue Tower Security Services	34,800	29/5/2017	-	34,800		
The Standard Group Ltd	255,200	04/05/17	-	255,200		
The Standard Group Ltd	174,000	28/4/2016	-	174,000		
General Motors	47,662	10/09/16	-	47,662		
Toyota Kenya Ltd	156,445	22/6/2016	-	156,445		
General Motors	14,553	13/3/2017	-	14,553		
Safaricom Limited	395,816		-	395,816		
Kitui Agricultural Training Centre (ATC)	197,650		-	197,650		
Kitui Premier Resort	207,265		-	207,265		
Kitui Cottages and Guest House	1,140		-	1,140		
Kitui Mwingi Parkside Motel Ltd	34,000		-	34,000		
Kenya Power & Lighting Co. Ltd	3,000		-	3,000		
KPLC	197,086		-	197,086		
Kitui Water and Sanitation Co.	670		-	670		
Altons Auto Mart	225,000		-	225,000		
Paris Restaurant Ltd (Mutomo)	43,500		-	43,500		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Mwingi North Cooperative Office Rent	36,000		-	36,000		
Altons Auto Mart	53,652		-	53,652		
Nemi Adventures Ltd	45,800		-	45,800		
Benca Contractors & Supplies Ltd	967,200		-	-		
Matheka Electrical Works	149,512		-	149,512		
Wamalink Consultancy Ltd	1,995,200		-	1,995,200		
Dots Commercial Services	16,800		-	16,800		
Kitui Premier resort	33, 000.00	42,833.00	-	33,000		
Kitui Premier resort	200,000	42,923.00	-	200,000		
Kitui Premier resort	141,450	29/6/2017	-	141,450		
Kitui Resort Hotel	54,560	42,860.00	-	54,560		
Kitui Resort Hotel	43,980	42,861.00	-	43,980		
Kitui Resort Hotel	28,400	42,952.00	-	28,400		
Mwingi Hotels Ltd	21,000	42,950.00	-	21,000		
Kitui cottages and Guest house	1,500	24/5/2017	-	1,500		
Kitui cottages and Guest house	52,400	42,829.00	-	52,400		
Kitui mwingi parkside motel Ltd	105,000	42,926.00	-	105,000		
Kenya Forest Research institute	75,500	24/2/2017	-	75,500		
Kenya Forest Research institute	160,500	22/5/2017	-	160,500		
Delta Guards LTD	48,000	30/6/2017	-	48,000		
Delta Guards LTD	24,000	30/5/2017	-	24,000		
The standard news paper	243,600	42,796.00	-	243,600		
Simba corporation Ltd	25,965	26/4/2017		25,965		
Simba corporation Ltd	35,138	26/4/2017	-	35,138		
Simba corporation Ltd	44,676	42,860.00		44,676		
Simba corporation Ltd	4,640	19/5/2017	-	4,640		
Marony travel agencies	42,175	42,860.00	-	42,175		
Max gracious tours and travel	32,935	42,772.00	-	32,935		
Simba corporation ltd	130,756	42,799.00	-	130,756		
Standard Group LTD	638,000	29/06/2017	-	638,000		
The Star	650,048	29/06/2017	-	650,048		
CPSB National Consultative Forum	300,000	18/11/2016	-	300,000		
SUBARU Kenya LTD	88,020	05/04/17	-	88,020		
SUBARU Kenya LTD	48,046	04/11/17	-	48,046		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
SUBARU Kenya LTD	214,014	27/01/2017	-	214,014		
Eserian The Hotel	70,000	26/09/2016	-	70,000		
Safaricom Ltd	110,363	06/01/17	-	110,363		
Shynlo Prime Enterprises	501,320	18/05/2017	-	-		
Centrion And Supplies Limited	275,000	25/04/2017	-	275,000		
The Copy Cat Ltd	54,520	31/05/2017	-	-		
Kimpat Agencies	150,000	4/2017	-	150,000		
Kenya School Of Government	401,360	6/ 2017	-	401,360		
Simba Corporation	59,092	4/2017	-	59,092		
Maumba General Contractors	3,980,620	4/2017	-	499,800		
Kitui Premier Resort	9,300	3/2017	-	9,300		
Kitui Cottege And Guest House	124,740	01/2017	-	124,740		
National Museum Of Kenya	3,890,500	9/2016	-	778,016		
Thika Motor Dealers	45,502	2/2017		45,502		
Kitui Resort Club	27,960	2/2017		27,960		
Mwingi Hotel	61,150	MAR,2017		61,150		
KEFRI	15,000	26/7/2017	-	15,000		
Ministry of Agriculture	92,100	22/7/2017	-	92,100		
Mwingi Cottages Hotel	88,570	21/06/2016	-	88,570		
Mwingi Cottages Hotel	84,600	30/03/2017	-	84,600		
Mwingi Cottages Hotel	123,400	05/11/17	-	123,400		
Kitui Agriculture Training Centre	38,000	31/3/2017	-	38,000		
Mwingi Cottages Hotel	84,600	30/03/2017	-	84,600		
Muyo K Ltd	85,840	26/06/2016	-	85,840		
Kitui Cottage	3,040	25/11/2016	-	3,040		
Kitui Cottage	4,040	14/3/2017	-	4,040		
Kitui Cottage	2,280	13/3/2017		2,280		
County FM	12,000	05/10/16	-	12,000		
Centricon and supplies ltd	250,000	21/11/2016	-	250,000		
Kitui Agriculture Training Centre	33,000	03/10/17	-	33,000		
The standard media group	255,200	04/11/17	-	255,200		
Simba corporation ltd	59,009	25/04/2017	-	59,009		
Bentechs Services Ltd	160,200	25/05/2017	-	160,200		
Kitui Cottages	11,110	01/12/17	-	11,110		

