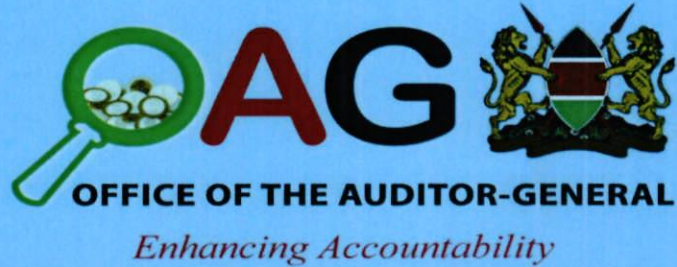


REPUBLIC OF KENYA



REPORT

PAPERS LAID	
DATE	2/6/22
TABLED BY	S.M.L
COMMITTEE	-
CLERK AT THE TABLE	Abdirahma

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KITUI

**FOR THE YEAR ENDED
30 JUNE, 2021**

✓

COMPTROLLER GENERAL
PO BOX 30084 - 00100, NAIROBI
MACHAKOS HUB.
27 JAN 2022
RECEIVED

Revised Template: 30th June 2021



COUNTY GOVERNMENT OF KITUI

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management:

The County Government's day-to-day management is under the county executive committee which is composed of the following:

• Charity Kaluki Ngilu	H. E. The Governor
• Dr Wathe Nzau	Deputy Governor
• Dr Joshua Chepchieng	County Secretary
• Bernard Katungi	- CEC Member for County Treasury; - Ag. CEC Member for Administration and Coordination of County Affairs
• Emmanuel Malii	CEC Member Livestock, Apiculture and Fisheries Development
• Meshack Kyalo Muthusi	CEC Member Agriculture and Water
• Eng Jacob Kakundi	CEC Member Basic Education, ICT and Youth Development
• Esther Kilonzi	CEC Member Trade, Cooperatives and Investments;
• Patrick Koki Musau	CEC Member Environment, Tourism and Natural Resources
• Hellena Kitheka	CEC Member Gender, Sports and Culture
• Samson Masila	CEC Member Lands and Physical Planning
• Stephen Kyalo	CEC Member Infrastructure, Housing, Transport and Public Works
• Dr Winnie Kitetu	CEC Member Health and Sanitation

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The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM County Treasury	Bernard Katungi
2.	Chief Officer – Finance	Dr Justus Kalii
3.	Chief Officer – Budgeting and Economic Planning	Enock Nguthu
4.	Accountant General	Joel Mwinzi Muyanga
5.	Chief Officer – Tourism, Sports and Culture	Eng. Joseph Mutua
6.	Chief Officer – Health and Sanitation	Dr Allan Owino
7.	Ag. Chief Officer – Trade, Cooperatives and Investments	Dr Richard Muthoka
8.	Ag. Chief Officer – Environment and Natural Resources	Everlyne Kasyoka Musembi
9.	Ag. Chief Officer – Lands, Infrastructure and Urban Development	Dr Justus Kalii
10.	Chief Officer – Basic Education	Agneta Mwikali Peter
11.	Chief Officer – Youth Training and Development	Geoffrey Mulinge Changangu
12.	Chief Officer – Livestock, Apiculture and Fisheries Development	James Songolo Mbii
13.	Chief Officer – Agriculture, Water and Irrigation	Benjamin Kioko Kiilu
14.	Chief Officer – Office of the Governor	Geoffrey Kimanzi Zakayo
15.	Chief Officer – Administration and Coordination of County Affairs	Agnes Mulewa

c) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2021 were:

- **County Assembly of Kitui** - the Constitution confers the county’s legislative authority to the County Assembly. The County Assembly make laws that are necessary to ensure county governments perform their functions under the Fourth Schedule of the constitution. A County Assembly exercises oversight on the county executive committee. County Assembly receives and approves plans and policies that affect the management and exploitation of the county’s resources. County Assembly approves development and management of county infrastructure, resources and institutions.
- **Kitui County Assembly Public Investment and Accounts Committee** - Examine accounts showing appropriations by the County assembly to meet public expenditure and reports on the workings of the County public investments.
- **Kitui County Assembly County Budget and Appropriation Committee** - Investigate inquire into and report on all matters related to the budget and county budget policy statement. The committee also review the county budget estimates and make recommendations to the County Assembly.
- **Kitui County Assembly Finance and Economic Planning Committee** – investigate reports on the implementation of County budget.
- **Kitui County Budget and Economic Forum** - coordinate and collect views from the public during the budgeting process and the forum act as a think-tank for the County

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government in terms of financial and economic management. Assist the county to analyse and identify its priorities as they budget for programs. The forum improves coordination between the citizens and government as they bring about harmonization of project implementation and funding.

- **Audit Committee** - promote the integrity and quality of internal and external reports by providing a high level of assurance and check. The audit committee also foster and promotes a more effective and efficient audit process by providing an independent review of the internal audit annual work plan and reports.
- **Controller of Budget** - oversees the implementation of the budgets of both national and county governments. The Controller of budget monitors the use of public funds in-year and reports to Parliament on how the funds have been utilized. The office authorises withdrawals from county revenue fund as per the County Appropriation Act.
- **National Treasury** - Formulate, implement, and monitor macroeconomic policies involving expenditure and revenue. National treasury also assists county governments to develop their capacity for efficient, effective, and transparent financial management.
- **The Senate Committee on Public Investments and Accounts** - investigate on the reports and accounts of the public investments. They also examine the reports, if any, of the Auditor General on the public investments; and checks the context of the autonomy and efficiency of the public investments, whether the affairs of the public investments, are being managed in accordance with sound financial practices.
- **Donor Appointed Auditors for the various grants** - promote the integrity and quality of internal and external reports by providing a high level of assurance and check. They ensure the county spending is in agreement with donor conditions and guidelines.

d) **County Executive Headquarters**
P. O. Box 33 90200
Kitui County Headquarters Building
KITUI, KENYA

e) **County Executive Contacts**
Telephone: 044-4422041,
044-4422304
E-mail: info@kituicounty.go.ke
Website: www.kitui.go.ke

f) **County Executive Bankers**
1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

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2. Other Commercial Banks
Kenya Commercial Bank
Kitui Branch
P. O. Box 683- 90200
KITUI, KENYA
3. Cooperative Bank of Kenya
Kitui Branch
P. O. Box 11431-90200
KITUI, KENYA

g) Independent Auditors
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

h) Principal Legal Adviser
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

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2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

• **Functions of the County government**

The Fourth Schedule of the Constitution contains information on the devolved services in Kenya. The devolved functions in Kenya performed by county governments are as follows.

- 1) Agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs (slaughterhouses), plant and animal disease control, and fisheries.
- 2) County health services, including, in particular – county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services, refuse removal, refuse dumps and solid waste disposal.
- 3) Cultural activities, public entertainment and public amenities, including – betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows and hiring, libraries, museums, sports and cultural activities and facilities, and county parks, beaches and recreation facilities.
- 4) County planning and development, including – statistics, land survey and mapping,
- 5) Education – only pre-primary education (ECD), village polytechnics, home craft centres and childcare facilities.
- 6) Implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation, and forestry.
- 7) County public works and services, including – storm water management systems in built-up areas, water and sanitation services.
- 8) Ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level.

The performance of the County Government of Kitui for the period under review, 2020-2021 is analysed below in terms of the planned against the actual expenditure. The overall absorption in 2020-21 increased compared to the previous period of 2019-20. This can be attributed to completion of various projects which the County has implemented during the year.

• **Budget Performance against Actual Targets**

Analysis of Revenues

During the Financial Year under review July 2020 to June 2021, the County Government of Kitui had a total of budget of **Kshs 11.839** billion, comprising of **Kshs 9.590** billion being equitable share; **Kshs 0.831** billion from conditional grants, **Kshs.0.6** billion local revenues and a revote of **Kshs 0.819** billion. During the period under review July 2020 to June 2021 the County received equitable share amounting to **Kshs 9.590** billion, **Kshs 0.974** billion from grants and **Kshs 0.316**

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billion from local revenues. The county received equitable share funds of **Kshs 0.759** which were over and above the current allocation being amount not received for the year ending June 2020.

Overall, revenue receipts from National government (**Kshs 9.590 billion**), grants and donor funds (**Kshs 0.974 billion**) in addition to what the County collected locally (**Kshs 0.316 billion**) and the amount (**Kshs 0.819 billion**) brought forward as revote amounting to **Kshs 11.698 billion**, leading to an adverse variance of 1% of total budgeted expenditure. This was due to underperformance in own revenue (46%) but cushioned by the overperformance in foreign grants from Kenya Devolution Support Program (KDSP) in which an amount of **Kshs 0.112 billion** was received even though it was not included in the budget for year. Other funds are Road Maintenance Fuel levy, polytechnics grants, DANIDA and User Fee forgone which recorded 100% disbursement.

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

Revenue Streams	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21
Equitable share	7,841.48	8,652.30	8,729.20	8,830.35	9,589.76
Local Revenue	668.61	528.41	760.00	600.00	600.00
Conditional grants	506.58	744.55	1,005.78	1,599.62	831.39
Revote	1,953.74	1,318.09	1,193.70	765.28	818.66
Total	10,970.40	11,243.35	11,688.67	11,795.25	11,839.81

Source: Kitui County Treasury

An analysis of the composition of county revenue reveals that the equitable share accounts for about 81% of total revenue while grants accounted for slightly more than 7% and revote brought forward accounted for 7% of the Budget. Both local and foreign grants have grown over time to replace a portion of equitable share, reducing its percentage from over 90% at the inception devolution in 2013 to about 81% in 2020-2021 financial years. Over the years conditional grants from National Government and National Government entities have also grown in numerical terms as well as a percentage of the overall budget.

Analysis of Expenditure

During the period under review, overall expenditure for the year was **Kshs. 10.814 billion** comprising of **Kshs. 7.434 billion** recurrent expenditures and **Kshs. 3.380 billion** being development expenditure.

Table 2: Expenditure by Economic Classification (Kshs)

Nature of Expenditure	2020-2021	2019-2020	% Change
Compensation of Employees	4,296,737,801	4,193,011,541	3.61
Use of goods and services	1,721,355,906	1,782,897,070	29.29
Subsidies	87,662,213	81,274,567	7.86
Transfer to other County government entities	791,841,400	876,406,892	-9.65
Other Grants and transfers	508,462,408	709,137,655	-68.93
Other Payments	-	100,000	-
Acquisition of Assets	3,408,930,634	2,272,008,661	35.76
Totals	10,814,990,363	9,914,836,386	9%

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A trend wise analysis of the actual expenditure per item classification as a proportion of the total expenditure reveal that of all the major items selected, employee compensation has increased by 3.61%, Subsidies have increased by 7.86% while use of goods and services has increased by 29.29% and acquisition of assets has increased by 35.76%.

Overall Expenditure has slightly increased by 9.27% compared to previous period. This was noted mainly in the acquisition of assets which increased by (35.76%). The County implemented various projects which were completed and paid during the period

Table 3: Budget and Expenditure Analysis (Kshs)

The table below shows analyses of the budget and expenditure trends for the last five years. Recurrent absorption has been rising consistently from 90.2% in 2016-17 to 98.78% in 2020-21. However, development expenditure has been inconsistent in its growth trajectory, raising to the highest level of 79.1% in 2017-18 financial year and slowing down to the lowest level of 59.6 percent in 2019-20 financial year. Overall absorption has slightly increased by 7.44% from the previous period; 84.06% to 91.50% in 2020-21.

Year	Budget			Expenditure			Absorption		
	Rec	Dev	Total	Rec	Dev	Total	% Rec	% Dev	% Total
2016-17	5,750,303,234	5,220,102,781	10,970,406,015	5,185,250,974	3,862,217,415	9,047,468,389	90.2	74	82.5
2017-18	6,688,208,350	4,555,144,465	11,243,352,815	6,104,690,497	3,600,901,544	9,705,592,041	91.3	79.1	86.3
2018-19	7,059,912,886	4,628,759,560	11,688,672,446	6,841,967,785	3,560,314,816	10,402,282,601	96.9	76.9	89.0
2019-20	7,404,757,789	4,390,491,174	11,795,248,963	7,296,712,134	2,618,124,253	9,914,836,387	98.54	59.63	84.06
2020-21	7,434,460,682	4,405,349,937	11,839,810,619	7,434,165,298	3,366,196,235	10,814,990,363	98.78	75.47	91.50

• **Physical Progress**

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

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

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• **Status of County Flagships**

S/N	Key Flagship Projects 2018 -2022 CIDP	Department	Status	Management Comment
1.	Kitui County Textiles Company	Trade, Investment and Cooperatives	Ongoing	The project is fully established and operational, creating employment to the youth and contributing to wealth creation in the County.
2.	Ballast Crusher	Trade, Investment and Cooperatives	Ongoing	The Ballast Crusher has been installed and operational thus creating employment and contributing to wealth creation in the County.
3.	Kitui County Health Insurance Cover	Health and Sanitation	Ongoing	The project is fully operational thus enabling citizens to access improved healthcare at affordable rates. Renewal of the Health Insurance Cover usually happens every year at a premium of Kshs. 1,000 per household.
4.	Ndengu Revolution	Agriculture, Water and Livestock Development	Ongoing	Through the Ministry of Agriculture and donor assistance (KCEP-CRAL), farmers are usually given farm inputs such as seeds and fertilizers at subsidised rates in order to boost productivity for continued food security.
5.	Kitui pharmaceuticals	Health and Sanitation	Ongoing	Due to the outbreak of Covid-19 Pandemic, the County established Kitui Pharmaceuticals to help in the production and distribution of hand sanitizers and cleaning materials at affordable prices.
6.	Kitui youth skills enterprise centre	Basic Education, ICT and Youth Development	Ongoing	Through the Ministry of ICT and Youth Development, the County has established a youth Skills and Enterprise Centre which produces construction materials at affordable rates. This has also created employment.
7.	Meander Irrigation Program	Agriculture, Water and Livestock Development	Ongoing	Through the Ministry of Agriculture, farmers are given farm inputs such as seeds and tractor ploughing services at subsidised rates in order to boost productivity for continued food security.

• **Value for Money Achievements**

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

- 1) Construction and equipping of the Kitui County Textiles Centre- this has provided numerous employment opportunities to the members of the Community. Employees to the Centre have been sourced locally. This has played a great role in youth empowerment.

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- 2) Construction and operationalization of Kwa Kilui ballast crusher- this has also provided employment for youth and has brought about community empowerment. It is additional source of revenue for the County
- 3) Construction of roads in various areas in the County, partnership with National government and other donors like World Bank through Kenya urban support program has improved the livelihoods of people through easy mobility of goods and services.
- 4) Equipping of various hospitals with state-of-the-art machines which has enabled community to have access to improved healthcare. Renal services are now available at affordable rates.
- 5) Continuous operation of Kitui County health insurance cover which has enables Kitui County citizens to access improved healthcare at affordable rates.
- 6) The County has fully rolled out e-revenue to improve revenue collection in Kitui town municipality.

- **Implementation Challenges and recommendations**

- 1) **Wage bill**

Kitui County wage bill accounted for 39.78% of the actual total expenditure as opposed to 36% of the budgeted expenditure. The increased wage bill was brought about by increased demand for healthcare due to launch of Kitui County Health Insurance Cover (K-CHIC) leading to increment in healthcare uptake to 215,000 patients from August – December 2018, compared to same period the previous year (2017) of 107,000 patients. This translated to upsurge of the uptake for healthcare services in public hospitals by 100 per cent within one year. Due to the public demand for healthcare access and additional health facilities more healthcare workers were recruited to reduce the workload on the existing staff. This has led to increment of the Health PE budget from Kshs 1.47 billion in 2017/18, Kshs 1.969 billion in FY 2018/19, Kshs 2.328 billion FY 2019/20 and 2.269 billion consequently raising the percent of the PE to total revenue from 33% in 2017/18 to 36% in 2020/21. Other factors resulting to high percentage of wage bill include other devolved services – Infrastructure, Agriculture and defunct local authority’s staff among others and low local revenue to cater for the deficit. In addition, annual salary increment has resulted to the wage bill surpassing the 35 percent of the total revenue.

- 1) **Disbursement of funds**

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

2) COVID-19 Pandemic

Covid-19 Pandemic affected the County operation especially on collection of own revenue as the county fully halted open market operations to reduce the transmission of the Covid-19 Virus. It's important to note that the main source of revenue for the County is Stock fees and Cess from the open markets. This led to drop in revenue collection by 20% as compared to previous period.

4) Budget Approval

Caution between the County Assembly and the County Executive leading to back-and-forth movements in budget approval, affecting program implementation. The County did not have operations first quarter of the year. This led to some delays in reviewing budget that would have enabled the County to clear some pending bills.

Recommendations

The county executive recommends the following to mitigate implementation challenges

- 1) **Wage bill:** There is need to invest in flagships geared towards boosting county's own source revenue and offsetting the gap. So far, the county has invested on Kitui County Textile Centre, Ballast Crasher, Kitui Youth Empowerment Centre, Kitui Pharmaceuticals, assorted value addition programmes and automation of revenue collection.
- 2) **Disbursement of funds:** Capacity building for staff on financial management, procurement, government accounting procedures and financial reporting is required. Also, there is need to enhance project prioritization in various County departments in the context of limited resources and enhance local resource projections.
- 3) **COVID-19 pandemic** - this is still a big shock to the entire economy in the country and counties have to take necessary measures to reduce transmission while normalising the activities of the County. Automation of revenue collection will be a major boost on revenue collection of the county.
- 4) **Approval of budget:** The County Executive and the Assembly should create rapport to avoid clashes on the budget approval process. The County Assembly should consider passing the Budget by 10th June so as to facilitate submission of the Cash flows to the Controller of Budget on 15th June every year. There is also a need for induction and capacity building for members of the County Assembly and Executive on their roles and responsibilities in planning and public financial management. This will reduce back and forth movements in budget approval by the County Assembly.

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County's Future Outlook

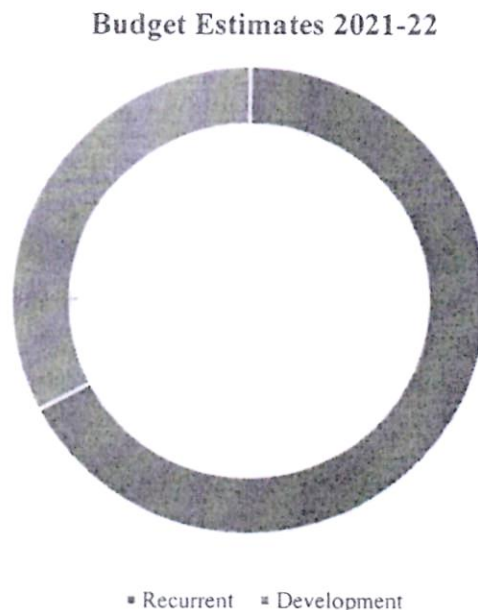
Expenditure

The broad development policies of the County government provide a clear and progressive approach on the priorities that will receive special attention in the 2021/22 FY. Special focus is given to programmes with direct impact on the five pillars of the Governor's Manifesto on county development agenda, which are: -

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

The overall County budget for both executive and County Assembly is Kshs **12.499 billion** comprising of **Kshs 11.492 billion** for the executive and **Kshs 1.007 billion** for Kitui County Assembly. The budget is broken down into Kshs **4.101 billion** development and **Kshs 8.398 billion** recurrent expenditure respectively.

Figure 1: breakdown of county development vs recurrent 2021 – 2022 budget



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Ministerial Allocation 2021-2022 FY

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

Table 1: Ministerial Allocation (Kshs)

VOTE TITLE	Gross Current Estimates	Gross Capital Estimates	Gross Total Estimates	%
Office of the Governor	667,222,395	1,129,659,572	1,796,881,967	14.4
Department of Public Service Management and Administration	530,905,844	12,000,000	542,905,844	4.3
Ministry of Agriculture, Water & Irrigation	486,446,540	898,921,655	1,385,368,195	11.1
Ministry of Basic Education, ICT & Youth Development	550,276,932	206,180,118	756,457,050	6.1
Ministry of Infrastructure, Housing, Transport and Public Works	280,478,422	672,860,824	953,339,246	7.6
Ministry of Health & Sanitation	3,496,644,934	162,429,384	3,659,074,318	29.3
Ministry of Trade, Cooperatives & Investment	185,459,706	240,962,300	426,422,006	3.4
Ministry of Environment, Tourism & Natural Resources	135,873,337	130,237,024	266,110,361	2.1
Ministry of Gender, Sports & Culture	104,499,778	94,686,956	199,186,734	1.6
The County Treasury	631,037,261	136,533,044	767,570,305	6.1
County Public Service Board	37,989,707	-	37,989,707	0.3
County Assembly Service Board	936,616,229	70,782,833	1,007,399,062	8.1
Kitui Municipality	118,722,336	186,947,295	305,669,631	2.4
Mwingi Town Administration	69,681,477	43,602,660	113,284,137	0.9
Livestock, Apiculture and Fisheries Development	77,478,432	52,981,016	130,459,448	1.0
Lands and Physical Planning	89,246,650	62,410,612	151,657,262	1.2
Total Voted Expenditure Kshs	8,398,579,980	4,101,195,295	12,499,775,275	100.0
	67%	33%	100%	

Source: Kitui County Treasury 2021

• **Key Risk Management Strategies Applied by the County**

A risk management strategy provides a structured and coherent approach to identifying, assessing and managing risk. It builds in a process for regularly updating and reviewing the assessment based on new developments or actions taken. During the year under review, the county continued to apply risk management strategies across all operational areas.

First and foremost, the county uses Integrated Financial Management Information System (IFMIS) which is managed by the National Treasury. The system has its inbuilt risk management strategies which run from procurement to payment. However, the county government applied other strategies which are part of the PFM Act 2012 and the procurement law.

During procurement and receiving of goods, works and services, the accounting officers appoint an inspection and acceptance committee that is mandated to confirm that the supplies conform to the specifications provided during procurement. The committee also inspects and certifies works guided by the technical person.

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At the point of payment, the accounting officer must attach all necessary documents for the payment voucher to be processed and paid. Examination clerks will confirm that an inspection was carried out and a certificate issued to confirm that the supplies or works conformed to specifications before approving the voucher.

As a cushion against poor workmanship, all projects of works in nature are paid less a retention of ten percent (10%) to be used for remedial works in case the contractor leaves the sites and fails to repair the defects that occur within the defect liability period. Such retention is paid after the expiry of the period (Usually six months).



Sign.
CECM-County Treasury
County Government of Kitui

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

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

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

The Five (5) key development objectives of the Kitui County’s 2018-2022 CIDP are:

- 1) Food Security and Water
- 2) Universal and Affordable Healthcare
- 3) Education and Youth Development
- 4) Women Empowerment
- 5) Wealth Creation

<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made up since 2018 up to date</i>	<i>Remarks (Explain the reasons underperformance/ Over performance)</i>
1.	Food Security and Water	The Ministry of Agriculture, Water, Irrigation and Livestock has implemented the subsidized mechanized ploughing programme to increase agricultural productivity. The <i>meander</i> irrigation programme which is about promotion of irrigation agriculture in areas close to rivers and streams has been a tremendous success. Livestock farmers have been trained on proper husbandry practices and provided with pasture seeds. This pasture development initiative has been designed as a complementary and support programme to the Artificial Insemination programme formulated to improve livestock breeds.	Budget allocation has been enhanced and the county through partnership with various donors has been able to drill and equip several boreholes

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		To enhance water access, the County Government has conducted geological surveys and designs, drilled and equipped boreholes, desilted earth dams and expanded pipeline infrastructure.	and constructed sand dams.
2.	Universal and Affordable	<p>There have been a number of notable developments in the health sector over the last four years. The Kitui County Health Insurance Cover (KCHIC) has seen a 60% uptake and has enabled Kitui households to access healthcare within the county at affordable cost. For referrals outside the County, plans are underway to subsidize National Health Insurance Fund (NHIF) enrolment and subscription. This will go a long way in realizing the Universal Healthcare objectives set out in the Big 4 agenda. In regard to infrastructure development within the sector, medical equipment has been installed in all Level IV hospitals while amenity wards in Kitui County Referral Hospital and Mwingi level IV hospital have been operationalized.</p> <p>The Kitui Pharmaceutical Manufacturing Plant (Kitui Pharma) has also manufactured non-pharmaceutical commodities like hand sanitizers and detergents, and this has not only created employment but has also gone a long way in the fight against the spread of Covid 19.</p> <p>With support from the Office of the First Lady's Beyond Zero Campaign, the County has provided ambulance services to all level IV hospitals thereby enhancing access to healthcare.</p> <p>Other key achievements in the sector over the period were improved staffing, enhanced commodity supplies, strengthened governance structures within the facilities, enhanced health service delivery through integrated data collection for health financing and other services as well as disease surveillance and improved referral systems.</p>	<p>Inadequate budgetary allocation, inadequate specialist human resource in critical disciplines as well as limited infrastructure in primary health facilities. Moreover, the COVID 19 pandemic has disrupted delivery of healthcare for other ailments and continues to be a major threat</p>
3.	Education and Youth Development	<p>During the period under review, the County Government continued to enhance early childhood education and vocational skills development through construction and equipping of ECDE and TVET centres respectively. The Pro-poor bursary support domiciled in the Office of the Governor has enabled hundreds of young scholars to access high school, university as well as vocational education. The Kitui County Youth Development Centre is an establishment that not only imparts skills but also provides employment to Kitui youth in the construction industry. This centre is involved in the production of construction materials like concrete</p>	<p>The County in partnership with donors has been able to construct and equip TVET Centres across the County.</p>

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		bricks, cabros and fencing posts. The Kitui County Textile Company (KICOTEC) is a youth empowerment enterprise that is about imparting embroidery skills and creating wealth for the youth while contributing to the County revenue kitty.	
4.	Women Empowerment	Women empowerment is the fourth pillar of the County Government of Kitui's development agenda. The 2018-2022 focused mainly on alleviating disparities in governance, access to procurement opportunities and other resources. Regulations to govern the Kitui Empowerment fund were developed, approved and gazetted. This fund envisions extending credit support especially to women enterprises. The County Government continue to implement programmes targeting youth and women. Whereas a variety of initiatives were implemented during the period under review, a number of challenges hamper effective planning and implementation. These include; a lack of policy framework on certain areas and inadequate technical and financial capacity within the implementing agencies at community level.	Budget allocation has been enhanced to support women empowerment fund.
5.	Wealth Creation	Several ministries have implemented programmes that are geared towards the development and promotion of value chains. These include abattoirs, honey processing plants, leather processing, garment making as well as the ndengu revolution. The Kitui Empowerment Fund was also designed to extend credit facilities to organized groups. There have also been efforts towards the electrification of small market centres to support business growth. The policy on use of locally produced construction materials in government establishments has ensured employment creation to the youth as well as generation of additional revenue to the County.	Electrification of small market centres is major boost to business growth in the County.

Progress on Attainment of Development Objectives from Annual Development Plan

Review of FY 2020-21 ADP

Department	Objective	Outcome	Indicator	Performance
Office of the Governor	To ensure a conducive learning environment; To enhance revenue collection	Pro-Poor support programme	No. of infrastructure projects constructed (ECDE structures)	5 ECDE classrooms

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Department	Objective	Outcome	Indicator	Performance
	To promote equitable development across the entire County's 40 Wards and 247 villages through implementing small scale infrastructure projects	Community Level Infrastructure Development Programme (CLIDP)	No. of beneficiaries benefiting from CLIDP projects	73,500 beneficiaries
	To ensure a conducive working environment	Completion works at the Governor's Administration Block Building	No of staff using the Governor's Administration block	150 staff
Ministry of Agriculture, Water & Irrigation	To enhance vegetable production	Mianda development programme	Number of farmers benefited from seeds and pesticides	0.582MT of assorted horticulture seeds and 0.609 MT of pesticides procured and distributed
	To enhance quality and value of tomato through value addition	Kitui Foods (Fruit and Tomato processing plant)	No. of processing plant installed	2 processing plant
	increase area (ha) under crops production improve revenue generation	Operationalization of farm tractor ploughing services	Acres ploughed Revenue generated	4,572 acres ploughed Kshs 4.572M revenue generated
	To promote community-driven development initiatives	Facilitation of communities to develop micro-project proposals for funding	No. of micro projects, No. of multi community investments, No. of multi community investments, No. of producer organizations supported	600 micro projects, 4 multi community investments, 4 multi community investments, 21 producer organizations supported,
			No. of beneficiaries	29,187 value chain members benefited
	To strengthen the capacity of ATC as a training and revenue generation institution	Supply of Disc plough	No. of disc ploughs	One disc plough delivered
	To strengthen the capacity of ATC as a training and revenue generation institution	Supply of Tissue culture bananas	No. of tissue culture plantlets supplied, raised and sold	5455 plantlets supplied, raised and sold
	To strengthen the capacity of ATC as a training and revenue generation institution	Supply of fruit, tree seeds and other inputs for Kitui ATC nursery	No. and type seeds procured	33,452 kgs of assorted feeds

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Department	Objective	Outcome	Indicator	Performance
	Development of three value chains (Green grams, sorghum and local poultry)	ASDSP II	Number of value chains promoted	3
	To increase access to safe water and reduce distances to water points	Drilling & equipping of 20No. new boreholes	No. boreholes drilled	15No. new drilled 9No. equipped
	To increase access to safe water and reduce distances to water points	Construction of 15No. Pipeline extensions	Kilometres of pipeline extensions done	20No. complete
	To increase access to safe water and reduce distances to water points	Construction/desilting of 15No. earth dams/pans & rock catchments	No. earth dams/pans & rock catchments constructed/desilted	7No. complete
	To increase access to safe water and reduce distances to water points	Construction of 10No. sand dams & sump well water supplies	No. of sump wells constructed	7No. complete
	To reduce break time of water supplies and increase sustainability	Repairs & maintenance of 50No. water supplies	No. schemes repaired/rehabilitated	36No. Complete
	To increase access to safe water for domestic/industrial uses for people living in these areas	Subsidies for WSPs (KITWASCO, KIMWASCO)	No. of people served with clean water	Complete
	To increase storage of safe water and reduce distances to water points	Supply and installation of 50No. plastic water tanks	No. of tanks constructed & supplied	68No. complete
	To ensure accurate designs of water structures	Feasibility studies	No. surveys/designs done	Complete
	To increase access to safe water and reduce distances to water points	Drilling & equipping of 20No. new boreholes	No. boreholes drilled	15No. new drilled, 9No. equipped
Ministry of Basic Education, ICT & Youth Development	To development policies that protect youth interests in county projects, To have guidelines on implementation of youth friendly projects	Develop Policy and Guidelines on Youth Skills Training	Number of policies passed by the county assembly; Number of guidelines adopted by the County Ministry	Done Awaiting approval by the County Assembly
	To identify youths for training, To link youths with potential employers	Youth apprenticeship skills training (500 youth in partnership with National Govt.)	No of youths enrolled in the programme	Youths to be trained identified, jobs created

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Department	Objective	Outcome	Indicator	Performance
	To have segregated data on youth skills, To identify relevant skills for purposes of planning, To identify gaps in youth skill	Youth skills Mapping	Data collected, Database created, Baseline Survey Report	Data on youth skills captured, Youth skills gaps identified for action
	To mobilise youths in groups to form cooperative to enable their ability to access credit facilities	Sensitization and capacity building of youth cooperatives (SACCOs)	No of youth cooperatives formed, No of groups linked with financial institutions	Sensitization and capacity building to form cooperatives not done
	To improve skills development among youths with special needs	Support youth with special needs to acquire skills training	No of youth with special needs trained and supported	Youth with special needs not supported. Function undertaken by the County Ministry of Culture and Social Services in conjunction with the National Government
	To purchase educational aids and related material for making; Bricks & Cabros, Culverts & Fencing Poles	Purchase of specialized plant & machinery	Number of specialized plant and machinery items purchased	Successfully implemented
	Improve Textbook: pupil ratio	ECDE	No. of schools supplied with textbooks	Ongoing
	Provision of finances to VTCs	Capitation to vocational training centres based on enrolment through the conditional grants. (Kshs 15,000 for every trainee in the registered VTCs	Number of trainees benefiting from the grants	Ongoing
Ministry of Infrastructure , Housing, Transport and Public Works	To improve accessibility and level of service	Drift Construction On Tseikuru Jnct-Mama Maria Academy - Ngongoni Road	Length of drift constructed	Complete
	To improve accessibility and level of service	Youth Polytechnic-Kathombangii-Kwa Mauta-Slaughter road-New Apostolic with drift and culvert	No. of Culvert installed, Length of graded section, Length of graveled section	Ongoing

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Department	Objective	Outcome	Indicator	Performance
	To improve accessibility and level of service	Improvement ngemini-kiio-wanzua- kentraco road	No. of Culvert installed, Length of graded section, Length of graveled section	Complete
	To improve accessibility and level of service	Maintenance Of Maseki Shopping Centre-Matuu-Kyeni-Kauma Primary Road	Length of Slab constructed, No. of Culvert installed, Length of graded section, Length of graveled section	Complete
	To improve accessibility and level of service	Proposed Tulia-Mbuini-Kakeani-Kalambya	Length of Slab constructed, No. of Culvert installed, Length of graded section, Length of graveled section	Ongoing
	To improve accessibility and level of service	Kwa Mukwa-Vinda (Joins Vinda-Kiviu Road)	No. of Culverts installed, No. of gabions installed, Length of graded section, Length of graveled section, Length of drift constructed	Ongoing
	To improve accessibility and level of service	Improvement of Kwa Pius (Along Syongila-Machakos Road B62)-Ngiluni Primary-Ithiani Dispensary (C415)	Length of Slab constructed, No. of Culvert installed, Length of graded section, Length of graveled section	Ongoing
	To improve accessibility and level of service	Improvement Of Mwanyani-Kanzau-Kamandio Road	Length of Slab constructed, No. of Culvert installed, Length of graded section, Length of gravelled section, Length of drifts constructed	Ongoing
	To improve accessibility and level of service	Athi - Kisiiyo - Mukuanima Ranch	Length of Slab constructed, No. of Culvert installed, Length of graded section, Length of gravelled section, Length of drifts constructed	Ongoing

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Department	Objective	Outcome	Indicator	Performance
	To improve accessibility and level of service	Yongela jct - Kisayani - Mutomo Jct	No. of Culvert installed, Length of graded section, Length of drifts constructed	Ongoing
	To improve accessibility and level of service	Maskalini -Matundu-Thua River-Kasangu-Nduluni Market Road	No. of Culvert installed, Length of graded section, Length of drifts constructed	Complete
	To improve accessibility and level of service	Makutano Mwa Mbaya-Mui River - Kanguli Primary School (Kithumulani)	No. of Culvert installed, Length of graded section, Length of drifts constructed	Ongoing
	To improve accessibility and level of service	Inyuu - Ngungi-Kasunguni	No. of Culvert installed, Length of graded section, Length of drifts constructed	Ongoing
	To improve accessibility and level of service	Endau - Kamuusa Dispensary – Koi	No. of Culvert installed, Length of graded section, Length of drifts constructed	Complete
	To improve accessibility and level of service	Kisasi - Mbusyani Road	No. of Culvert installed, Length of graded section, Length of drifts constructed	Ongoing
	To improve accessibility and level of service	Kwa Ngelu-Mwaani-Kamweu-Thwake dam	No. of Culvert installed,Length of graded section, Length of drifts constructed	Ongoing
	To improve accessibility and level of service	Nzambani-Kwa Muluvi-Kilonzo Market	No of culverts installed, length of slab	Ongoing
	To improve accessibility and level of service	Kasiluni-Kaumu Road	No. of culverts installed, Length of graded	Ongoing
	To improve accessibility and level of service	Kwa Masesi-Emali-Ngoleni Road	No. of culverts,No of gabions installed, Length of graded section	Ongoing
	To improve accessibility and level of service	Upgrade To Bitumen Standards Of Kanyangi Market Roads	Lenth of the slab,no of culverts installed ,length graded,lenth gravelled	Ongoing

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Department	Objective	Outcome	Indicator	Performance
	To improve accessibility and level of service	Upgrade To Bitumen Standards Of Zombe Market Roads	No of culverts installed ,no of gabions installed and length graded	Ongoing
	To improve accessibility and level of service	Maintenance of Kalavati-Enziu Road	Length of the slab,no. of culverts installed ,length graded,lenth gravelled	Ongoing
	To improve accessibility and level of service	Maintenance of Nzaaya-Nгаа Road	Number of Culvert installed, Length of culvertsLength of	Ongoing
	To improve accessibility and level of service	Muna drift construction	Length of the slab, no. of culverts installed ,length graded, length of graveled section	Ongoing
	To improve accessibility and level of service	Improvement of Tseikuru-Kora Junction Road	Length of drains constructed	Ongoing
	Improve living environment of occupants. Prolong lifespan of the house	Maintenance / Refurbishment of Residential Houses for Staff	Maintenance/Refur bishment of 30 No. residential houses.	Complete
	To have a county with an urban hierarchy that complies to UACA	Formulation of guiding policies on elevation of Mutomo, Kabati, Zombe and Kyuso to town.	4 Number of urban centres elevated to towns	Complete
	To improve the living environment of occupants	Renovation of toilets and lab at the LIHUD Cos office	Repairs and maintenance of toilets and lab	Complete
	To have proper working and functional offices	Renovation of boardroom at LIHUD Cos Office-electrical works	Complete installation of electrical works	Complete
	To have proper working and functional offices	Renovation and air conditioning of CECM LIHUD office block	Renovation and air conditioning of the particular offices	Complete
Ministry of Health and Sanitation	No. of hospital maternities equipped with assorted medical equipment	Equipment for 9 Maternity, theatre and newborn Units (Tseikuru, Migwani, Mutitu, Mutomo, Kauwi, Kanyangi, Ikutha, Kyuso and Katulani) and other similar facilities across the County.	Reduce maternal and neonatal deaths	Ongoing (However Tseikuru, Migwani, mutitu, Ikutha complete)

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Department	Objective	Outcome	Indicator	Performance
	No. of drug stores constructed	Construction of a medical store at Kitui County Referral Hospital and Mwingi level IV hospital (for buffer stock for the county to avoid drug stock-outs in the implementation of UHC)	improve quality of healthcare through minimizing drugs stock-outs	Ongoing at KCRH
	No. maternity wards constructed	Construction of a maternity and newborn unit at Mwingi Level IV hospital	Reduce maternal and neonatal deaths	Phase I done
	No. of mortuaries constructed	Additional funds for the construction of mortuaries for Kitui and Mwingi hospitals	Better preservation of bodies	Ongoing
	No. facilities	Other Infrastructure and Civil Works (Construction of stone Fence at Kitui and Mwingi hospitals).	enhance security in the facility	Ongoing
	No. facilities		enhance security in the facility	Ongoing (Phase I complete)
	No. health centres upgraded	Construction and equipping of model health centre at Chuluni, Voo, Matinyani and Nguni	enhance provision of healthcare in the regions	Ongoing (Chuluni equipped)
	A laundry and Kitchen	Expansion of Katulani hospital (construction of drug store, Kitchen, Laundry, Water storage, Medical ward, maternity ward, construction of OPD, drainage system, electrical installation and construction of staff houses)	enhance healthcare provision in the facilities	Laundry procured, kitchen and water storage facilities ongoing
	No. of Xray rooms constructed	Construction of Xray rooms at 9 hospitals (Kauwi, Kanyangi, Mutomo, Zombe, Kyuso, Mutitu, Ikanga, Tseikuru and Nuu)	enhance diagnostic services in the facilities	Ongoing (Nuu, Kyuso, Mutitu, Ikanga and zombe complete. The rest ongoing)

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Department	Objective	Outcome	Indicator	Performance
	No. ICU constructed	Construction and equipping of a Intensive care Unit (ICU) at Kitui County Referral Hospital	enhance health services in the hospital	Complete (equipping was done on an existing building due to emergency out of COVID 19 pandemic)
	No. facilities piped with oxygen	Oxygen piping at KCRH and Mwingi Level IV Hospital theatre, Amenity and Newburn Units	Enhance healthcare services at the health centres	Ongoing
	An equipped doctor's plaza	Opening & Equipping of the Doctors Plaza - Mwingi Level IV	Enhance health care services in the County	Ongoing
	No. Oxygen Plant installed	Construction and equipping of oxygen plant at Kitui County Referral Hospital	Enhance health care services in the County	Construction of the room ongoing
Ministry of Trade, Cooperatives and Investments	Kitui County Textile Centre	Create Employment and wealth Creation	Number of KICOTEC Established	3
	Establishment of leather factory	Improve livelihood and create wealth	Number of leather factory established	1
	Construction and renovation of Pit latrine at market centres	Improved hygiene and proper disposal of waste	Number of latrine constructed/renovated	14
	Construction and renovation of market sheds	Traders sheltered from harsh weather conditions	Number of market constructed/renovated	6
	Installation of street lights bat market centres	Improved security	Number of street lights installed	30
	Construction of boda boda shed	Improve livelihood and create wealth	Number of boda boda sheds constructed	3
	Fencing of market sheds	Improved security at market centres	Number of Market shed fenced	1
	Works at ballast crusher plant	Improve livelihood and create wealth	Number of ballast crusher plants operational	1
	Purchase of livestock trucks	To facilitate transportation of livestock within and without the county, promote value addition and assure quality.	Number of trucks purchased	5