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
Kitui Cottages	24,380	09/02/16	-	24,380		
Kitui Cottages	8,080	14/02/2017	-	8,080		
KPLC	40,942	16/06/2017	-	40,942		
The Star	263,077	04/11/17	-	263,077		
Kitui Cottages	6,000	20/03/2017	-	6,000		
Kenya School of Government	232,800		-	232,800		
Kenya School of Government	55,100		-	55,100		
Musyau Investments Ltd	140,000	03/08/17	-	140,000		
Kenya power Ltd	139,200	05/11/17	-	139,200		
Kitui Cottages	9,230	05/09/17	-	9,230		
Besame Investment Ltd	392,811	26/5/2017	-	392,812		
Kitui Cottages	5,040	28/2/2017	-	5,040		
Kitui Cottages	23,500	14/2/2017	-	23,500		
Kitui Cottages	9,090	22/11/16	-	9,090		
Kitui Cottages	4,410	11/10/16	-	4,410		
Kitui Cottages	23,230	17/1/2017	-	23,250		
Kitui Cottages	11,110	04/10/17	-	11,110		
Kitui Cottages	1,900	03/03/17	-	1,900		
Kitui Cottages	12,120	13/1/2017	-	12,120		
Kitui Cottages	7,810	27/4/2017	-	7,810		
Mwingi Hotels Limited	264,550	06/10/16	-	264,550		
Mwingi Hotels Limited	81,840	04/07/17	-	81,840		
Ministry of Mining	68,000		-	68,000		
Sub-Total	**175,358,533**		**4,395,900**	**160,771,697**	**114,886,709**	
Grand Total	**3,297,343,824**		**896,088,689**	**1,216,292,048**	**892,220,170**	

List of pending bills includes amount contracted and invoiced at the end of the financial year, June 30, 2017.

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

	Name of Staff	Job Group	Original Amount	Amount Paid to Date	Outstanding 2016-2017	Outstanding 2015-2016
					Kshs	Kshs
	Senior Management					
1.	Peter Gitonga Nkunda	T	6,000	-	6,000	
2.	Peter Gitonga Nkunda	T	21,000	-	21,000	
3.	Mwinzi James Jonah	T	10,500	-	10,500	
4.	Ruth Koki Mwanzia	T	25,200	-	25,200	
5.	Shadrack Munyithya Muli	S	18,800	-	18,800	
6.	Shadrack Munyithya Muli	S	50,400	-	50,400	
7.	Jacob Mutua Mwandikwa	S	33,600	-	33,600	
8.	Shadrack Munyithya Muli	S	50,400	-	50,400	
9.	Martin, Mr. Fredrick Muli	S	16,800	-	16,800	
10.	Titus Kithome Mutia	S	10,500	-	10,500	
11.	Alex Nzioki Kimanzi	S	16,800	-	16,800	
12.	Martin, Mr. Fredrick Muli	S	25,200	-	25,200	
13.	Titus Kithome Mutia	S	33,600	-	33,600	
14.	Hesbone Kange Nzambuli	S	7,500	-	7,500	
15.	Esther Mutemi Kanini	Q	67,200	-	67,200	
16.	Jeremiah Mulyungi Musyoka	Q	8,400	-	8,400	
17.	Francis Mugo Ngoroi	Q	1,500	-	1,500	
18.	Kamunda John	P	8,400	-	8,400	
19.	Nyalo, Mr. Francis Kea	P	9,400	-	9,400	
20.	Hesbone Kange Nzambuli	P	42,000	-	42,000	
21.	Alexander Muthyoi	P	21,000	-	21,000	
22.	Luka Muthukya Musyoka	P	8,400	-	8,400	
23.	Hesbone Kange Nzambuli	P	14,000	-	14,000	
24.	Georgina Mbatha Musembi	P	3,000	-	3,000	
25.	Hesbone Kange Nzambuli	P	6,000	-	6,000	
			515,600	**-**	**515,600**	
	Middle Level Management					