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Department	Objective	Outcome	Indicator	Performance
	County empowerment funds	Accessible and affordable credit for traders	Number of groups benefiting from the fund	15
	Enhance security and conservation of SKNR	Opening of South Kitui National Reserve Cutline	NO. of Kilometres of cutline opened	Ongoing
	Improve staff welfare and security	Fencing of Kanyonyoo Rangers Camp	NO. of metres perimeter wall	Ongoing
	Enhance visibility of Kitui county tourism sites on the web	Development of Tourism Web Portal	NO. of sites developed; No. of staff trained to upload content	Complete
	Enhance staff welfare and improve security at Kainingo rangers camp	Solar System Upgrading at Kainingo Rangers Camp	NO. of housing units supplied with power	Complete
	Improve touristic appeal of Kalundu Eco park	Contractual works for Landscaping and Bush clearing at Kalundu Ecopark	NO. of acres bush cleared, NO. of landscaped areas	Complete
	Enhance response and mitigate human wildlife conflict	Rangers and community training on Mitigating HWC around SKNR	No. of people trained	Complete
		Construction of Culvert works at Kalundu Eco p	NO. of Culverts; Length of water channel wall constructed	Complete
	Enhanced security and business environment	Installation of Solar security Lights	No. of solar security lights installed	Ongoing
Ministry of Gender, Sports and Culture	To provide ideal sports centre for the school and residents of the ward for sports involvement and development	Development of Thokoa primary school playground	Numbers of continuous users of the sports facility.	Completed
	To provide ideal sports centre for the school and residents of the ward for sports involvement and development	Development of Kaling'a primary school playground	Numbers of continuous users of the sports facility.	Completed
	To provide ideal cultural centre for research, tourism attraction	Construction of Lower Eastern Heritage Center	Level of construction.	Completed

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Department	Objective	Outcome	Indicator	Performance
The County Treasury	County Annual Monitoring and Evaluation (CAMER) Report 2019/20	Consolidation of County Annual Monitoring and Evaluation (CAMER) Report 2019/20	Number of reports consolidated	1
	County Annual Development Plan (CADP) 2021/22 (CADP)	Preparation of County Annual Development Plan (CADP) 2021/22 (CADP)	Number of CADP	1
	County Annual Budget Estimates FY 2021/22	Public participation and preparation of County Annual Budget Estimates FY 2021/22	Number of reports prepared	1
	County Budget Review and Outlook Paper (2019/20)	Compilation of County Budget Review and Outlook Paper (2019/20)	Number CBROP prepared	1
	Budget Implementation Report (BIR) – Q1	Preparation of Budget Implementation Report (BIR) – Q1	Number of BIR Prepared Prepared	1
	Monitoring and Evaluation (M&E) Report Q1 : 2020/21	Consolidation of Monitoring and Evaluation (M&E) Report Q1 : 2020/21	Number of BIR consolidated	1
	County Indicator Handbook	Development of County Indicator Handbook	Number of Handbook prepared.	1
	County Statistical Abstract 2020	Preparation of County Statistical Abstract 2020	Number of Abstract prepared.	1
	County Budget & Economic Forum (CBEF)	Convening County Budget & Economic Forum (CBEF)	Number of Meetings held	1
	County Integrated Development Plan Medium Term Review	Undertaking a Medium Term Review on the second generation CIDP	Number of Reports Generated	0
	Revenue Automation	Introduction of E revenue collection	Number of system purchased and in use	1
	FY 2018/19 FY Audit	Coordination of 2018/19 Audit by KENAO	Number of Audit reports produced	1
	Annual Financial Report 2019-2020	Preparation of Annual Financial Report 2019- 2020	Number of financial reports prepared	1

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Department	Objective	Outcome	Indicator	Performance
	Quarter 1 Financial Report: FY 2020/21	Preparation of Quarter 1 Financial Report: FY 2020/21	Number of financial reports prepared	1
County Assembly Service Board	Members and Staff provided with conducive working environment.	Construction of modern office block	Construct a five storey building for offices	Ongoing
	Enhanced Speaker's performance through providing a residence house.	Construction of Speaker's Residence	Housing the county speaker	Ongoing
	Ease of access to the chamber by all	Installation of a lift in the chamber	Enable ease of access to the chamber by PLWD	Ongoing
Kitui Municipality	Improved liquid waste management	Repair and maintenance of storm water drains, and manhole covers at various streets in kitui town	No.of km done	300m
	To enhance sewerage/liquid waste management.	Renovations to main stage public toilets in kitui town	No.of public toilets blocks renovated.	1No.Public toilet block renovated.
	Increased revenue collection	Construction of on-street parking lots along syokimau-winlow house	No.of km done	200m
	Improved mobility	Rehabilitation of kitui law court walkway	Area coverage done	5m*23m
	Enhance work effectiveness	Installation of an automatic change-over switch and other related works at kitui municipality office block	No.of change over switch installed	1No.of change over switch installed
	Improved liquid waste management	Repair of drainage line near bliss hospital in kitui town	No.of km done	50m
	Conducive working environment	Landscaping at kitui municipality offices	Area coverage done	Landscaped municipality compound
	To enhance sewerage/liquid waste management.	Construction pit latrine at kalundu market stockyard	No.of public toilet blocks renovated.	1No.Public toilet block renovated.
	To enhance sewerage/liquid waste management.	Proposed renovations at kunda kindu stage public toilets	No.of public toilet blocks renovated.	1No.Public toilet block renovated.

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Department	Objective	Outcome	Indicator	Performance
	Improved transport infrastructure	Cabro works at the main buspark entrance, at the exit and barrier gates posts in kitui town	Area coverage done	12m*10m cabro covered
	Improved revenue collection	Renovation of cess points at syongila junction and at kiembeni market	No.of cess points constructed /Renovated	2No.of cess points renovated
	Better working environment and security for traders Merchandise	Installation of chainlink fencing and gate at kalundu market	No.of markets installed with chain link	1No.of market installed with chain link
	To enhance sustainable trade	Construction of Kithomboani Modern Market in Kitui Town(Kenya Urban Support Program-KUSP)	No.of modern Markets	1No.Modern market: Ongoing-Multi-year project
	To ease supervision and implementation of Kithomboani Modern Market construction.	Consultancy service for the design review and construction supervision of Kithomboani Modern Market(KUSP)	Timely Reports	Complied Final report : Ongoing-Multi-year project
	Improved transport infrastructure	Proposed Kaveta to Ginnery(B7) Road Improvement and drainage works-KUSP	No.of km covered	3km; Ongoing
Mwingi Town Administration	To provide ablution block for dignitaries during public events	Proposed ablution block at Mwingi town old market	No. of ablution block constructed	Ongoing
	To install rain water goods for provision of water	Proposed construction of tank bases and rain water goods	No. of tank bases and water goods installed	Ongoing
	To provide ablution block for dignitaries during public events	Proposed refurbishment of ablution block at Mwingi town administration office	No. of ablution block constructed	Complete
	To construct cabro paved parking	Equity Bank to Target Cabro Paving works - Phase I	No. of vehicles using the slots	Ongoing
	To install solar energy street security lights	Proposed Installation of Solar Energy Street lights Behind Mwingi Police Station: No pole and a lamp.	No. solar street poles installed	Complete

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Department	Objective	Outcome	Indicator	Performance
	To construct drainage system for storm water	Improvement of drainage works from Equity Bank to target supermarket entrance	No of KM of drainage channel constructed.	Complete
	To install solar energy street security lights	Proposed Installation of Solar Energy Street Lights at Kiberiti apartments.	No. solar street poles installed	Complete
	To construct drainage system for storm water	Proposed Improvement of Drainage works from Musila Gardens to Delu Watch Road	No of KM of drainage channel constructed.	Ongoing
	To install flood light, 25m high electric powered mast for security purposes	Proposed Erection of Electric Powered High Mast at Human Rights Area.	No. of high electric powered mast installed	Complete
	To install flood light, 25m high electric powered mast for security purposes	Proposed Erection of 25m Electric Powered High Mast at Musila Garden.	No. of high electric powered mast installed	Complete
	To construct drainage system for storm water	Proposed Improvement of Drainage Works and Slab at Kiberiti Apartments at Methodist Church Road.	No of KM of drainage channel constructed.	Complete
	To construct drainage system for storm water	Proposed Improvement of Drainage works, Culvert and concrete slab at Mwingi Secondary to Kathonzweni Road.	No of KM of drainage channel constructed.	Complete
Ministry of Livestock, Apiculture and Fisheries Development	Dairy improvement through Artificial Insemination	Purchase of assorted vaccines for livestock disease control	No. of doses of vaccines procured No. of livestock vaccinated	Complete
		Purchase of assorted semen, liquid nitrogen and accessories	No. of Semen doses & liquid nitrogen procured and distributed	Complete

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile

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

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

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

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

2. Environmental performance

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

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

3. Employee welfare

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

4. Market place practices

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

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

The organisation should outline its efforts to:

a) Responsible competition practice

To comply with the existing laws (PFM Act 2012, PPAD Act 2015 and other), the county government issues quotation to the required suppliers for procurement threshold below open tender. Where the amount being procured is above quotations, the county advertises as required by law.

b) Responsible Supply chain and supplier relations

When the merchants deliver their supplies or have done the works, they deliver invoices to the accounting officer who prepares a payment voucher. Once the voucher is approved by the accounting officer and delivered to the County Treasury, payment process is followed.

The merchants can trace the position of their payments by making enquiries to the accountant of the specific department or any accountant who can check the progress from the IFMIS and update the merchant. Merchants are also advised probably when they can be paid.

c) Responsible marketing and advertisement

Though the county does not engage very much in marketing, it is the duty of the county to ensure that those who want to market their produce comply with existing laws. The revenue department of the County Treasury is licensing of signboards and billboards as well as other advertisements in the county.

d) Product stewardship

Product Stewardship is an environmental management strategy that means whoever designs, produces, sells, or uses a product takes responsibility for minimizing the product's environmental impact throughout all stages of the products' life cycle, including end of life management. The greatest responsibility lies with whoever has the most ability to affect the full life cycle environmental impacts of the product. This is most often the producer of the product, though all within the product chain of commerce have roles.

5. Community Engagements

The County's main agenda is service to its people. These people consist of the community. The County's plans are to the benefit of the community. Various consultative forums are held, and the community invited to give their views. The entire planning budget take into

consideration the community proposals and priority are given to their ranking of the projects they propose.

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

The County empowerment fund financially enables the vulnerable members of the community for business start-ups and also expansion. The Kitui County Textiles Centre has provided numerous employment opportunities to the members of the Community. Employees to the Centre have been sourced locally. County Ministry of Agriculture has also been providing free seeds and pesticides to community farmers to promote agriculture-both subsistence and also commercial

6. Others

The counties exist to provide services to the citizens which are not charged fees. The County therefore provides various services to the citizens for free, which the corporate world would call corporate social responsibility.

During the period under review, the county government offered bursaries to secondary school children as well as colleges. Though counties are only required to look after Early Childhood Development and Education (ECDE), education is very key to the development of the county and thus the leadership of the county found it worthwhile to invest in post ECDE education.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, 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 Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

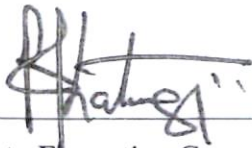
KITUI COUNTY EXECUTIVE
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For the year ended June 30, 2021.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 13/1 2022



County Executive Committee Member –
Finance and Economic Planning

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KITUI FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kitui set out on pages 1 to 47, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation - recurrent and development combined for the year

Report of the Auditor-General on County Executive of Kitui for the year ended 30 June, 2021

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 have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Kitui as at 30 June, 2021, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies of Financial Statements

1.1 Differences Between Financial Statements and Integrated Financial Management Information System (IFMIS) Generated Trial Balance

Review of the financial statements provided and the trial balance generated from IFMIS revealed several discrepancies as detailed in the table below:

Component	Financial Statements (Kshs.)	Trial Balance (IFMIS) (Kshs.)	Difference (Kshs.)
Exchequer Releases	10,135,143,499	9,899,086,261	236,057,238
Proceeds from Domestic and Foreign Grants	7,668,969	0	7,668,969
County Generated Receipts	316,244,636	326,450,310	(10,205,674)
Transfers from Other Government Entities	420,933,885	0	420,933,885
Returned CRF Issues	818,657,701	132,210,597	686,447,104
Compensation of Employees	4,296,737,801	4,262,309,316	34,428,485
Social Security Benefits	0	13,987,623	(13,987,623)
Use of Goods and Services	1,721,355,906	1,479,498,275	241,857,631
Subsidies	87,662,213	87,647,890	14,323
Transfers to Other Government Units	791,841,400	0	791,841,400
Other Grants and Transfers	508,462,408	495,007,785	13,454,623
Acquisition of Assets	3,408,930,634	3,084,325,388	324,605,246
Bank Balances	1,073,131,351	177,171,387	895,959,964
Provisions	0	9,899,086,261	(9,899,086,261)
Accounts Receivables- Outstanding Imprest & Clearance accounts	13,768,202	182,434,708	(168,666,506)
Accounts Payable – Contractor Retention Money	226,884,299	982,904,421	(756,020,122)
Fund Balance b/f	818,657,701	(58,119,547,378)	(58,938,205,079)

Report of the Auditor-General on County Executive of Kitui for the year ended 30 June, 2021

No reconciliation was provided to explain the variances. Further, the identification of provisions totalling Kshs.9,899,086,261 in IFMIS was not provided or explained.

Consequently, the accuracy and completeness of the balances for the year ended 30 June, 2021 could not be confirmed.

1.2 Inaccurate Comparative Figures

Note 1.3(1) to the financial statements under other important disclosures reflects a balance brought forward in respect of pending accounts payable of Kshs.1,037,781,032 which differs from the amount of Kshs.1,528,787,185 confirmed from the prior year audited financial statements.

Further, Note 1.3(2) and Note 1.2(3) reflect Kshs. Nil and Kshs.21,818,861 as the balance brought forward for pending staff payables and other pending payables respectively against balances of Kshs.9,315,895 and Kshs.117,817,322 confirmed from the prior year financial statements for the two accounts. No satisfactory explanation was provided for the errors.

In the circumstances, the accuracy and completeness of the comparative figures for pending bills could not be ascertained.

1.3 Misclassified Expenditure on Routine Maintenance of Other Assets

Note 12 to the financial statements reflects an amount of Kshs.43,873,352 on routine maintenance expenses of other assets which includes off-system payments relating to hospitals totalling Kshs.12,669,498. However, review of the supporting schedule of off-systems payments provided revealed that other payments for routine maintenance (other assets) amounting to Kshs.8,857,076 relating to hospitals were classified as other current transfers, grants and subsidies. No explanation was provided for the inconsistencies in the classification.

To this extent, the expenditure on routine maintenance of assets is misstated in the financial statements for the year ended 30 June, 2021.

1.4 Mischarged Expenditure on Purchase of Reusable Masks

The statement of receipts and payments and as disclosed in Note 17 to the financial statements reflects expenditure of Kshs.3,408,930,634 in respect to acquisition of assets. Included in the expenditure is an amount of Kshs.5,499,975 relating to purchase of reusable masks which was irregularly charged to other infrastructural civil works.

In view of the foregoing, the expenditure on masks was irregularly charged to acquisition of assets in the financial statements for the year ended 30 June, 2021.

1.5 Misclassification of Expenditure Under Department of Health

Review of payment vouchers for the Department of Health revealed that expenditures totalling Kshs.29,752,278 were committed as emergency medical services and purchase of medical equipment but actual payments were charged to other infrastructure and civil works for purchase of generators.

Consequently, the classification of the expenditure of Kshs.29,752,278 in the financial statements for the year ended 30 June, 2021 was erroneous.

2. Unaccounted for Revenue Collections

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects amount of Kshs.316,244,636 as county own generated receipts. However, the amount differs from the Kshs.326,450,311 confirmed from the schedules provided resulting to a variance of Kshs.10,205,675 which was explained as amount advanced to revenue collection staff. However, the Management did not provide explanation as to why the revenue was advanced to the staff instead of being banked intact as required by the law. In addition, no evidence was provided to demonstrate recoveries from the concerned staff. Review of other information available also showed that this amount represented unbanked and unaccounted for revenue collected through point of sale gadgets under ZIZI platform although the actual amount from the point of sale report involved was Kshs.11,476,042 and not the Kshs.10,205,675 as explained.

Consequently, the validity and accuracy of Kshs.11,476,042 could not be confirmed for the year en30 June, 2021.

3. Failure to Observe End of the Year Cut-Off Procedures

The statement of receipts and payments reflects Kshs.11,698,648,689 and Kshs.10,814,990,363 in respect to total receipts and payments for the year respectively and a resultant net surplus amounting to Kshs.883,658,326. However, review of the cashbooks for the year revealed that, receipts and payments amounting to Kshs.2,073,067,631 and Kshs.2,003,487,250 were received and incurred respectively, in the month of July, 2021 which is outside the year under review.

In the circumstances, the financial statements for the year ended 30 June, 2021 were misstated by Kshs.69,580,381.

4. Undisclosed Revenue Arrears

The County Government utilizes a revenue collection and reporting software called Local Authority Integrated Financial Operation Management System (LAIFORMS). However, a review of LAIFORMS report, revealed that revenue arrears totalling Kshs.435,461,858 was outstanding as at 30 June, 2021 but was not disclosed in the financial statements. The Management explained that part of the amounts may not represent actual revenue collectable and there was need to verify and reconcile the same. However, no reconciliations were provided and no efforts in place towards collection of the said revenue was not demonstrated.

Consequently, the accuracy and completeness of the County own generated receipts for the year ended 30 June, 2021 could not be confirmed.

5. Unsupported Expenditure on Routine Maintenance of Motor Vehicles

The statement of receipts and payments and as disclosed in Note 12 to the financial statements reflects expenditure of Kshs.1,721,355,906 under use of goods and services. shows that, this amount includes Kshs.60,565,442 for routine maintenance of motor

vehicles and other transport equipment out of which Kshs.2,250,124 was paid to a dealer. However, the supporting documents were not provided.

Consequently, the validity and value for money of the expenditure of Kshs.2,250,124 could not be confirmed.

6. Prior Year Adjustments

The statement of assets and liabilities and as disclosed in Note 25 to the financial statements reflects the prior year adjustments of Kshs.842,300,773 as at 30 June, 2021. The balance includes an adjustment of Kshs.23,643,073 which was not supported with adequate relevant documents.

Consequently, the accuracy and completeness of the prior year adjustments totalling Kshs.23,643,073 could not be confirmed.

7. Irregular Expenditure on Council of Governors

The statement of receipts and payments and as disclosed under Note 12 to the financial statements reflects an expenditure of Kshs.1,721,355,906 in respect to use of goods and services. Included in this amount is other operating expenses totalling Kshs.179,876,785 which comprises of an amount of Kshs.1,250,000 paid to Council of Governors. However, the Council is established in law as an independent entity with its own budget.

Consequently, the payment to the Council of Governors is irregular and does not represent a proper charge to public resources for the year ended 30 June, 2021.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Kitui Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation-recurrent and development combined reflects budgeted and actual receipts for the year of Kshs.11,839,810,620 and Kshs.11,698,648,689 respectively resulting to a variance of Kshs.141,161,931 (or 1%) of the budget. Similarly, the County Executive expended Kshs.10,814,990,362 against an approved budget of Kshs.11,839,810,620 resulting to an under-expenditure of Kshs.883,658,327 or 8% of the budget.

Further, the summary statement of appropriation shows that the County Government had budgeted for Kshs.600,504,423 from own source but it realized a total of Kshs.316,244,636 resulting to a shortfall of Kshs.284,259,787 or 47%. In addition, the County Government realized Kshs.316,244,636 from county own generated receipts which represented a Kshs.92,040,528 or 23% decline from Kshs.408,285,164 realized in the previous year.