	Name of Staff	Job Group	Original Amount	Amount Paid to Date	Outstanding 2016-2017	Outstanding 2015-2016
					Kshs	Kshs
26.	Fosa Harambee Sacco	N/A	3,000	-	3,000	
27.	Kisilu Jeremiah	N	7,000	-	7,000	
28.	Christine Mawia Sammy	N	7,000	-	7,000	
29.	Agnes Kasyoka Mulwa	N	15,000	-	15,000	
30.	Charles Munyoki Muli	N	29,000	-	29,000	
31.	Charles Munyoki Muli	N	16,000	-	16,000	
32.	Charles Munyoki Muli	N	15,000	-	15,000	
33.	Joseph Muinde Musunza	N	50,623	-	50,623	
34.	Aaron Mweu Mwaniki	N	8,000	-	8,000	
35.	Peter Musyoka Kithuka	N	1,000	-	1,000	
36.	George Geoffrey Nduto	M	32,971	-	32,971	
37.	Felista Kisuu Muaa	M	16,800	-	16,800	
38.	Monica Kananu Mutisya	M	7,000	-	7,000	
39.	Simon Nyaga Ireri	L	25,966	-	25,966	
40.	Henry Kimanzi Mutua	L	15,800	-	15,800	
41.	Winnie Musivi Mue	L	4,100	-	4,100	
42.	Winnie Musivi Mue	L	20,900	-	20,900	
43.	Pius Kioko Mulela	L	16,800	-	16,800	
44.	Mirriam Kasendi Munyao	K	31,000	-	31,000	
45.	Raphael Kitaka Munyoki	K	7,300	-	7,300	
46.	Kimathi, Ms. Tabitha Kimathi	K	16,052	-	16,052	
47.	Benjamin Mutua Mutuku	K	38,000	-	38,000	
48.	Damaris Mukai Mwele	K	2,715	-	2,715	
49.	Elijah Mboo Mwikya	K	7,300	-	7,300	
			394,328	-	**394,328**	
	Unionisable Employees					
50.	Grace Ndumi H. Syuki	J	7,300	-	7,300	
51.	Grace Ndumi H. Syuki	J	12,600	-	12,600	
52.	Thomas Kioko Mutia	J	4,200	-	4,200	
53.	Andrew Muole Muinde	J	64,113	-	64,113	
54.	Lydia Kithome Kavete	J	1,500	-	1,500	

	Name of Staff	Job Group	Original Amount	Amount Paid to Date	Outstanding 2016-2017	Outstanding 2015-2016
					Kshs	Kshs
55.	Benjamin Kitheka Mbiti	J	11,250	-	11,250	
56.	Meshack Kitongu Muinde	H	13,950	-	13,950	
57.	Josephat Syengo Kimwele	H	16,800	-	16,800	
58.	Michael Mulu	H	6,800	-	6,800	
59.	Grace Mueni Mwololo	H	103,150	-	103,150	
60.	Matthew Muindu Musili	H	103,150	-	103,150	
61.	Francis Ndana Ngulai	H	103,150	-	103,150	
62.	Cleophas Melabi Simatwa	H	103,150	-	103,150	
63.	Erickson Nguutu Moki	H	89,107	-	89,107	
64.	Francis Nthiwa Kitonyi	H	63,571	-	63,571	
65.	Daniel Mwongela Kiema	H	18,900	-	18,900	
66.	Daniel Mwongela Kiema	H	18,900	-	18,900	
67.	Joel Musemi Mulwa	H	6,300	-	6,300	
68.	Paul Kivungo Katuta	H	500	-	500	
69.	John Mwangi Karanja	H	392,000	-	392,000	
70.	Mwangangi Mbithu	H	4,200	-	4,200	
71.	Isaac Eliud Nzioki	H	4,200	-	4,200	
72.	Patrick Nguli Mulwa	H	9,800	-	9,800	
73.	John Mutati Ngwele	H	9,800	-	9,800	
74.	Job Kanati	H	9,800	-	9,800	
75.	Shadrack Maundu Kilonzi	H	12,600	-	12,600	
76.	Bryan Mulu	H	14,913	-	14,913	
77.	Josephat Syengo Kimwele	H	14,913	-	14,913	
78.	Kimanzi Nzuki	H	4,200	-	4,200	
79.	Jacob Sawa	H	14,913	-	14,913	
80.	Daniel Mwongela Kiema	H	12,600	-	12,600	
81.	Bryan Mulu	H	31,500	-	31,500	
82.	Michael Ngumbau Kimanzi	G	89,107	-	89,107	
83.	Mulwa Katee	G	89,107	-	89,107	
84.	Raphael Kitaka Munyoki	G	52,000	-	52,000	
85.	Irene Ngute Musyoka	G	5,160	-	5,160	

	Name of Staff	Job Group	Original Amount	Amount Paid to Date	Outstanding 2016-2017	Outstanding 2015-2016
					Kshs	Kshs
86.	Florence Mutanu Kitavi	G	58,500	-	58,500	
87.	Shadrack Mbuvi Yoana	F	25,440	-	25,440	
88.	Paul Musyoki Musili	F	8,410	-	8,410	
89.	Richard Musyoka Kilonzo	E	44,460	-	44,460	
90.	Patrick Nguli Mulwa	D	6,300	-	6,300	
91.	Solomon Nyamai Ndivo	D	4,200	-	4,200	
92.	Joseph Nyamai Ndolo	D	4,200	-	4,200	
93.	Albanus Kasimbo Kathulu	D	4,200	-	4,200	
94.	Juliet Syombua Mwendwa	D	5,700	-	5,700	
95.	Juliet Syombua Mwendwa	D	6,300	-	6,300	
96.	Simon Mwangangi Manzi	D	6,300	-	6,300	
97.	Joseph Nyamai Ndolo	D	3,000	-	3,000	
98.	Mwangangi Mbuu	D	1,800	-	1,800	
99.	Nicodemus Mwania Mwatu	D	4,200	-	4,200	
100.	Samson Mule Wambua	D	4,200	-	4,200	
101.	Jacinta Wambua	B	10,500	-	10,500	
102.	Jacinta Wambua	B	7,875	-	7,875	
103.	Benard Mutungi Musili		1,000	-	1,000	
104.	Rhoda Willy		3,300	-	3,300	
105.	Daniel Kimanzi Mwange		22,000	-	22,000	
106.	Charles Munyoki Muli		16,000	-	16,000	
107.	Josephat Kyule Maluki		1,500	-	1,500	
108.	Esther Ndinda Yangatu		12,249	-	12,249	
			1,780,835	**-**	**1,780,835**	
	Total		**2,690,763**	**-**	**2,690,763**	**1,206,462**

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Land	7,496,000	6,788,374		14,284,374
Buildings and structures	2,454,944,040	2,862,967,950		5,317,911,990
Transport equipment	54,970,703	51,971,637		106,942,340
Office equipment, furniture and fittings	52,089,904	79,073,980		131,163,884
ICT Equipment, Software and Other ICT Assets	80,360,872	13,983,917		94,344,789
Other Machinery and Equipment	215,415,012	310,819,478		526,234,490
Heritage and cultural assets	33,806,932	26,926,009		60,732,941
Intangible assets	475,882,005	234,943,830		710,825,835
Total	**3,374,965,468**	**3,587,475,175**	-	**6,962,440,643**

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 18 on acquisition of assets during the year.
The committee set up by intergovernmental relations technical committee had assets with values which have been transferred. Use that and our purchased assets to fill this.

ANNEX 5: INTER- ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	Kitui County Assembly	248,461,534	188,917,049	214,371,183	130,000,000	**781,749,766**	**781,749,766**	**0**	
2									
	Total	248,461,534	188,917,049	214,371,183	130,000,000	**781,749,766**	**781,749,766**		

Chief Finance Officer
County Executive

Principal Finance Officer
County Assembly

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)