Additionally, a detailed analysis of expenditures revealed that the County Government incurred Kshs.102,356,454 in rental of produced assets an increase of about 847% from the previously reported Kshs.10,804,285.

No satisfactory explanation was provided for the significant deviations on own generated revenue and expenditure on rental of produced assets.

2. Unresolved Prior Year Matters

Various audit issues included in the previous year audit report remained unresolved as at 30 June, 2021. Management has indicated that Senate has not met to deliberate on the audit issues leading to the delay in resolving the prior year audit matters. However, this is the sole mandate of Management to resolve the outstanding prior year audit matters.

3. Long Outstanding Pending Bills

Note 1.3(1,2&3) under other important disclosures reflects pending bills of Kshs.993,602,049, Kshs.1,195,000 and Kshs.94,570,295 in respect to pending accounts payables, staff payables and other pending payables respectively all totalling Kshs.1,089,367,344. Examination of Annex 2 to the financial statements for pending accounts payable revealed that several pending bills had as at 30 June, 2021 been outstanding for long time with some dating back to 2015/2016 financial year. This implies that the County Government has failed to prioritize settlement of pending bills and they were not treated as a first charge in subsequent years as required. No explanation was provided for failure to comply with the law and the various circulars from Controller of Budget and The National Treasury on settlement of pending bills.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

The statement of receipts and payments reflects Kshs.11,698,648,689 and Kshs.10,814,990,363 as total revenue and expenditure for the year ended 30 June, 2021. Included in the expenditure is an amount of Kshs.4,296,737,801 for compensation of

employees which represents 37% of the total revenue thus contravening Regulation 25(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires that the limit shall not exceed thirty-five (35) percent of the county government's total revenue.

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

2. Non-Compliance with Law on Ethnic Composition

During the year under review, the total number of employees was 3,605 out of which 3,045 (or 84%) of the total number were members of the dominant ethnic community in the county. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community".

To this extent, the County Government has not complied with the provisions of the Law.

3. Non-Compliance with One-Third Rule on Salaries Deductions

Analysis of the payroll for the month of June, 2021 revealed that, net pays for 259 employees were less than a third of their basic pay which is a contravention of the provisions of Section 19(3) of the Employment Act, 2007 which stipulates that total amount of all deductions made by an employer from the wages of employee at any one time shall not exceed two thirds of such wages.

In the circumstances, Management was in breach of the law.

4. Irregular Recruitment of Employees

Review of recruitment documents revealed that, during the year, the County Government employed three employees namely, a Municipal Manager, Director of Supply Chain Management and County Solicitor. However, Management did not provide documents to show how the recruitment was undertaken.

In the circumstances, it has not been possible to confirm the competitiveness and fairness of recruitment process.

5. Award of Tenders to Un-Registered Supplier

Review of operations of the Department of Environment and Natural Resources revealed that a contractor was awarded a contract for installation of a solar pump and paid an amount of Kshs.3,386,549 despite the fact that the contractor was not registered as a supplier for the year under audit.

In the circumstances, the regularity and competitiveness of procurement process could not be ascertained.

6. Failure to Provide Status Report on County Legal Cases

The statement of receipts and payments and as disclosed in Note 12 to the financial statements reflects other operating expenses amounting to Kshs.179,876,785. Included in this amount is an amount of Kshs.18,291,584 which the County Government incurred

on legal services. However, Management did not provide a status report on the on-going legal cases where the County Government was a party.

In the circumstances, it was therefore not possible to ascertain the exposure facing the County Government from active legal cases.

7. Stalled Projects-Department of Health

Physical verification of projects carried out on 26 November, 2021 revealed that several construction projects with a contract price totalling Kshs.433,920,493 under the Department of Health had stalled and contractors abandoned sites after receiving payments totalling Kshs.95,896,378.

In the circumstances, value for money has not been realized from resources applied on the stalled projects totaling Kshs.95,896,378.

8. Lack of Training Need Assessment

Note 12 to the financial statements reflects training expenses totalling Kshs.206,107,472. However, no evidence was provided to show that the County Government undertook Training Needs Assessment during the year under review which should have informed the trainings undertaken.

In the circumstances, it has not been possible to ascertain that value for money was realized from the expenditure of Kshs.206,107,472 incurred on trainings during the year ended 30 June, 2021.

9. Lack of an Approved Staff Establishment

The audit revealed that the County Executive did not have an approved staff establishment in place. It was therefore not possible to confirm if the current staffing level is optimal or not. In addition, this is a contravention of County Public Service Human Resource Manual 2013 Section B 6(3) which states that County Executive should have appropriate organizational structure in each Department, optimal staffing level, schemes of service and career progression guidelines.

Consequently, the County Government has breached the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance Section of my

report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of a Risk Management Policy and Disaster Recovery Plan

The audit revealed that the County Government did not have in place a Risk Management Policy and a Disaster Recovery Plan contrary to the provisions of Regulation 158(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to develop risk management strategies, which include fraud prevention mechanism and internal controls that builds robust business operations.

In the circumstances, the County Executive is exposed to losses and interruption of operations due to failure to formulate risk management policy and disaster recovery plan.

2. Weaknesses in Inventory Management

Review of the inventory management system at the County's Departments revealed the following anomalies:

- i. The County Treasury did not have a consumable store. It was noted that supplies were placed on the floor of small corridors without proper documentation on stock receipts and issues.
- ii. The Department of Environment and Natural Resources did not maintain bin cards to record stores movement.
- iii. The Department of Administration and Coordination of County Affairs did not have an inventory store for supplies and stores records were not updated.
- iv. In the Lands and Physical Planning Department, S3 stock control cards had not been updated.
- v. Supplies and store items in the Department of Agriculture and Water were stored in dirty and untidy rooms.

In addition, physical stock take was not done on 30 June, 2021 as required by Section 162(2) of the Public Procurement and Asset Disposal Act, 2015 which requires that public institutions should undertake at least quarterly annual inventory and stock take in each calendar year.

In the circumstances, the Management were in breach of the law and the inventory is exposed to losses or misuse.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive's policies and procedures may deteriorate.

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

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

- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 May, 2022

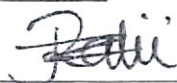
KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7. FINANCIAL STATEMENTS

7.1. STATEMENTS OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
JUNE 2021

		2020 - 2021	2019 - 2020
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	10,135,143,499	8,872,917,771
Proceeds from Domestic and Foreign Grants	2	7,668,969	8,455,642
Transfers from Other Government Entities	3	420,933,885	665,154,355
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	316,244,636	408,285,164
Returned CRF issues	10	818,657,701	764,544,162
TOTAL RECEIPTS		11,698,648,689	10,719,357,094
PAYMENTS			
Compensation of Employees	11	4,296,737,801	4,193,011,541
Use of goods and services	12	1,721,355,906	1,782,897,070
Subsidies	13	87,662,213	81,274,567
Transfers to Other Government Units	14	791,841,400	876,406,892
Other grants and transfers	15	508,462,408	709,137,655
Social Security Benefits	16	-	-
Acquisition of Assets	17	3,408,930,634	2,272,008,661
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	100,000
TOTAL PAYMENTS		10,814,990,363	9,914,836,386
SURPLUS/DEFICIT		883,658,326	804,520,708

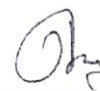
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 13/11 2022 and signed by:



Chief Officer

Name: Dr Justus Kalii

ICPAK Member Number:



Head of Accounting Services

Name: CPA Joel Muyanga


ICPAK Member Number: 17969

KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		2020 - 2021	2019 - 2020
FINANCIAL ASSETS	Note	Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	21A	1,073,131,351	1,010,705,463
Cash Balances	21B		1,085,538
Total Cash and cash equivalents		1,073,131,351	1,011,791,001
Accounts receivables – Outstanding Imprests	22	13,768,202	5,552,900
TOTAL FINANCIAL ASSETS		1,086,899,553	1,017,343,901
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and Retentions	23	226,884,299	198,686,201
NET FINANCIAL ASSETS		860,015,254	818,657,701
REPRESENTED BY			
Fund balance b/fwd	24	818,657,701	778,681,155
Prior year adjustments	25	(842,300,773)	(764,544,162)
Surplus/Deficit for the year		883,658,326	804,520,708
NET FINANCIAL POSITION		860,015,254	818,657,701

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 13/11 2022 and signed by:



Chief Officer

Name: Dr Justus Kalii

ICPAK Member Number:



Head of Accounting Services

Name: CPA Joel Muyanga

ICPAK Member Number: 17969

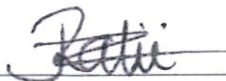
KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020 - 2021	2019 - 2020
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1A	10,135,143,499	8,872,917,771
Proceeds from Domestic and Foreign Grants	2	7,668,969	8,455,642
Transfers from Other Government Entities	3	420,933,885	665,154,355
Reimbursements and Refunds	7	0	-
Returns of Equity Holdings	8	0	-
County Own Generated Receipts	9	316,244,636	408,285,164
Returned CRF issues	10	818,657,701	764,544,162
Payments for operating expenses			
Compensation of Employees	11	(4,296,737,801)	(4,193,011,541)
Use of goods and services	12	(1,721,355,906)	(1,782,897,070)
Subsidies	13	(87,662,213)	(81,274,567)
Transfers to Other Government Units	14	(791,841,400)	(876,406,892)
Other grants and transfers	15	(508,462,408)	(709,137,655)
Social Security Benefits	16	-	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	(100,000)
Adjusted for:			
Changes in cash and Bank balances - (Increase)/Decrease		-	-
Changes in receivables - (Increase)/Decrease	26	(8,215,302)	4,202,026
Changes in payables - (Increase)/Decrease	27	28,198,098	(95,152,640)
Other Adjustments	25	(842,300,773)	(764,544,162)
Total Adjustments		(822,317,977)	(855,494,776)
Net cash flows from operating activities		3,470,270,983	2,221,034,593
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(3,408,930,634)	(2,272,008,661)
Net cash flows from investing activities		(3,408,930,634)	(2,272,008,661)
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		61,340,350	(50,974,068)
Cash and cash equivalent at BEGINNING of the year	21	1,011,791,002	1,062,765,070
Cash and cash equivalent at END of the year	24	1,073,131,352	1,011,791,002

KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 13/11 2022 and signed by:



Chief Officer

Name: Dr Justus Kalii

ICPAK Member Number:



Head of Accounting Services

Name: CPA Joel Muyanga

ICPAK Member Number: 17969

KITUI COUNT EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021


7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	9,589,760,101	-	9,589,760,101	9,589,760,101	-	100%
Proceeds from Domestic and Foreign Grants	436,678,512		436,678,513	553,052,367	(116,373,854)	127%
Transfers from Other Government Entities	394,209,883	-	394,209,883	420,933,885	(26,724,002)	107%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
	-					
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	600,000,000	504,423	600,504,423	316,244,636	284,259,787	53%
Returned CRF issues	819,162,123	(504,423)	818,657,700	818,657,700	-	100%
TOTAL	11,839,810,619	(0)	11,839,810,620	11,698,648,689	141,161,931	99%
PAYMENTS						
Compensation of Employees	4,718,911,871	(9,040,125)	4,709,871,746	4,296,737,801	413,133,945	91%
Use of goods and services	2,223,110,960	(20,769,983)	2,202,340,977	1,721,355,906	480,985,071	78%
Subsidies	54,063,399	35,000,000	89,063,399	87,662,213	1,401,186	98%
Transfers to Other Government Units	558,962,253	(15,680,410)	543,281,843	508,462,408	34,819,435	94%
Other grants and transfers	-	-	-	791,841,400	(791,841,400)	0%
Social Security Benefits	27,947,975	-	27,947,975	-	27,947,975	0%
Acquisition of Assets	4,238,793,028	28,490,518	4,267,283,546	3,408,930,634	858,352,912	80%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	18,021,133	(18,000,000)	21,133	-	21,133	0%
TOTAL	11,839,810,619	-	11,839,810,619	10,814,990,362	1,024,820,257	91%


**KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

- *Proceeds from Domestic and Foreign Grants includes Kshs 112,815,048 which was released for Kenya devolution program and it was not budgeted for during the year 2020-2021 hence overutilization.*
- *A transfer from Other Government Entities includes Kshs 29,223,000 which was released for emergency locust program which was not included in the budget FY 2020-2021.*
- *Own source revenue collection was 53% as Covid 19 pandemic led to closure of hotels and bars and hence no little revenue was collected inform of fees and charges related to their operations . The county also fully halted open market operations to reduce the transmission of the Covid-19 virus hence low revenue on market fees.*
- *The County budget includes county assembly budget hence the remaining amounts for use of goods and services and acquisition of assets can be attributed to County Assembly expenditure and uncompleted works for county executive contracts.*

The County Executive's financial statements were approved on 13/11 2022 and signed by:



Chief Officer
Name: Dr. Justus Kalii
ICPAK Member Number:



Head of Accounting Services
Name: CPA Joel Muyanga
ICPAK Member Number: 17969

KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs a	Kshs b	Kshs c=a+b	Kshs d	Kshs e=c-d	Kshs f=d/c %
RECEIPTS						
Exchequer releases	6,811,960,776		6,811,960,776	6,811,960,776	-	100%
Proceeds from Domestic and Foreign Grants	685,380	(685,380)	-	7,668,969	(7,668,969)	0%
Transfers from Other Government Entities	22,499,906		22,499,906	51,722,906	(29,223,000)	230%
Proceeds from Domestic Borrowings	-		-	-	-	0%
Proceeds from Foreign Borrowings	-		-	-	-	0%
Proceeds from Sale of Assets	-		-	-	-	0%
Reimbursements and Refunds	-		-	-	-	0%
Returns of Equity Holdings	-		-	-	-	0%
County Own Generated Receipts	600,000,000	504,423	600,504,423	316,244,636	284,259,787	53%
Returned CRF issues						0%
TOTAL PAYMENTS	7,435,146,062	(180,957)	7,434,965,105	7,187,597,287	247,367,818	97%
Compensation of Employees	4,718,911,871	(9,040,125)	4,709,871,746	4,296,737,801	413,133,945	91%
Use of goods and services	1,898,243,036	21,952,696	1,920,195,732	1,472,426,826	447,768,906	77%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	419,095,238	(12,808,818)	406,286,420	403,121,180	3,165,240	99%
Other grants and transfers	-	-	-	791,841,400	(791,841,400)	0%
Social Security Benefits	27,947,975	-	27,947,975		27,947,975	0%
Acquisition of Assets	370,947,942	(789,133)	370,158,809	352,171,050	17,987,759	95%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments						0%
TOTAL	7,435,146,062	(685,380)	7,434,460,682	7,316,298,257	118,162,425	98%

KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

- *A transfer from Other Government Entities includes **Kshs 29,223,000** which was released for emergency locust program which was not included in the budget FY 2020-2021*
- *The County budget includes county assembly budget hence the remaining amounts for use of goods and services can be attributed to County Assembly expenditure.*
- *Other grants and transfers of **Kshs 791,841,400** represent transfers to Assembly which are not captured as transfers in our budget since the Assembly is one of County government entities with itemised budget.*

The County Executive's financial statements were approved on 13/1/ 2022 and signed by:



Chief Officer

Name: Dr Justus Kalii

ICPAK Member Number:



Head of Accounting Services

Name: CPA Joel Muyanga

ICPAK Member Number: 17969

KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,777,799,325		2,777,799,325	2,777,799,325	-	100%
Proceeds from Domestic and Foreign Grants	435,993,132	685,381	436,678,513	545,383,398	(108,704,885)	125%
Transfers from Other Government Entities	371,709,977		371,709,977	369,210,979	2,498,998	99%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Conditional additional allocations to county govts	-	-	-	-	-	0
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
County Own Generated Receipts	-	-	-	-	-	0%
Returned CRF issues	819,162,123	(504,423)	818,657,700	818,657,700	-	100%
TOTAL	4,404,664,557	180,958	4,404,845,515	4,511,051,402	(106,205,887)	102%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	324,867,924	(42,722,679)	282,145,245	248,929,080	33,216,165	88%
	-	-	-	-	-	
Subsidies	54,063,399	35,000,000	89,063,399	87,662,213	1,401,186	98%
Transfers to Other Government Units	139,867,015	(2,871,592)	136,995,423	105,341,228	31,654,195	77%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	3,867,845,086	29,279,651	3,897,124,737	3,056,759,583	840,365,154	78%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	18,021,133	(18,000,000)	21,133	-	21,133	0%
TOTAL	4,404,664,557	685,380	4,405,349,937	3,498,692,105	906,657,832	79%

KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.



- *Proceeds from Domestic and Foreign Grants includes Kshs 112,815,048 which was released for Kenya devolution program and it was not budgeted for during the year 2020-2021 hence overutilization.*
- *The County budget includes county assembly budget hence the remaining amounts for use of goods and services, transfers to other government units and acquisition of assets can be attributed to County Assembly expenditure and uncompleted works for County Executive contracts.*

The County Executive's financial statements were approved on 13/11 2022 and signed by:

Chief Officer

Name: Dr Justus Kalii

ICPAK Member Number:

Head of Accounting Services

Name: CPA Joel Muyanga

ICPAK Member Number: 17969

KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			Kshs	Kshs	Kshs	Kshs	Kshs
101000000		Land Policy and Planning	27,803,793	1,440,099	29,243,892	22,635,728	6,608,165
	101029999	Land Information Management	27,803,793	1,440,099	29,243,892	22,635,728	6,608,165
101003710		General Administration and support services	402,732,530	(27,498,690)	375,233,840	366,738,691	8,495,149
	101013710	Administration Planning Support Services	402,732,530	(27,498,690)	375,233,840	366,738,691	8,495,149
102003710		Crop Development and Management	310,634,404	(75,000)	310,559,404	273,569,207	36,990,197
	102013710	Land and Crops Development	310,634,404	(75,000)	310,559,404	273,569,207	36,990,197
103003710		Agribusiness and Information Management	162,641,437	(19,701,699)	142,939,738	73,474,763	69,464,975
	103013710	Agribusiness and Market Development	84,042,202	(14,762,300)	69,279,902	39,870,007	29,409,895
	103023710	Agriculture and Livestock Extension and Training	78,599,235	(4,939,399)	73,659,836	33,604,756	40,055,080
104003710		Irrigation and Drainage Infrastructure	2,587,578	977,474	3,565,052	3,271,528	293,524
	104013710	Promotion of Irrigation and Drainage Development and Management	2,587,578	977,474	3,565,052	3,271,528	293,524
105003710		Fisheries Development and Management	2,146,058	27,559	2,173,617	1,028,722	1,144,895
	105013710	Aquaculture Development	2,146,058	27,559	2,173,617	1,028,722	1,144,895
106003710		Livestock Resources Management and Development	60,836,674	(22,005,301)	38,831,373	30,743,206	8,088,167
	106013710	Livestock Production and Management	40,437,375	(21,972,568)	18,464,807	12,911,306	5,553,501
	106023710	Livestock Disease Management and Control	20,399,299	(32,733)	20,366,566	17,831,900	2,534,666
107003710		Housing Development and Human Settlement	25,660,186	(1,826,600)	23,833,586	23,833,586	0
	107013710	Housing Development	25,660,186	(1,826,600)	23,833,586	23,833,586	0
108003710		Land policy and planning	56,066,301	(8,210,013)	47,856,288	44,243,254	3,613,034
	108013710	Land Information and Management	32,672,769	(360,004)	32,312,765	30,127,995	2,184,770
	108023710	Land Survey	23,393,532	(7,850,009)	15,543,523	14,115,259	1,428,264
109003710		Government building	41,334,384	757,558	42,091,942	35,349,133	6,742,809
	109013710	Stalled and New Government Building	41,334,384	757,558	42,091,942	35,349,133	6,742,809
110003710		Road Transport	734,157,074	66,967,063	801,124,137	650,612,956	150,511,181
	110013710	Construction of Roads and Bridges	734,157,074	66,967,063	801,124,137	650,612,956	150,511,181
111003710		Water Resources Management	633,091,851	(15,000,000)	618,091,851	579,835,696	38,256,155
	111013710	Water Storage and Flood Control	457,215,909	(51,694,839)	405,521,070	378,761,744	26,759,326
	111023710	Water Supply and Flood Control	113,929,375	36,694,839	150,624,214	140,377,500	10,246,714

KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
201003710	111033710	Administration Services (Water Department)	61,946,567	0	61,946,567	60,696,452	1,250,115
202003710	201013710	General Administration and support services	82,578,496	4,124,478	86,702,974	81,251,789	5,451,185
		General Administration and Support Services	82,578,496	4,124,478	86,702,974	81,251,789	5,451,185
		Roads Development, Maintenance, and management	0	0	0	0	0
	202023310	Office Supplies.	0	0	0	0	0
203003710	203013710	Transport Services	36,197,033	0	36,197,033	35,901,194	295,840
		Transport System Management	36,197,033	0	36,197,033	35,901,194	295,840
207003710	207013710	Urban and metropolitan development	96,327,863	(5,051,024)	91,276,839	82,668,791	8,608,048
		Metropolitan Planning and Infrastructure Development	43,607,350	619,178	44,226,528	40,782,227	3,444,301
	207023710	Safety and Emergency	19,999,979	374,655	20,374,634	19,068,254	1,306,380
	207033710	Urban Market Development	32,720,534	(6,044,857)	26,675,677	22,818,310	3,857,367
209003710	209013710	Kenya Urban Support Program	275,845,214	(4,505,283)	271,339,931	166,194,432	105,145,499
		Kenya Urban Support Program	275,845,214	(4,505,283)	271,339,931	166,194,432	105,145,499
301003710		General administration planning and support services	337,016,807	16,947,812	353,964,619	259,418,997	94,545,622
	301013710	General Administration Planning and Support Services	337,016,807	16,947,812	353,964,619	259,418,997	94,545,622
303003710		Trade Development and promotion	7,558,635	(650,000)	6,908,635	6,854,443	54,192
	303013710	Domestic Trade Development	0	0	0	0	0
	303023710	Fair Trade and Consumer Protection	7,558,635	(650,000)	6,908,635	6,854,443	54,192
304003710		Co-operative Development and Management	313,010,817	14,362,000	327,372,817	282,930,028	44,442,789
	304013710	Governance and Accountability	289,628,725	14,502,000	304,130,725	260,364,003	43,766,722
	304023710	Marketing, Value Addition and Research	23,382,092	(140,000)	23,242,092	22,566,025	676,067
305003710		Tourism Development and Marketing	21,798,660	(12)	21,798,648	16,650,970	5,147,678
	305013710	Tourism Promotion and Marketing	4,902,603	(8)	4,902,595	4,825,468	77,127
	305033710	Tourism Infrastructure Development	16,896,057	(4)	16,896,053	11,825,502	5,070,551
306003710		Sports	77,089,543	7,224	77,096,767	64,225,205	12,871,562
	306013710	Sport Training & Competition	15,193,762	249,842	15,443,604	11,813,094	3,630,510
	306023710	Development & Mgt of Sport Facilities	61,895,781	(242,618)	61,653,163	52,412,111	9,241,052
307003710		Culture	22,024,034	5,446,384	27,470,418	17,348,670	10,121,748
	307013710	Conservation of Heritage	15,357,714	4,946,384	20,304,098	10,684,886	9,619,212
	307023710	Gender & Social Economic Empowerment	6,666,320	500,000	7,166,320	6,663,783	502,537

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Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
308003710		Social Development & Children Services	10,905,578	0	10,905,578	10,289,664	615,914
	308013710	Community Mobilization & Development	9,553,992	0	9,553,992	9,419,342	134,650
	308023710	Child Community Support Service	1,351,586	0	1,351,586	870,322	481,264
401003710		General Administration Planning and Support Services	166,757,105	6,586,979	173,344,084	166,589,540	6,754,544
	401013710	Human Resource Management	96,313,817	5,890,191	102,204,008	95,776,231	6,427,777
	401023710	Health Policy, Planning and Financing	65,599,204	696,788	66,295,992	65,969,225	326,767
	401033710	Health Standards and Quality Assurance	4,844,084	0	4,844,084	4,844,084	0
402003710		Curative Health Services	2,944,702,440	2,058,878	2,946,761,318	2,935,972,833	10,788,485
	402013710	Forensic and Diagnostics	2,606,711,494	2,958,878	2,609,670,372	2,601,344,099	8,326,273
	402023710	Referral Services	13,610,550	(900,000)	12,710,550	12,577,855	132,695
	402033710	Specialised Services (Cost Sharing Program)	324,380,396	0	324,380,396	322,050,880	2,329,516
403003710		Preventive and Promotive Health services.	137,327,624	376,786	137,704,410	136,889,568	814,842
	403013710	Communicable Disease Control	7,105,912	556,997	7,662,909	7,182,995	479,914
	403023710	Non-communicable Disease Prevention and Control	128,239,388	0	128,239,388	128,050,768	188,620
404003710		Health Promotion (HIV/AIDS)	1,982,324	(180,211)	1,802,113	1,655,805	146,308
	404013710	Maternal and Child Health	131,313,234	(9,473,171)	121,840,063	117,160,439	4,679,624
	404023710	Family Planning Services	2,725,985	271,787	2,997,772	2,824,695	173,077
	404033710	Maternity and Mobile Health Clinic Services	76,830,284	(9,744,958)	67,085,326	62,949,143	4,136,183
	404043710	Immunization	29,257,060	0	29,257,060	29,201,593	55,467
501003710		General Administration Planning and Support Services	92,741,160	(724,000)	92,017,160	91,729,383	287,777
	501013710	General Administration Planning and Support Services	92,741,160	(724,000)	92,017,160	91,729,383	287,777
502003710		Primary	357,916,962	(45,000)	357,871,962	325,063,759	32,808,203
	502013710	Early Childhood Development	357,916,962	(45,000)	357,871,962	325,063,759	32,808,203
503003710		training and youth development	208,531,610	164,600	208,696,210	77,584,775	131,111,435
	503013710	Revitalization of Youth Polytechnics	208,531,610	164,600	208,696,210	77,584,775	131,111,435
504003710		Quality Assurance and Standards	2,432,853	0	2,432,853	2,007,200	425,653
	504013710	Examination and Certification	2,432,853	0	2,432,853	2,007,200	425,653
505003710		ICT Infrastructure Development	23,333,306	(174,000)	23,159,306	15,904,337	7,254,969
	505013710	ICT Infrastructure Connectivity	23,333,306	(174,000)	23,159,306	15,904,337	7,254,969

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506003710		Youth Training & Development	126,667,686	1,449,552	128,117,238	114,074,409	14,042,829
	506013710	Youth Development Services	126,667,686	1,449,552	128,117,238	114,074,409	14,042,829
701003710		Administrative Support Services	1,966,283,328	1,032,474	1,967,315,802	1,917,734,740	49,581,062
	701013710	Administrative Support Services	1,966,283,328	1,032,474	1,967,315,802	1,917,734,740	49,581,062
702003710		Social Assistance to Vulnerable Groups	73,566,597	(171,057)	73,395,540	61,964,129	11,431,411
	702013710	Social Assistance to Vulnerable Groups	73,566,597	(171,057)	73,395,540	61,964,129	11,431,411
704003710		Supply Chain Management Services	99,803,183	268,375	100,071,558	97,811,396	2,260,162
	704013710	Supply Chain Management Services	99,803,183	268,375	100,071,558	97,811,396	2,260,162
	704023710	Manifesto Implementation Unit	54,340,358	0	54,340,358	54,168,496	171,862
705003710		Planning and Field Administration Services	45,462,825	268,375	45,731,200	43,642,900	2,088,300
	705013710	Planning and Field Administration Services	201,655,628	1,359,381	203,015,009	196,688,658	6,326,351
	705013710	Planning and Field Administration Services	201,655,628	1,359,381	203,015,009	196,688,658	6,326,351
706003710		Management of Devolution Affairs	149,696,813	1,149,789	150,846,602	150,318,023	528,579
	706013710	Management of Devolution Affairs	149,696,813	1,149,789	150,846,602	150,318,023	528,579
710003710		Economic Planning coordination Services	92,951,213	0	92,951,213	90,578,810	2,372,403
	710013710	Economic Planning coordination Services	92,951,213	0	92,951,213	90,578,810	2,372,403
	710023710	Monitoring and Evaluation	79,552,564	533,746	80,086,310	78,176,441	1,909,869
712003710		Resource Mobilization	13,398,649	(533,746)	12,864,903	12,402,369	462,534
	712013710	Resource Mobilization	13,398,649	(533,746)	12,864,903	12,402,369	462,534
	712023710	Budget Formulation Coordination and Management	159,853,813	1,000,000	160,853,813	151,668,534	9,185,279
	71203710	Audit Services	128,894,745	1,000,000	129,894,745	123,110,293	6,784,453
	71203710	Audit Services	10,923,447	0	10,923,447	10,140,119	783,328
	712053710	Financial Services	8,442,176	0	8,442,176	7,849,888	592,288
713003710		Human Resource Management	11,593,445	0	11,593,445	10,568,234	1,025,211
	713013710	Human Resource Management	15,072,560	(1,756,000)	13,316,560	12,921,135	395,425
	713023710	Human Resource Development	7,775,439	(535,000)	7,240,439	6,944,428	296,011
714003710		Ethics, Governance and County Value	7,297,121	(1,221,000)	6,076,121	5,976,708	99,413
	714013710	Ethics, Governance and County Value	4,834,050	(815,000)	4,019,050	3,857,201	161,849
1001003710		General Administration Planning and Support Services	4,834,050	(815,000)	4,019,050	3,857,201	161,849
	1001013710	General Administration Planning and Support Services	59,646,815	(750,537)	58,896,278	54,772,959	4,123,319
1002003710		Catchment Rehabilitation and Conservation	59,646,815	(750,537)	58,896,278	54,772,959	4,123,319
	1002013710	Catchment Rehabilitation and Conservation	14,935,137	(500,000)	14,435,137	13,658,170	776,967
1003003710		General Administration Planning and Support	14,935,137	(500,000)	14,435,137	13,658,170	776,967
	1003013710	General Administration Planning and Support	57,696,874	670,806	58,367,680	54,059,600	4,308,080
	1003013710	General Administration Planning and Support	6,634,925	0	6,634,925	6,023,244	611,681

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Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
		Services					
	1003023710	Wildlife Conservation & Security	48,178,733	(591,871)	47,586,862	43,966,306	3,620,556
	1003043710		2,883,216	1,262,677	4,145,893	4,070,050	75,843
1004003710			5,950,947	(500,001)	5,450,946	5,360,274	90,672
	1004013710	Water Resources Conservation and Protection	5,950,947	(500,001)	5,450,946	5,360,274	90,672
1005003710			2,713,108	300,000	3,013,108	2,807,995	205,113
	1005013710	Rural Electrification Programme	2,713,108	300,000	3,013,108	2,807,995	205,113
1006003710			102,554,377	(1,000,000)	101,554,377	84,490,695	17,063,682
	1006013710	Alternative Energy Technologies	102,554,377	(1,000,000)	101,554,377	84,490,695	17,063,682
1007003710			16,378,419	(8,242,881)	8,135,538	8,132,696	2,843
	1007013710	Coal Mining Exploration and Mining	16,378,419	(8,242,881)	8,135,538	8,132,696	2,843
1008003710			3,446,668	1,199,998	4,646,666	4,277,050	369,616
	1008013710	Mineral Resources Development	3,446,668	1,199,998	4,646,666	4,277,050	369,616
		Total: Executive	10,958,808,460	0	10,958,808,460	10,023,148,963	935,659,497
		County Assembly	881,002,159		881,002,159	791,841,400	89,160,759
		Grand Total	11,839,810,619	0	11,839,810,619	10,814,990,363	1,024,820,256

1.1. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the Public Sector Accounting Standards Board (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 County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

i) 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.

ii) 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 Executive

iii) 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 Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

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

Undrawn external assistance

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

iv) 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.

v) Returns to CRF Issues

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

b) Recognition of payments

The County Executive recognises all expenses when the event occurs, and the related cash has actually been paid out.

i) Compensation of employees

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

ii) 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.

iii) Interest on borrowing

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

iv) 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.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

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

a) Third Party Payments

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

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.

a) 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 2021, this amounted to **Kshs 226,884,299** compared to **Kshs 198,686,201** 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.

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 County Executive's 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 County Executive at the end of the year.

Pending bills 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. Contingent Liabilities

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

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Contingent Assets

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

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive'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 **2nd October** for the period 1st July 2020 to 30 June 2021 as required by law. There was one (1) number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

14. Subsequent events

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

15. Errors

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

16. Related party transactions

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

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1.2. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Total Exchequer Releases for quarter 1	759,410,100	1,536,480,900
Total Exchequer Releases for quarter 2	3,117,202,319	1,709,645,329
Total Exchequer Releases for quarter 3	2,283,709,907	3,393,324,151
Total Exchequer Releases for quarter 4	3,974,821,173	2,233,467,391
Cumulative Amount	10,135,143,499	8,872,917,771

The above comprises transfers from the Exchequer comprising of equitable share and Level 5 Hospitals.

1A. Equitable Share

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Total Equitable Share for quarter 1	759,410,100	1,536,480,900
Total Equitable Share for quarter 2	2,914,015,500	1,589,463,000
Total Equitable Share for quarter 3	2,207,587,500	3,223,077,750
Total Equitable Share for quarter 4	3,708,747,000	1,721,918,250
Total	9,589,760,100	8,070,939,900

Note: Equitable share released during 2020-21 include Kshs 759,410,100 which was not disbursed during 2019-20 financial year, hence the variance in the two disbursements despite the allocation remaining the same over the two financial years.

1B: Level 5 Hospitals Allocation

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers for level 5 hospitals	-	-
Total	-	-

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

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
DANIDA - Universal Healthcare in Devolved Units Programme	25,110,000	35,792,500
World Bank – THUSCP	36,872,242	103,785,962
National Agricultural & Rural Inclusive Growth Project (NARIGP)	199,218,200	268,608,366
Kenya Devolution Support Programme	157,815,048	30,000,000
Kenya Urban Support Programme	126,367,908	175,003,043
COVID-19 Grant	-	120,358,000
COVID-19-Doctors and Nurses Allowances	-	68,430,000
Kenya Climate Smart Agriculture Project (KCSAP)	-	-
Total	545,383,398	801,977,871

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2020 - 2021	2019 - 2020
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)		-		
Grants Received from Multilateral Donors (International Organizations)				
COVID-19 Grant			-	-
EU - KCEP- CRAL			7,668,969	4,118,371
ASAL			-	4,337,271
Grants Received from other levels of government				
(Insert name of donor)		-		
TOTAL			7,668,969	8,455,642

These are grants received through Exchequer

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers from Central government entities		
Kenya Roads Board Fuel Levy Fund	264,131,437	250,655,344
Ministry of Health Maternity fees		
Ministry of Health User fees Forgone	22,499,906	22,499,906
Ministry of Health - COVID Grant	-	300,000,000
Ministry of Youth - Youth poly grant	92,149,894	72,588,298

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Ministry of Agriculture – ASAL		
Ministry of Agriculture – ASDP	12,929,648	19,410,807
Ministry of Agriculture - LOCUST PROJECT	29,223,000	-
Transfers from Counties		
Kitui County Executive Car and Mortgage	-	-
Total	420,933,885	665,154,355

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2020 - 2021	2019 - 2020
	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

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposai and Sales of Non-Produced Assets	-	-
Total	-	-

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7. REIMBURSEMENTS AND REFUNDS

	2020-2021	2019-2020
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private organizations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

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8. RETURNS OF EQUITY HOLDINGS

	2020-2021	2019-2020
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
RECEIPTS		
Interest Received		
Profits and Dividends		
Rents	2,580,457	1,898,900
Other Property Income	11,858,506	6,042,620
Sales of Market Establishments		
Receipts from Administrative Fees and Charges	19,202,870	16,527,625
Receipts from Administrative Fees and Charges - Collected as AIA		
Receipts from Incidental Sales by Non-Market Establishments	6,610,845	
Receipts from Sales by Non-Market Establishments		
Receipts from Sale of Incidental Goods	1,638,738	1,929,065
Fines, Penalties and Forfeitures	1,270,153	3,315,061
Receipts from Voluntary transfers other than grants		
Liquor Licenses	11,970,550	12,035,600
Business Permits	60,956,577	52,177,607
Cess	10,180,551	13,817,000
Sign Boards and Advertising fees	20,371,750	7,851,258
Poll Rates		
Plot Rents/Rates	28,677,704	11,213,732
Other Local Levies		
Administrative Services Fees		
Various Fees		
Council's Natural Resources Exploitation		
Sales Of Council Assets		
Lease / Rental Of Council's Infrastructure Assets	26,000	
Other Miscellaneous Receipts	6,855,418	40,459,814
Insurance Claims Recovery		
Medium Term Loans (1-3 Yr Repayment)		
Long Term Loans (Over 3 Yr Repayment)		

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	2020 - 2021	2019 - 2020
Transfers From Reserve Funds		
Donations		
Fund Raising Events		
Other Receipts from Financial Assets Loan		
Market/Trade Centre Fee	16,297,960	13,279,892
Vehicle Parking Fees	13,759,590	15,267,980
Housing		
Social Premises Use Charges		138,000
School Fees		
Other Education-Related Fees		
Other Education Receipts		
Public Health Services	5,020	142,920
Public Health Facilities Operations	92,746,560	113,414,121
Environment & Conservancy Administration	8,600	
Slaughterhouses Administration	4,265,678	4,429,848
Water Supply Administration		
Sewerage Administration		
Other Health & Sanitation Revenues		44,900,913
Technical Services Fees	4,099,764	24,780,982
External Services Fees	2,672,516	
Other receipts not Classified elsewhere	188,829	24,662,226
TOTAL	316,244,636	408,285,164

10. RETURNED CRF ISSUES

	2020 - 2021	2019 - 2020
	Kshs	Kshs
CRF balance	87,448,057	511,645,118
Development account	373,969,754	228,312,870
Recurrent account	350,601,452	24,586,174
Cash	1,085,538	
Receivables	5,552,900	
Total	818,657,701	764,544,162

11. COMPENSATION OF EMPLOYEES

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Basic salaries of permanent employees	3,872,025,528	3,754,439,597
Basic wages of temporary employees	386,497,833	420,068,878
Personal allowances paid as part of salary	24,312,420	12,695,948
Personal allowances paid as reimbursements	-	-

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	2020 - 2021	2019 - 2020
Personal allowances provided in kind	-	-
Pension and other social security contributions		
Compulsory national social security schemes	13,902,020	5,807,118
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments		
Total	4,296,737,801	4,193,011,541

12. USE OF GOODS AND SERVICES

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, Supplies and Services	24,694,847	19,900,753
Communication, Supplies and Services	34,175,896	23,084,144
Domestic Travel and Subsistence	231,426,992	271,583,178
Foreign Travel and Subsistence	2,008,600	6,832,375
Printing, Advertising and Information Supplies and Services	46,388,150	64,820,474
Rentals of Produced Assets	102,356,454	10,804,285
Training Expenses	206,107,472	196,388,309
Hospitality Supplies and Services	47,343,043	66,768,818
Insurance Costs	228,103,215	102,708,299
Specialised Materials and Supp	380,870,584	405,291,275
Office and General Supplies and Services	48,335,914	82,284,303
Fuel Oil and Lubricants	85,229,160	92,268,285
Other Operating Expenses	179,876,785	335,916,375
Routine Maintenance - Vehicles and other transport equipment	60,565,442	56,201,621
Routine Maintenance - Other Assets	43,873,352	48,044,578
Total	1,721,355,906	1,782,897,070

13. SUBSIDIES

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Subsidies to Public Corporations	87,662,213	81,274,567
See list attached	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(Insert name)	-	-
Total	87,662,213	81,274,567

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14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to County government entities		
County Assembly	791,841,400	876,406,892
Transfers to Health Centres and Dispensaries	-	-
Transfers to Other Counties	-	-
Transfer to National Government entities		
Refunds of Excess Disbursement for NARIGP from the National Treasury	-	-
TOTAL	791,841,400	876,406,892

15. OTHER GRANTS AND PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Scholarships and other Educational Benefits	45,450,020	68,463,439
Emergency Relief and Refugee Assistance	-	-
Capital Grants to other Levels of Government	25,812,246	-
Other Current Transfers, Grants and Subsidies	359,988,397	488,979,420
Other Capital Grants and Transfers	77,211,745	151,694,796
TOTAL	508,462,408	709,137,655

16. SOCIAL SECURITY BENEFITS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Government pension and retirement benefits		-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
	-	-
Total	-	-

17. ACQUISITION OF ASSETS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Non-Financial Assets		
Purchase of Building		-
Construction of Building	192,456,666	209,964,417
Refurbishment of Buildings	9,914,316	4,057,693
Construction of Roads	643,562,683	431,258,533
Construction and Civil Works	1,855,373,540	1,142,407,618
Overhaul and Refurbishment of Construction and Civil Works	681,259	-
Purchase of Vehicles and Other Transport Equipment	59,949,569	33,596,224
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	942,147	35,270
Purchase of Office Furniture and General Equipment	25,627,399	23,971,905

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	2020 - 2021	2019 - 2020
Purchase of ICT Equipment		
Purchase of Specialized Plant, Equipment and Machinery	92,950,464	155,029,334
Rehabilitation and Renovation of Plant, Machinery and Equipment	1,883,300	14,880,288
Purchase of Certified Seeds, Breeding Stock and Live Animals	6,665,840	36,978,354
Research, Studies, Project Preparation, Design & Supervision	396,570,563	212,752,553
Rehabilitation of Civil Works	22,352,888	5,678,033
Acquisition of Strategic Stocks and commodities	-	
Purchase of Specialized Plant	-	
Acquisition of land	-	
Acquisition of Other Intangible Assets		
Financial Assets		
Domestic Public Non-Financial Enterprises	100,000,000	1,398,440
Domestic Public Financial Institutions	-	-
Total	3,408,930,634	2,272,008,661

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

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

	2020 - 2021	2019 - 2020
	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

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	100,000
Other expenses	-	-
Total	-	100,000

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21. CASH AND BANK BALANCES

21A. BANK BALANCES

Account Name	Account No.	Name of Bank	Indicated whether Recurrent or Development	2020 - 2021	2019 - 2020
Kitui County Revenue Fund Account	1000171111	CBK – Haile Selassie	Revenue	376,385,287	87,448,057
Kitui County Recurrent Account	1000170654	CBK – Haile Selassie	Recurrent	49,304	13,966
Kitui County Development Account	1000170638	CBK – Haile Selassie	Development	10,148	31,574
Kitui County Deposit Account	1000217127	CBK – Haile Selassie	Deposit	226,884,299	198,686,201
Kitui County Transforming Health System for Universal Care Account	1000334142	CBK – Haile Selassie	Donor-Development	9,420,470	15,272,106
Kitui County National Agricultural Rural Inclusive Growth Project Account	1000366998	CBK – Haile Selassie	Development	5	8,264
Kitui Devolution Support Program Account	1000371064	CBK – Haile Selassie	Development	41,913,115	25,841,398
Kitui County Roads Maintenance Fuel Levy Account	1000353651	CBK – Haile Selassie	Development	59,987,264	89,272,467
Kitui County Kenya Urban Support Program Account (KUSP)	1000380799	CBK – Haile Selassie	Development	92,075,267	118,492,562
Kitui County Kenya Urban Support Program Account (KUSP)	1261784723	CBK – Haile Selassie	Recurrent	6,195,861	15,617,440
Kitui County ASAL Livestock Account (ASAL)	1000374608	CBK – Haile Selassie	Development	386	386
Kitui County Village Polytechnics Grant Account	1000367008	CBK – Haile Selassie	Donor Dev	362,908	569,147
Agricultural Sector Development Support Program Account (ASDSP)	1000367016	CBK – Haile Selassie	Development	218,616	-
Kitui County Standing Government Imprest Account	1140752995	KCB - Kitui	Recurrent	994	902
Kitui County Pro-poor programme Account	1149645113	KCB - Kitui	Recurrent	400,120	4,906,077
Kitui County Revenue Collection Account	1140752855	KCB - Kitui	Revenue	1,625,711	16,295,044
Kitui County National Agricultural Rural Inclusive Growth Project Account	01141810573100	Coop Bank - Kitui	Donor Dev	103,329,092	84,677,787
Agricultural Sector Development Support	01141810584600	Coop Bank - Kitui	Development	29,022,525	36,932,472

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Program Account (ASDSP)					
KCEP-CRAL Account	01141302244400	Coop Bank - Kitui	Donor Dev	794,259	2,871,592
Kitui County Health Insurance	01141810632201	Coop Bank - Kitui	Recurrent	944,844	1,085,086
Kitui County Health Insurance Cover	01141810632200	COOP-Kitui	Revenue	105	140,532
Kitui District Hosp Operations Account	01141303838201	Coop Bank - Kitui	Recurrent	749,142	299,194,267
Kauwi Sub District Hosp Operations Account	01141303838301	Coop Bank - Kitui	Recurrent	556,503	4,273,833
Nuu Sub District Hosp Operations Account	01141399535301	Coop Bank - Mwingi	Recurrent	33,971	10,421
Katulani Sub District Hosp Operations Account	1156667747	KCB - Kitui	Recurrent	12,115	55,288
Ikanga Sub District Hosp Operations Account	1156671523	KCB - Kitui	Recurrent	80,886	100,014
Mutito Sub District Hosp Operations Account	1156804256	KCB - Kitui	Recurrent	69,038	392,423
Mwingi District Hosp Operations Account	1156709008	KCB -Mwingi	Recurrent	1,263,620	1,706,687
Tseikuru Sub District Hosp Operations Account	1156757614	KCB -Mwingi	Recurrent	4,065	458,135
Migwani Sub District Hosp Operations Account	1156714397	KCB -Mwingi	Recurrent	1,254,608	767,167
Kyuso Sub District Hosp Operations Account	1156755654	KCB -Mwingi	Recurrent	87,631	1,767,278
Zombe Sub District Hosp Operations Account	1220157570	KCB-Kitui	Recurrent	44,190	101,843
Mutomo Subdistrict Hosp Operations Account	1219303062	KCB-Mutomo	Recurrent	2,423	51,108
Ikutha Sub District Hosp Operations account	1217309373	KCB-Mutomo	Recurrent	142,430	3,574,133
Kyangi Sub District Hosp Operations Account	01001036319100	NBK - Kitui	Recurrent	42,347	89,811
COVID-19 ACCOUNT	1000455543	CBK – Haile Selassie	Recurrent	90,405,232	-
Emergency Locust Response Project	01141811642100	COOP-Kitui	Development	28,762,570	-
Total				1,073,131,351	1,010,705,463

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21B. CASH IN HAND

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency		1,085,538
Cash in Hand – Held in foreign currency	-	-
Total	-	1,085,538

Cash in hand should also be analysed as follows:

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Location 1 - Ministry of Trade, Industry, IT and Cooperatives	-	
Location 2 - Ministry of Finance & Economic Planning - Payments		600.00
Location 3 - Kitui Level IV Hospital		78,437
Location 4 - Mwingi Level IV Hospital		65,120
Location 5 - Ministry of Finance & Economic Planning - Receipts		641,307
Location 6 - Ministry of Agriculture - ATC		43,400
Location 7 - Mwingi Town - Revenue Office		256,674
Location 8		
Total	-	1,085,538

22. ACCOUNTS RECEIVABLE

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Government Imprests	2,359,200	2,717,300
Other Advances	11,409,002	2,835,600
Clearance Accounts	-	-
Total	13,768,202	5,552,900

Government Imprest Holders				
Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Paid	Balance
SHADRACK MATUKU MUSYOKA	25-Nov-20	34,300.00		34,300
SHADRACK MATUKU MUSYOKA	24-Feb-21	116,200.00		116,200
JOSEPH MWENDWA MUTINDA	15-Dec-20	214,600.00		214,600
GEOFFRICK KALI NZYOKI	29-Dec-20	327,600.00		327,600
JOEL MUSEMI MULWA	29-Dec-20	327,600.00		327,600
NICHOLAS KYALO NGOTA	24-Dec-20	358,000.00		358,000
FESTUS THOMAS MBUTHI	29-Apr-21	609,000.00		609,000
GEOFFRICK KALI NZYOKI	27-Oct-20	302,400.00		302,400

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Government Imprest Holders				
Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Paid	Balance
STEVE MBIKO NDOLO	24-Dec-20	69,500.00		69,500
		2,359,200		2,359,200

23. ACCOUNTS PAYABLE

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Deposits - Retentions	226,884,299	198,686,201
Total	226,884,299	198,686,201

24. FUND BALANCE BROUGHT FORWARD

	2020 - 2021	2019 - 2020
	Kshs	Kshs
CRF Account	87,448,057	500,759,411
Development Account	373,969,754	228,312,870
Recurrent Account	350,601,452	24,586,174
Cash in hand	1,085,538	1,130,781
Accounts Receivables	5,552,900	9,754,926
Total	818,657,700	764,544,162

Note: Recurrent and Development balances are summaries of the account in those categories rather than a single account balance

25. PRIOR YEAR ADJUSTMENTS

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

Description of the error	Balance b/f	Adjustments	Adjusted Balance b/f
	FY 2019/20 as per FS		FY 2020/21
	Kshs	Kshs	Kshs
Bank account Balances	23,643,073	(23,643,073)	0
Cash in hand	-	0	0
Accounts Payables	-	0	0
Receivables	-	0	0
Returned CRF issues	764,544,162	(818,657,700)	(764,544,162)
Total	788,187,235	(842,300,773)	(764,544,162)

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The figure of 23,643,073 reflects adjustment of an overlap on bank balances reported in the CRF for the FY 2019/2020 and still captured as part of revenue collection for the FY 2020/21. The adjustment is therefore to correct this anomaly brought about by difference in reporting periods.

26. INCREASE/ (DECREASE) IN ACCOUNT RECEIVABLES

Description of the error	2020 - 2021	2019 - 2020
	Kshs	Kshs
Outstanding Imprest as at 1 st July 2020 (A)	5,552,900	9,754,926
Receivables as at 30th June 2021 (B)	13,768,202	5,552,900
Net changes in account receivables C=B-A	8,215,302	(4,202,026)

27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Deposit, Retentions and Gratuity as at 1 st July 2020 (A)	198,686,201	293,838,841
Deposit, Retentions and Gratuity held during the year (B)	193,731,982	144,230,655
Deposit, Retentions and Gratuity paid during the Year (C)	165,533,884	239,383,295
Net changes in account receivables D= A+B-C	28,198,098	(95,152,640)

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1.3. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	95,721,215	39,225,407	47,397,136	87,549,464
Construction of civil works	826,729,058	121,126,792	253,113,713	694,742,136
Supply of goods	85,568,457	54,053,617	-	139,622,074
Supply of services	29,762,303	42,970,446	1,044,444	71,688,376
Total	1,037,781,032	257,376,262	301,555,293	993,602,049

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	1,195,000	-	1,195,000
Total	-	1,195,000	-	1,195,000

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OTHER IMPORTANT DISCLOSURES (Continued)

3. Other Pending Payables (See Annex 4)

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2019/2020			FY 2020/2021
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	14,189,600	144,939,859	74,099,474.60	85,029,984
Amounts due to County Government entities	7,629,261	1,911,050	-	9,540,311
Amounts due to third parties	-	-	-	-
Total	21,818,861	146,850,908	74,099,475	94,570,295

4. External Assistance

Description	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

a) External assistance relating to loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c). Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

f. External Assistance paid by Third Parties on behalf of the County Executive by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

5. Payments by Third Party on Behalf of the County Executive

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

5.1 Classification by Source

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES	2020/2021	2019/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Executive:

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

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OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	70,185,587	71,172,120
Transfers to related parties		
Transfer to the County Assembly	791,841,400	876,406,892
Transfers to other County Government Entities-Facilities	100,000,000	709,137,655
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g., schools and welfare	-	-
Transfers to County Water Service Providers		-
Expenses paid on behalf of County Water Service Providers	87,662,213	81,274,567
Total Transfers to related parties	1,049,689,200	1,737,991,234
Transfers from related parties		
Transfers from the Exchequer	10,135,143,499	8,872,917,771
Transfers from MDAs	420,933,885	665,154,355
Transfers from SCs and SAGAs- National Government		
Transfers from donor funding	7,668,969	-
Total Transfers from related parties	10,563,746,352	9,538,072,126

7. Establishment of other County Government Entities

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

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OTHER IMPORTANT DISCLOSURES (Continued)

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

8. Disclosure of Balances in Revenue Collection Accounts

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

Name of Bank, Account No. & currency	Account Number	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
			Kshs	Kshs
<i>Kitui County Revenue Fund Account</i>	1000171111		376,385,287	87,448,057
<i>Kitui County Revenue Collection Account</i>	1140752855		1,625,711	16,295,044
<i>Kitui County Health Insurance Cover</i>	01141810632200		105	140,532
Total			378,011,103	103,883,633

OTHER IMPORTANT DISCLOSURES (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2020/21 amounts relating to leased medical equipment was Kshs 0 (2019/2020 Kshs 0).

10. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

11. Covid-19 Funds

	2020-2021	2019-2020
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (Note 3)	-	188,788,000
Other donations for Covid-19 received directly (Note 2)	-	300,000,000
Others (DANIDA)	-	9,730,000
Total Receipts	-	498,518,000
Payments		
Purchase of Covid-19 materials- masks, sanitizers etc	30,990,685	-
Purchase of beds and ICU units	22,158,535	-
Subsidies to the community	-	-
Payment of hospital bills	188,419,150	-
Donations to schools and other institutions	-	-
Other expenses (Medical Staff Allowances)	166,544,398	-
Total payments	408,112,768	-
Balance in the Covid-19 Fund	90,405,232	498,518,000

**1.4. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S
 RECOMMENDATIONS**


The follow up on the issues raised by the external auditors during previous audits for the previous years have been handled at both the County Assembly level and the Senate. The report for the financial year 2019/2020 is yet to be released.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

CEC, County Treasury

Sign..... 

Date..... 13/11/2022

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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	759,410,100	2,914,015,500	2,207,587,500	3,708,747,000	9,589,760,100
Level 5 Hospitals	-	-	-	-	0
DANIDA - Universal Healthcare in Devolved Units Programme	-	12,555,000	12,555,000	-	25,110,000
World Bank – THUSCP	-	-	18,567,407	18,304,835	36,872,242
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	190,631,819	-	8,586,382	199,218,201
Kenya Devolution Support Programme	-	-	45,000,000	112,815,048	157,815,048
Youth Polytechnic support grant	-	-	46,074,947	46,074,947	92,149,894
Abolishment of user fees in health centres and dispensaries	-	-	-	22,499,906	22,499,906
Kenya Urban Support Programme	-	-	-	126,367,908	126,367,908
Agriculture Sector Development Support Project (ASDSP)	-	-	12,711,032	218,616	12,929,648
Ministry of Agriculture - LOCUST PROJECT	-	-	-	29,223,000	29,223,000
Ministry of Agriculture - KCEP PROJECT	-	5,469,581	2,199,388	-	7,668,969
Kenya Roads Board (Road Maintenance Fuel Levy Fund)	-	66,032,859	66,032,859	132,065,719	264,131,437
Construction of County Headquarters	-	-	-	-	0
Total	759,410,100	3,188,704,759	2,410,728,133	4,204,903,361	10,563,746,353

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Date of LPO/LSO	Original Amount	Balance at the beginning of the year	Addition during the year	Amount paid during the year	Outstanding balance	Comments
Construction of buildings							
Motouly Works	5-9-2018	400,000	400,000		-	400,000	Payable
Judesa Supplies Limited	3-24-2021	1,141,600		1,141,600	-	1,141,600	Payable
Woodly Global Solutions Limited	6-2-2021	4,741,777		4,741,777	-	4,741,777	Payable
Dibbie Contractors Limited	6-16-2015	10,272,760	2,050,000		-	2,050,000	Payable
Liberty Group Kenya Ltd	9-2-2017	43,975,009	43,975,009		41,661,642	2,313,367	Payable
Mtoria Agency	5-30-2019	180,000	180,000			180,000	Payable
Mumondilis Ltd	2-16-2018	314,865	314,865			314,865	Payable
Royal Contractors Limited	10-28-2015	368,140	368,140			368,140	Payable
Lamrinet Kenya Ltd	5-24-2019	550,000	550,000			550,000	Payable
Syowali General Contractors Ltd	10-15-2019	700,000	700,000			700,000	Payable
B.H.U Construction Limited	9-10-2018	1,115,630	1,115,630			1,115,630	Payable
Aquaflow Co Ltd	4-30-2020	746,380	746,380			746,380	Payable
Flucoski Supplies	5-7-2018	1,185,079	1,185,079		895,079	290,000	Payable
Mannatex Construction Ltd	4-29-2020	345,676	345,676		-	345,676	Payable
Susgam Ltd	4-15-2020	431,520	431,520		-	431,520	Payable
Kavuti Company Limited	4-3-2020	753,760	753,760		393,920	359,840	Payable
Matingani Engineering Co Ltd	5-4-2020	2,601,495	2,601,495		2,301,495	300,000	Payable
M/S Kamundiu Enterprise	4-23-2021	1,253,620		563,150	-	563,150	Payable
Mwiki Women Construction and Suppliers Co Lt	2-20-2021	1,255,380		680,300	-	680,300	Payable
M/S Balife Company	2-18-2021	1,256,580		1,000,000	-	1,000,000	Payable

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Supplier of Goods or Services	Date of LPO/LSO	Original Amount	Balance at the beginning of the year	Addition during the year	Amount paid during the year	Outstanding balance	Comments
Limited							
Kimwemwe Group (K) Limited	2-17-2021	1,089,310		1,089,310	-	1,089,310	Payable
M/S Mercyleen Supplies And Construction Co.Ltd	2-17-2021	1,147,533		1,147,533	-	1,147,533	Payable
M/S Kyedate Enterprise Ltd	2-20-2021	1,150,100		1,150,100	-	1,150,100	Payable
M/S Vecho Enterprise	2-16-2021	1,198,645		1,198,645	-	1,198,645	Payable
Androndaa Supplies and Contractor	4-15-2021	1,259,350		1,259,350	-	1,259,350	Payable
Baute Contractors	3-29-2021	4,955,100		4,955,100	-	4,955,100	Payable
Vanrich General Merchants Limited	4-6-2020	3,987,680	3,987,680		2,145,000	1,842,658	Payable
Vanrich General Merchants	3-25-2020	3,987,650	3,987,650		-	3,987,650	Payable
Ballife Company Ltd	3-4-2020	47,975	47,975			47,975	Payable
M/S Kabati Silver Enterprises And Communication	2019-2020	81,900	81,900			81,900	Payable
Jagab Company Ltd	1-24-2020	91,500	91,500			91,500	Payable
Riste Collection Limited	2-4-2020	160,050	160,050			160,050	Payable
Bavko Engineering (K) Limited	2-4-2020	170,551	170,551			170,551	Payable
Ituramuura Construction Company Ltd	2017-2018	221,830	221,830			221,830	Payable
Kenstanz Co. Ltd	23/5/2018	284,722	284,722			284,722	Payable
Techno Bee Ventures Services	3-4-2020	309,860	309,860			309,860	Payable
Balife Company Ltd	12-6-2020	334,270	334,270			334,270	Payable
Wamurwara Investments	3-4-2020	348,550	348,550			348,550	Payable
Mbenzi Construction Company Ltd	5-23-2018	351,835	351,835			351,835	Payable

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South East Agencies Limited	5-22-2018	371,955	371,955			371,955	Payable
General Terrazzo And Marble Contractors Ltd	6-20-2020	381,176	381,176			381,176	Payable
South East Agencies Limited		387,630	387,630			387,630	Payable
Taipet Investments	6-26-2018	389,204	389,204			389,204	Payable
Kaskawash Enterprises	10-6-2020	398,070	398,070			398,070	Payable
General Terrazzo And Marble Contractors Ltd	6-17-2020	414,004	414,004			414,004	Payable
One Rhino Construction	2019-2020	430,520	430,520			430,520	Payable
One Rhino Construction	6-16-2020	430,520	430,520			430,520	Payable
Shadaria Enterprises	3-4-2020	469,220	469,220			469,220	Payable
Rutniq Enterprises	6-30-2020	494,700	494,700			494,700	Payable
Ndakale Company Limited	6-20-2018	502,800	502,800			502,800	Payable
Phyjam Company Limited	5-5-2017	506,200	506,200			506,200	Payable
Persam Office Solutions	6-23-2018	512,980	512,980			512,980	Payable
Rachcon Investments	11-10-2018	512,991	512,991			512,991	Payable
Dwakerri Digital Enterprise	2019-2020	522,140	522,140			522,140	Payable
Mijogavah Suppliers & Investment P.O Box 28-90401	2019-2020	554,000	554,000			554,000	Payable
Mijogavah Suppliers and Investment	6-15-2020	554,000	554,000			554,000	Payable
Ngomoni General Contractors	10-31-2018	570,410	570,410			570,410	Payable
Winmark Printers	5-18-2018	572,800	572,800			572,800	Payable
Kishkum Enterprise	3-4-2020	612,300	612,300			612,300	Payable
Kisuko K. Ltd	2-17-2021	628,440		628,440		628,440	Payable

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Clanicfay Investment Limited	9-4-2020	633,910	633,910			633,910	Payable
Vecho Enterprises	10-6-2020	688,260	688,260			688,260	Payable
Bermi Constructions Limited	2019-2020	700,000	700,000			700,000	Payable
Mbitini Promise Enterprise	8-22-2016	712,050	712,050			712,050	Payable
Marico Jay Distributors	6-16-2020	730,519	730,519			730,519	Payable
Jasamu And Lilian Contractors	6-1-2017	747,963	747,963			747,963	Payable
Tarusik Three Enterprises	1-6-2021	748,991		748,991		748,991	Payable
Lynmusi Enterprises	6-16-2020	759,435	759,435			759,435	Payable
Kandu Contractors and Civil Engineering Ltd	3-15-2017	780,890	780,890			780,890	Payable
Moskit Solutions Limited	2019-2020	818,081	818,081			818,081	Payable
Hejoki Company Limited	4-1-2020	921,201	921,201			921,201	Payable
Vajomuh General Supplies	2-4-2021	947,840		947,840		947,840	Payable
Afidel Africa Engineering & Construction Ltd	12-6-2020	955,110	955,110			955,110	Payable
Ndandini Dymo Enterprises	6-16-2020	958,114	958,114			958,114	Payable
Kayveeh Ventures Limited	5-23-2018	982,790	982,790			982,790	Payable
Judisha Merchants	2-4-2021	985,947		985,947		985,947	Payable
Kaydee Suoolies and Allied Works Ltd	6-17-2021	987,960		987,960		987,960	Payable
Dwacellia Agencies Ltd	6-17-2020	989,270	989,270			989,270	Payable
Sebekarlinne Enterprises	6-13-2020	990,770	990,770			990,770	Payable
Neema Grace Enterprises	2019-2020	997,620	997,620			997,620	Payable
Neema Grace Enterprises	6-14-2020	997,620	997,620			997,620	Payable
Jomwo Contractors Limited	9-2-2021	1,002,760		1,002,760		1,002,760	Payable

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Nikomus Enterprises	9-2-2021	1,095,500		1,095,500		1,095,500	Payable
Jofetus Company Ltd	4-29-2021	1,199,958		1,199,958		1,199,958	Payable
Yanzuu Enterprises Ltd	4-5-2021	1,285,300		1,285,300		1,285,300	Payable
Katethya Investment	2-13-2021	1,309,787		1,309,787		1,309,787	Payable
Young Rays Solutions	2-16-2020	1,348,250	1,348,250			1,348,250	Payable
General Terrazzo and Marble Contractors Limited	2019-2020	1,462,122	1,462,122			1,462,122	Payable
Kaytonic Enterprises Ltd	8-2-2021	1,540,603		1,540,603		1,540,603	Payable
Ngonzea Enterprises	4-5-2021	1,567,850		1,567,850		1,567,850	Payable
Level Up Enterprises	4-13-2021	1,638,930		1,638,930		1,638,930	Payable
Emasidon Company Limited	2-13-2021	1,666,700		1,666,700		1,666,700	Payable
Civiltech Energy Solutions	5-2-2021	1,692,702		1,692,702		1,692,702	Payable
Yanzuu Enterprises Ltd	6-5-2021	1,999,275		1,999,275		1,999,275	Payable
Metarock Company Ltd	4-21-2020	2,863,693	2,863,693			2,863,693	Payable
Sub-Total		144,691,512	95,721,215	39,225,407	47,397,136	87,549,464	
Construction of Civil Works							
Datush Enterprises	6-22-2021	393,000		393,000		393,000	Payable
Wincomp Services Limited	9-12-2014	56,123,202	56,123,202		50,510,882	5,612,320	Payable
County Silicom Systems	22/6/2021	1,236,670		1,236,670		1,236,670	Payable
Tillen Agencies	3-7-2020	1,268,946		1,268,946		1,268,946	Payable
Edge Cube Holding Limited	4-2-2021	1,782,060		1,782,060	-	1,782,060	Payable
Jackdox Oasis Limited	3-2-2021	2,989,400		2,427,720	-	2,427,720	Payable
Vanrich General Merchants Limited	3-2-2021	4,751,328		3,563,496	-	3,563,496	Payable
Marmut Suppliers	3-12-2018	70,000,000	70,000,000		56,000,000	14,000,000	Payable
Mumondilis Ltd	5-9-2018	250,000	250,000			250,000	Payable

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Morsam Solutions	12-13-2016	377,230	377,230			377,230	Payable
Millennium Strategy Ent. Ltd	12-13-2017	447,980	447,980			447,980	Payable
Mvumilivu Ventures And General Contractors	4-20-2016	627,537	627,537			627,537	Payable
Millennium Strategy Ent. Ltd	6-17-2015	651,062	651,062			651,062	Payable
Artic Builders And General Contractors	12-9-2018	928,820	928,820			928,820	Payable
Millennium Strategy Ent. Ltd	12-13-2017	1,955,955	1,955,955			1,955,955	Payable
Mwimuka Ltd	4-23-2020	2,706,000	2,706,000			2,706,000	Payable
Global Construction and Software Ltd	6-11-2020	3,512,136		800,400	-	800,400	Payable
Waklumi Contractors Ltd	5-31-2021	2,093,452		2,093,452	-	2,093,452	Payable
Mafremumu Contractors Ltd	5-31-2021	2,281,000		2,281,000	-	2,281,000	Payable
Nemric Company Ltd	5-14-2020	2,822,654	2,822,654			2,822,654	Payable
Mumondilis Limited	4-1-2021	23,450,000		23,450,000		23,450,000	Payable
Tethyau Ventures	12-6-2020	311,259		311,259		311,259	Payable
Rolarique Contractors	12-16-2020	869,869		869,869	525,543	344,326	Payable
Liawan Contractors	12-22-2021	1,297,206		1,297,206		1,297,206	Payable
Mumamu Contractors Limited	6-2-2021	4,875,340		4,875,340		4,875,340	Payable
Geospan Services	6-23-2020	1,247,612	1,247,612			1,247,612	Payable
Level Up Enterprises	2-4-2021	1,021,640		1,021,640		1,021,640	Payable
Waves Engineering	3-4-2021	1,093,076		1,093,076		1,093,076	Payable
Kyandula Ventures Ltd	2-5-2021	1,414,116		1,414,116		1,414,116	Payable
Caribbs Systems	2-6-2021	1,910,674		1,910,674		1,910,674	Payable

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Katulani Contractors Building	2-4-2021	2,043,314		2,043,314		2,043,314	Payable
Moesh Enterprises	11-10-2021	3,511,817		3,511,817		3,511,817	Payable
Jodimic (K) Limited	2-5-2021	3,669,532		3,669,532		3,669,532	Payable
Mbaute Contractors	2-5-2021	4,976,000		4,976,000		4,976,000	Payable
Jemmina Holdings Ltd	30-06-2020	23,148,750	23,148,750			23,148,750	Payable
Andrew Musyoka Mutinda Junior Fountain Supplies Ltd	6-30-2021	1,378,000		1,378,000	-	1,378,000	Payable
Daness Contractors	3-26-2021	546,400		546,400	-	546,400	Payable
Nenny Enterprises Ltd	10-8-2020	450,000		450,000	-	450,000	Payable
Shons General Merchants Ltd	5-29-2021	2,381,937		2,381,937	-	2,381,937	Payable
Kaireco Company Limited	12-13-2018	464,000	464,000		-	464,000	Payable
Liawan Contractors	4-30-2020	997,116	997,116		450,000	547,116	Payable
Kasy Ventures	6-30-2020	633,137	633,137		-	633,137	Payable
Felidae Company Limited	4-11-2020	3,938,200	3,938,200		2,953,650	984,550	Payable
Staradams Enterprise Ltd	4-16-2020	1,449,700	1,449,700		1,047,067	402,633	Payable
Seisma Company Limited	5-15-2020	3,611,306	3,611,306		3,111,306	500,000	Payable
M/S Waves Engineering and Civil Works Ltd	6-2-2020	1,648,150	1,648,150		-	1,648,150	Payable
Chenduu Construction Contractors	4-30-2021	2,591,460		2,591,460	-	2,591,460	Payable
Sukajos Ltd	4-30-2020	1,326,110	1,326,110		1,046,110	280,000	Payable
Chedu Constructors	4-30-2020	2,523,801	2,523,801		2,175,800	348,001	Payable
Dwacellia Agencies Ltd	4-9-2020	1,328,110	1,328,110		-	1,328,110	Payable
Purisa Company Ltd	6-10-2019	2,128,700	2,128,700		-	2,128,700	Payable
Davko Engineering K. Ltd	6-29-2019	3,791,135	3,791,135		1,168,135	2,623,000	Payable
	5-9-2019	3,977,026	3,977,026		-	3,977,026	Payable

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Ferrika Contractors	5-2-2021	185,513		185,513		185,513	Payable
Dots Commercial Services Ltd	6-17-2020	190,030	190,030			190,030	Payable
Markangel Ltd	6-15-2020	191,167	191,167			191,167	Payable
Jukate Enterprises	6-6-2020	194,190	194,190			194,190	Payable
Save Commodities Limited	2019-2020	205,282	205,282			205,282	Payable
Jakamu Builders and Contractors Ltd	2019-2020	214,042	214,042			214,042	Payable
Civiltech Energy Solutions Ltd	11-6-2020	217,591	217,591			217,591	Payable
Estalorique Enterprises-	2019-2020	227,340	227,340			227,340	Payable
Busy Man Contractors Ltd	2019-2020	330,940	330,940			330,940	Payable
Wakirumbu Services	4-4-2020	342,618	342,618			342,618	Payable
Wika Inerstate Traders	6-16-2020	362,653	362,653			362,653	Payable
M/S Young Rays Solutions	2019-2020	367,950	367,950			367,950	Payable
Tillen Agencies	2019-2020	536,207	536,207			536,207	Payable
Civiltech Energy Solutions Ltd	2-13-2021	656,870		656,870		656,870	Payable
Fanda Wired Enterprises Ltd	4-17-2020	702,119	702,119			702,119	Payable
Brephil Enterprise Limited	4-17-2020	741,994	741,994			741,994	Payable
Fredna Contractors Ltd	12-2-2021	785,000		785,000		785,000	Payable
Faydams Investments	8-2-2021	800,417		800,417		800,417	Payable
Jongizi Enterprises	17/6/2020	830,263	830,263			830,263	Payable
Centkim Enterprises	16/6/2020	855,574	855,574			855,574	Payable
Ben One Touch	2-24-2021	944,937		944,937		944,937	Payable
Mwimuka Limited	5-2-2021	1,085,685		1,085,685		1,085,685	Payable
Elamu Company Limited	2-3-2021	1,103,778		1,103,778		1,103,778	Payable

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Rockcrest Group Limited	4-29-2021	1,183,205		1,183,205		1,183,205	Payable
Frafa Logistics And Construction Limited	2-11-2021	1,234,610		1,234,610		1,234,610	Payable
Katreco Company Ltd	2-22-2021	1,261,000		1,261,000		1,261,000	Payable
Mwalo International Limited	3-4-2020	1,304,915	1,304,915			1,304,915	Payable
Superfix Contractors & General Supplies Ltd	12-2-2021	1,391,654		1,391,654		1,391,654	Payable
Muathe Innovators Company Ltd	9-2-2021	1,440,000		1,440,000		1,440,000	Payable
Kilokali Investments	2-13-2021	1,491,688		1,491,688		1,491,688	Payable
M/S Dmitri Company Limited	2019-2020	1,501,000	1,501,000			1,501,000	Payable
Dmitri Company Ltd	7-4-2021	1,501,000		1,501,000		1,501,000	Payable
Kilinga Enterprise Limited	2-15-2021	1,526,058		1,526,058		1,526,058	Payable
Hope (K) Merchants	8-2-2021	1,646,365		1,646,365		1,646,365	Payable
Rhojo Works Construction Co. Ltd	4-2-2021	1,683,332		1,683,332		1,683,332	Payable
Wawika Construction Company Ltd	4-2-2021	1,695,885		1,695,885		1,695,885	Payable
Purisa Company Ltd	4-2-2021	1,702,088		1,702,088		1,702,088	Payable
Classmould Designers	2-16-2021	1,729,418		1,729,418		1,729,418	Payable
Save Commodities Limited	1-4-2020	1,745,690	1,745,690			1,745,690	Payable
Dwacellia Agencies Ltd	7-4-2021	1,755,650		1,755,650		1,755,650	Payable
Feldae Company Limited	6-1-2021	1,765,575		1,765,575		1,765,575	Payable
Beavmas Investments	2-13-2021	1,792,889		1,792,889		1,792,889	Payable
Bridgecon Holdings Limited	8-2-2021	1,808,539		1,808,539		1,808,539	Payable

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Syongula Construction Company Ltd	10-2-2021	1,859,429		1,859,429		1,859,429	Payable
Syongula Construction Company Ltd	8-2-2021	1,860,565		1,860,565		1,860,565	Payable
Blueberry Enterprises Ltd	2-11-2021	1,884,578		1,884,578		1,884,578	Payable
Phijahira Agencies Enterprises Limited	6-26-2020	1,916,265	1,916,265			1,916,265	Payable
Dormax General Supplies Limited	6-26-2020	1,980,200	1,980,200			1,980,200	Payable
Kisbit (K) Limited	2-4-2020	1,999,000	1,999,000			1,999,000	Payable
Kitui County Government	2-4-2020	4,483,674	4,483,674			4,483,674	Payable
Dwacellia Agencies Ltd	2-4-2020	7,980,000	7,980,000			7,980,000	Payable
Racdamui City Investment Ltd	7-4-2021	9,712,680		9,712,680		9,712,680	Payable
Taraji Co. Ltd	2017-2018	8,485,200	8,485,200			8,485,200	Payable
Malili Construction and Engineering Works Ltd	2017-2018	4,395,972	4,395,972			4,395,972	Payable
Artic Builders & General Contractors	2017-2018	12,205,081	12,205,081			12,205,081	Payable
Mumoni Company Ltd	2017-2018	13,673,048	13,673,048		13,673,048	-	Payable
Kangama Builders and Contractors Ltd	2017-2018	2,932,098	2,932,098			2,932,098	Payable
Kangama Builders & Contractors Ltd.	2017-2018	3,811,297	3,811,297			3,811,297	Payable
Palace Management Company	2017-2018	1,502,399	1,502,399			1,502,399	Payable
Kamwando Enterprises Limited	2017-2018	4,849,559	4,849,559		4,849,559	-	Payable
Mutindi General	2017-2018	6,001,852	6,001,852		6,001,852	-	Payable
		8,120,464	8,120,464			8,120,464	Payable

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Contractors							
June Engineering Services Limited	2017-2018	9,477,604	9,477,604		9,477,604	-	Payable
Rene Industries Ltd	2017-2018	22,521,184	22,521,184			22,521,184	Payable
Royce Building & General Contractors Ltd	2017-2018	11,550,503	11,550,503			11,550,503	Payable
Malulani Investments Limited	2017-2018	9,844,247	9,844,247			9,844,247	Payable
Watama General Supplies	2017-2018	16,083,852	16,083,852			16,083,852	Payable
Jackmer Contractors Ltd	2017-2018	10,100,758	10,100,758		10,100,758	-	Payable
Kasco Investment Limited	2017-2018	7,134,860	7,134,860			7,134,860	Payable
Rutigil Enterprises	2017-2018	10,532,730	10,532,730		10,532,730	-	Payable
Lybon Company Limited	2017-2018	11,180,748	11,180,748		11,180,748	-	Payable
Jaci General Investment	2017-2018	19,626,176	19,626,176			19,626,176	Payable
Kyangonza Construction	2017-2018	7,366,400	7,366,400			7,366,400	Payable
Carotox Supplies	2017-2018	7,941,135	7,941,135			7,941,135	Payable
Glogra General Suppliers & Contractors	2017-2018	14,162,898	14,162,898		9,800,724	4,362,174	Payable
Miambani Valley General Contractors Ltd	2017-2018	10,191,528	10,191,528			10,191,528	Payable
Konza Works Construction & Engineering Ltd	2017-2018	18,204,912	18,204,912			18,204,912	Payable
Mosline Enterprises Ltd.	2017-2018	7,996,112	7,996,112			7,996,112	Payable
Three Ranks (K) Ltd	2017-2018	8,980,966	8,980,966			8,980,966	Payable
Afriserve International Ltd	2017-2018	7,498,582	7,498,582			7,498,582	Payable
Renah & Renard Limited	2017-2018	13,214,303	13,214,303			13,214,303	Payable
Aridsun Contractors	2017-2018	21,373,933	21,373,933			21,373,933	Payable
Syano Roads and Bridges Ltd	2017-2018	25,275,084	25,275,084			25,275,084	Payable

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Landi Investments Ltd	2017-2018	11,614,642	11,614,642			11,614,642	Payable
Chambalili Trading Company Ltd	2017-2018	11,673,022	11,673,022			11,673,022	Payable
Nasicom Logistics Limited	2017-2018	5,907,880	5,907,880			5,907,880	Payable
End Engineering & Construction Company Ltd	2017-2018	6,539,818	6,539,818			6,539,818	Payable
Katungate Contractors Ltd	2017-2018	24,186,844	24,186,844			24,186,844	Payable
Markwell Services Limited	2017-2018	5,620,200	5,620,200			5,620,200	Payable
Mukesh Technical Services	2017-2018	16,509,294	16,509,294		16,509,294	-	Payable
Jomeg Contractors	2017-2018	11,790,378	11,790,378			11,790,378	Payable
Dunhill Works Ltd	2017-2018	9,808,798	9,808,798			9,808,798	Payable
Semeha Engineering Ltd	2017-2018	3,768,756	3,768,756			3,768,756	Payable
Western Holding Ltd	2017-2018	6,542,748	6,542,748			6,542,748	Payable
Jacklo Company Ltd	2017-2018	4,932,862	4,932,862			4,932,862	Payable
One Rhino Construction Ltd	2017-2018	3,569,446	3,569,446			3,569,446	Payable
Lyjos Enterprises	2017-2018	5,983,879	5,983,879			5,983,879	Payable
Shatiti Enterprises Ltd	2017-2018	5,750,654	5,750,654			5,750,654	Payable
Keith Reuben Property Group Ltd	2017-2018	15,685,759	15,685,759			15,685,759	Payable
Mwatshi Construction Company	2017-2018	8,353,772	8,353,772			8,353,772	Payable
Logic Links Limited	2017-2018	4,890,909	4,890,909			4,890,909	Payable
Delta Agri-Tech and Engineering Ltd	2017-2018	9,100,434	9,100,434			9,100,434	Payable
Felikeys (K) Ltd	2017-2018	9,210,261	9,210,261		9,210,261	-	Payable
Ikoo Limited	2017-2018	15,068,375	15,068,375			15,068,375	Payable
Homenet Construction Company Ltd	2017-2018	505,486	505,486			505,486	Payable

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Nzusson Construction & Engineering Works Ltd.	2017-2018	2,172,204	2,172,204			2,172,204	Payable
Diasco Limited	2017-2018	17,853,125	17,853,125		14,824,244	3,028,881	Payable
Kivui General Suppliers & Contractors	2017-2018	8,675,451	8,675,451			8,675,451	Payable
Mwingi Busara Enterprises Ltd	2017-2018	5,280,436	5,280,436			5,280,436	Payable
Dannycot Enterprises Ltd	2017-2018	7,000,774	7,000,774			7,000,774	Payable
Festo Construction and Engineering Co. Ltd	2017-2018	17,429,928	17,429,928		17,429,928	-	Payable
Fragajo Suppliers Construction Co. Ltd	2017-2018	534,470	534,470		534,470	-	Payable
Hildom Investment Ltd	2017-2018	1,287,967	1,287,967			1,287,967	Payable
Kisuko Building Construction Ltd	2017-2018	968,868	968,868			968,868	Payable
Ndamuma Construction Ltd	2017-2018	7,150,124	7,150,124			7,150,124	Payable
Signature Contractors	2017-2018	6,602,009	6,602,009		-	6,602,009	Payable
Sub-Total		952,317,098	826,729,058	121,126,792	253,113,713	694,742,136	
Supply of Goods							
Crown Motors Group Ltd	10-11-2019	506,190	506,190			506,190	Payable
Gameco Construction	2-24-2021	461,900		461,900		461,900	Payable
Adzest Computer Services	2-5-2021	1,158,280		1,158,280		1,158,280	Payable
Gruda Investment	2-6-2021	199,900		199,900		199,900	Payable
Global Constructors Agencies and Software	2-6-2021	351,695		351,695		351,695	Payable
Jaclintechologies		399,705		399,705		399,705	Payable
Meg General Contractors Limited	11-2-2021	429,770		429,770		429,770	Payable

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Jeredella Ventures	1-24-2021	435,740		435,740	-	435,740	Payable
Jeggams Enterprises	2-6-2021	686,112		446,122	-	446,122	Payable
Uhiko Enterprises	15/05/2018	859,100	859,100		-	859,100	Payable
Yumbiz Enterprises	31/05/2018	889,136	889,136		-	889,136	Payable
Rusky Enterprises	16/05/2018	916,820	916,820		-	916,820	Payable
Shemmart Enterprises	3-2-2021	1,292,960		1,292,960	-	1,292,960	Payable
Cyberbase Printers	10-1-2019	2,347,800	1,538,592			1,538,592	Payable
Pamwanzai Enterprises	3-2-2021	1,691,384		1,691,384	-	1,691,384	Payable
Mumo And Mumo Logistics	24/06/2020	1,889,910	1,889,910		-	1,889,910	Payable
Domajo Agencies Ltd	13/09/2019	2,476,715	2,476,715		-	2,476,715	Payable
Glafel Contractors and General Supplies Ltd	23/06/2020	3,994,700	3,994,700		-	3,994,700	Payable
Ridmas Pharmacy	13/09/2017	4,133,779	4,133,779		-	4,133,779	Payable
Newell Limited	25/06/2020	4,661,525	4,661,525		-	4,661,525	Payable
Hope Kenya Merchants	19/03/21	5,400,000		5,400,000	-	5,400,000	Payable
Kaysmart Logistics Limited	22/06/2020	20,280,975	20,280,975		-	20,280,975	Payable
Umoja Mwingi Petrol Station	N/A	17,000		17,000	-	17,000	Payable
Umoja Mwingi Petrol Station	N/A	20,500		20,500	-	20,500	Payable
Umoja Mwingi Petrol Station	N/A	21,313		21,313	-	21,313	Payable
Altons Auto Mart	N/A	22,063		22,063	-	22,063	Payable
Umoja Mwingi Petrol Station	N/A	25,513		25,513	-	25,513	Payable
Umoja Mwingi Petrol Station	N/A	26,200		26,200	-	26,200	Payable

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Umoja Station Mwingi Petrol	N/A	26,250		26,250	-	26,250	Payable
Altons Auto Mart	N/A	27,330		27,330	-	27,330	Payable
Umoja Station Mwingi Petrol	N/A	28,000		28,000	-	28,000	Payable
Umoja Station Mwingi Petrol	N/A	28,000		28,000	-	28,000	Payable
Altons Auto Mart	N/A	28,000		28,000	-	28,000	Payable
Umoja Station Mwingi Petrol	N/A	28,577		28,577	-	28,577	Payable
Altons Auto Mart	N/A	28,702		28,702	-	28,702	Payable
Umoja Station Mwingi Petrol	N/A	29,500		29,500	-	29,500	Payable
Wakathu Auto Parts	N/A	29,800		29,800	-	29,800	Payable
Wakathu Auto Parts	N/A	29,850		29,850	-	29,850	Payable
Yusuf Mavuya and Sons Auto Spares	N/A	30,000		30,000	-	30,000	Payable
Altons Auto Mart	N/A	30,735		30,735	-	30,735	Payable
Altons Auto Mart	N/A	30,786		30,786	-	30,786	Payable
Umoja Station Mwingi Petrol	N/A	33,915		33,915	-	33,915	Payable
Altons Auto Mart	N/A	34,800		34,800	-	34,800	Payable
Full-Fill Investment	12-7-2020	499,000		499,000	-	499,000	Payable
Sheingo Investment Company Limited	1-24-2021	531,300		531,300	-	531,300	Payable
Canarid General Suppliers	6-29-2021	717,418		717,418	-	717,418	Payable
Kavuoni Contractors Limited	4-22-2021	921,700		921,700	-	921,700	Payable
Maclikas Enterprise	5-25-2021	945,000		945,000	-	945,000	Payable

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Motor Cross Limited	5-20-2021	1,171,620		1,171,620	-	1,171,620	Payable
Lomut Kenya Ltd	5-20-2021	199,993		199,993	-	199,993	Payable
Muhlaz Capital Ltd	5-20-2021	212,000		212,000	-	212,000	Payable
Danvin Distributors	3-26-2021	38,320		38,320	-	38,320	Payable
Beckylite Enterprise	3-17-2021	390,700		390,700	-	390,700	Payable
Sheingo Investment Co.Limited	4-8-2021	442,050		442,050	-	442,050	Payable
Phantom Twinis Works Co.Limited	4-8-2021	447,400		447,400	-	447,400	Payable
Rotoki Enterprise Ltd	1-24-2021	74,200		74,200	-	74,200	Payable
Mint Sighters	11-6-2020	98,500	98,500		-	98,500	Payable
Kanda Petrol Station	6-15-2021	135,000		135,000	-	135,000	Payable
Datush Enterprises	12-9-2020	248,560		248,560	-	248,560	Payable
Global Talk Holdings Limited	3-5-2021	598,600		598,600	-	598,600	Payable
Blueciin Enterprise	3-24-2020	1,023,700	1,023,700		-	1,023,700	Payable
Kanda Petrol Station	6-1-2021	1,565,000		1,565,000	-	1,565,000	Payable
Therinee Ventures	6-10-2021	1,799,960		1,799,960	-	1,799,960	Payable
Brephil Enterprises	6-24-2020	150,500	150,500		-	150,500	Payable
Tillen Agencies	2-2-2021	2,568,000		2,568,000	-	2,568,000	Payable
Mumo And Mumo Logistics	3-9-2021	69,750		69,750		69,750	Payable
Sukwa Agencies Ltd	1-19-2021	144,360		144,360		144,360	Payable
Gameco Construction	2-24-2021	461,900		461,900		461,900	Payable
Chakimu Ventures	2-24-2021	998,600		998,600		998,600	Payable
Kanda Petrol Station	3-2-2021	1,254,000		1,254,000		1,254,000	Payable
Androkio Merchants Ltd	5-6-2021	1,706,500		1,706,500		1,706,500	Payable
Maier Meng Investments	4-30-2021	486,745		486,745	-	486,745	Payable

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Kitho Tech	12-18-2020	269,994		269,994	-	269,994	Payable
Ferrika Contractors	3-18-2021	299,995		299,995	-	299,995	Payable
Mio Rebenya Services	2-15-2021	620,587		620,587	-	620,587	Payable
M/S Jaycode Enterprises	1-10-2019	1,928,172	1,928,172		-	1,928,172	Payable
Linsprings	4-28-2021	261,800		261,800	-	261,800	Payable
Rwunt	2-22-2021	303,850		303,850	-	303,850	Payable
Finamu Enterprises	6-30-2020	277,000	277,000			277,000	Payable
Tough Trade Limited	3-5-2021	687,000		687,000		687,000	Payable
Punzi Holdings Limited	25/6/2021	743,448		743,448		743,448	Payable
Mbaute Contractors	5-21-2020	929,393	929,393			929,393	Payable
Maferumu Contractors and Supplies Limited	5-21-2020	1,196,840	1,196,840			1,196,840	Payable
Homeshine Nice Products	5-21-2020	1,308,431	1,308,431			1,308,431	Payable
Dots Commercial Service Ltd	10-28-2020	1,698,000	1,698,000			1,698,000	Payable
Kanda Petrol Station	17-02-2021	1,700,000		1,700,000		1,700,000	Payable
Estalorique Enterprises	17-02-2021	1,827,328		1,827,328		1,827,328	Payable
Scamu Investment Limited	1-3-2020	1,990,000	1,990,000			1,990,000	Payable
Maxjo Agengies	9-2-2018	432,290	432,290			432,290	Payable
Millensys East Africa	7-17-2019	27,485,480	27,485,480			27,485,480	Payable
Madibinji Company Limited	12-29-2020	299,500		299,500	-	299,500	Payable
Rutmig Enterprises	6-15-2021	124,895		124,895	-	124,895	Payable
Julikon Solutions Limited	5-21-2021	449,500		449,500	-	449,500	Payable
Kanda Petrol Station	6-7-2021	400,870		400,870		400,870	Payable
Jemmina Holdings Ltd	6-7-2021	423,200		423,200		423,200	Payable
Zombe Petroleum Dealers	6-7-2021	541,190		541,190		541,190	Payable

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Supplier of Goods or Services	Date of LPO/LSO	Original Amount	Balance at the beginning of the year	Addition during the year	Amount paid during the year	Outstanding balance	Comments
Prd Rigs (K) Limited	5-21-2021	1,488,797		1,488,797	-	1,488,797	Payable
Tamweh Investments Ltd	5-17-2021	2,274,030		2,274,030		2,274,030	Payable
Newell Limited	5-31-2021	2,535,100		2,535,100		2,535,100	Payable
Kenya Industrial Research and Development Institute	2-7-2018	2,349,000	2,349,000		-	2,349,000	Payable
Happyzone Supplies Limited	2-25-2021	1,159,400		1,159,400	-	1,159,400	Payable
Kimujak Digital Supply	6-17-2021	449,470		449,470	-	449,470	Payable
Janakali Enterprise	4-8-2015	631,610	631,610		-	631,610	Payable
Edition Sawa Limited	6-16-2021	877,500		877,500	-	877,500	Payable
Ngomango And Company Ltd	4-13-2021	914,000		914,000	-	914,000	Payable
Fleight Supplies	11-2-2018	1,922,100	1,922,100		-	1,922,100	Payable
Trimetu Enterprises	6-14-2021	3,075,630		3,075,630	-	3,075,630	Payable
Civiltech Energy Solutions	2-5-2021	854,566		854,566		854,566	Payable
Sub-Total		140,671,272	85,568,457	54,053,617	-	139,622,074	
Supply of Services							
Kitui Premier Resort	8-30-2019	6,500	6,500		-	6,500	Payable
Kitui Premier Resort	7-29-2019	9,600	9,600		-	9,600	Payable
Kitui-Mwingi Parkside Motel Ltd	8-1-2019	14,820	14,820		-	14,820	Payable
Kitui Cottages and Quest House	2-12-2019	16,090	16,090		-	16,090	Payable
Kitui Pastoral Centre Conference	7-21-2020	16,500	16,500		-	16,500	Payable
Kitui Pastoral Centre Conference	7-21-2021	16,500		16,500		16,500	Payable
Kitui Cottages and Quest House	4-29-2021	18,502		18,502	-	18,502	Payable

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Kitui Cottages and Quest House	10-3-2021	25,230		25,230	-	25,230	Payable
Kitui Premier Resort	10-15-2019	25,500	25,500		-	25,500	Payable
Technology Telecommunication Ltd	5-12-2017	30,000	30,000		-	30,000	Payable
Eastern Communication Systems	18/12/2017	31,320	31,320		-	31,320	Payable
Eastern Communication Systems	3-10-2018	34,800	34,800		-	34,800	Payable
Blue Tower Security Service Ltd	13/11/2018	34,800	34,800		-	34,800	Payable
Eastern Communication Systems	18/12/2017	36,000	36,000		-	36,000	Payable
Wikwatyo Radio Station	23/08/2018	37,120	37,120		-	37,120	Payable
Kitui Premier Resort	5-11-2019	38,000	38,000		-	38,000	Payable
Nemi Ventures	10-12-2019	40,000	40,000		-	40,000	Payable
Kitui Premier Resort	14/11/2018	43,000	43,000		-	43,000	Payable
Blue Tower Security Services Ltd	9-1-2019	44,200	44,200		-	44,200	Payable
County FM	28/09/2018	46,400	46,400		-	46,400	Payable
Kitui Premier Resort	26/11/2019	53,000	53,000		-	53,000	Payable
Onemuko Enterprises	5-9-2018	54,954	54,954		-	54,954	Payable
Summer Springs Quest House	30/4/21	60,000		60,000	-	60,000	Payable
Kitui Premier Resort	5-7-2019	80,700	80,700		-	80,700	Payable
Kitui Premier Resort	6-8-2019	81,000	81,000		-	81,000	Payable
Kitui Mwingi Parkside	30/4/2021	87,500		87,500	-	87,500	Payable
Kitui Premier Resort	14/07/2018	89,540	89,540		-	89,540	Payable
Kitui-Mwingi Parkside	7-2-2020	93,039	93,039		-	93,039	Payable

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Motel Ltd							
Eastern Communication Systems	16/08/2018	116,000	116,000		-	116,000	Payable
Mantrac K.Ltd	4-28-2020	582,578	582,578		-	582,578	Payable
Greew Enterprises Technology	11-2-2019	397,760	397,760		-	397,760	Payable
Telecommunication Ltd	11-2-2019	217,900	217,900		-	217,900	Payable
Nganza Apex Limited	11-2-2019	734,000	734,000		-	734,000	Payable
Androise Enterprises Ltd.	4-26-2016	48,191	48,191			48,191	Payable
Kitui Cottages Guest House	11-21-2016	15,750	15,750			15,750	Payable
Kitui Mwingi Parkside Hotel Ltd.	7-31-2017	31,950	31,950			31,950	Payable
Karen Cottages Enterprises	12-6-2017	240,299	240,299		-	240,299	Payable
Kitui Mwingi Parkside Hotel Ltd.	1-6-2018	20,638	20,638			20,638	Payable
Nation Media Group Ltd	1-11-2018	205,700	205,700			205,700	Payable
Institute Of Certified Public Secretaries Of Kenya	1-17-2018	12,500	12,500			12,500	Payable
Standard Group Ltd	3-9-2018	255,200	255,200		-	255,200	Payable
Multi Choice Kenya Ltd.	4-9-2018	81,165	81,165			81,165	Payable
Marte Merchants Ltd	6-4-2018	1,480,000	1,480,000			1,480,000	Payable
Dofri Solution Ltd	6-7-2018	1,995,000	1,995,000		-	1,995,000	Payable
Kitui Premier Resort	6-11-2018	131,500	131,500		-	131,500	Payable
CMC Motor Group Ltd.	8-10-2018	846,937	846,937			846,937	Payable
Standard Group Ltd	10-1-2018	255,200	255,200		-	255,200	Payable
CMC Motor Group	10-10-2018	174,815	174,815			174,815	Payable
Nation Media Group Ltd	12-10-2018	356,120	356,120		-	356,120	Payable
Kitui Premier Resort	1-6-2019	34,612	34,612			34,612	Payable

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Kitui Premier Resort	2-19-2019	35,086	35,086			35,086	Payable
Prima Vera Tours Safari	3-5-2019	812,400	812,400		-	812,400	Payable
Kitui Premier Resort	3-7-2019	157,820	157,820		-	157,820	Payable
Kitui Premier Resort	3-12-2019	21,810	21,810			21,810	Payable
The Star Publication Ltd.	3-14-2019	596,756	596,756			596,756	Payable
The Standard Group	3-15-2019	605,000	605,000			605,000	Payable
Kitui Knut	3-15-2019	140,000	140,000		40,000	100,000	Payable
Kitui Mwingi Parkside Hotel Ltd.	8-20-2019	14,850	14,850			14,850	Payable
Crown Motors Group Ltd	10-11-2019	506,190	506,190			506,190	Payable
Institute of Certified Secretaries	11-12-2019	25,000	25,000			25,000	Payable
Sanduga Auto Engineering	2-4-2020	85,000	85,000		-	85,000	Payable
Kenya Orient Limited	2-6-2020	965,583	965,583			965,583	Payable
Kitui Mwingi Parkside Hotel Ltd.	2-6-2020	1,278,750	1,278,750			1,278,750	Payable
Kenya Orients Insurance	2-6-2020	7,000,000	7,000,000			7,000,000	Payable
Kitui Premier Resort	2-11-2020	12,991	12,991			12,991	Payable
Misewani Supplies Limited	2-11-2020	30,000	30,000			30,000	Payable
Kitui Premier Resort	3-2-2020	28,922	28,922			28,922	Payable
Kitui Premier Resort	3-2-2020	237,069	237,069			237,069	Payable
Sanduga Auto Engineering	6-18-2020	87,150	87,150		-	87,150	Payable
Toyota Kenya	11-4-2020	46,143		46,143		46,143	Payable
Toyota Kenya Limited	12-15-2020	645,454		645,454		645,454	Payable
Kennet Technologies	1-1-2021	326,656		326,656		326,656	Payable
Kitui Premier Resort	1-5-2021	40,900		40,900		40,900	Payable
M/S Kavuni Contractors Ltd	1-12-2021	138,400		138,400		138,400	Payable

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Nation Media Group Limited	1-12-2021	777,200		777,200	-	777,200	Payable
Nation Media Group	1-15-2021	183,280		183,280		183,280	Payable
Toyota Kenya	1-19-2021	100,889		100,889	-	100,889	Payable
Standard Group	1-22-2021	63,800		63,800	-	63,800	Payable
Standard Group	1-22-2021	88,160		88,160	-	88,160	Payable
Nation Media Ltd	1-22-2021	110,200		110,200	-	110,200	Payable
The Star	1-22-2021	129,571		129,571	-	129,571	Payable
Altons Auto Mart	1-24-2021	274,000		274,000	-	274,000	Payable
Kenya Institute of Supplies Management	1-25-2021	62,060		62,060	-	62,060	Payable
Kitui Premier Resort	2-2-2021	311,300		311,300	-	311,300	Payable
Makel Investments Ltd	2-12-2021	888,330		888,330		888,330	Payable
Kitui Premier Resort	2-18-2021	53,069		53,069	-	53,069	Payable
Knicky Automax	2-24-2021	150,000		150,000		150,000	Payable
Gravin Planning Ltd	3-1-2021	210,740		210,740		210,740	Payable
Cmc Motors	3-2-2021	296,554		296,554	-	296,554	Payable
Kitui Mwingi Parkside	3-4-2021	685,000		685,000	-	685,000	Payable
Nation Media Ltd	3-4-2021	110,200		110,200	-	110,200	Payable
Tedica Investments Limited	3-4-2021	129,000		129,000	-	129,000	Payable
The Star	3-9-2021	76,360		76,360	-	76,360	Payable
Netasam Enterprises Limited	3-15-2021	498,553		498,553		498,553	Payable
Isuzu East Africa	3-24-2021	38,554		38,554	-	38,554	Payable
Kitui Premier Resort	3-26-2021	19,655		19,655	-	19,655	Payable
Getever General Supplies	4-1-2021	515,500		515,500	-	515,500	Payable
Toyota Kenya	4-1-2021	76,000		76,000	-	76,000	Payable

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Toyota Kenya	4-1-2021	76,000		76,000	-	76,000	Payable
Pro Flight Ltd	4-9-2021	379,965		379,965		379,965	Payable
The Star	4-13-2021	152,424		152,424		152,424	Payable
Toyota Kenya Limited	4-15-2021	171,573		171,573		171,573	Payable
Rahnam Consultants Ltd	4-15-2021	2,697,000		2,697,000		2,697,000	Payable
Kitui Premier Resort	4-16-2021	6,470		6,470		6,470	Payable
Earthsource Printers	4-20-2021	1,047,872		1,047,872		1,047,872	Payable
Thika Motors	4-20-2021	191,160		191,160		191,160	Payable
Appolo Muinde & Partners	4-22-2021	474,138		474,138		474,138	Payable
Leister Company Limited	4-22-2021	1,999,740		1,999,740		1,999,740	Payable
Kitui Premier Resort	4-29-2021	58,490		58,490		58,490	Payable
Jagab Company Limited	5-6-2021	823,960		823,960		823,960	Payable
Kitho Tech Supplies Ltd	5-18-2021	119,998		119,998		119,998	Payable
Kitui Premier Resort	5-18-2021	52,700		52,700		52,700	Payable
Nemi Adventures Limited	5-25-2021	86,000		86,000		86,000	Payable
Kanda Petrol Station	5-26-2021	1,000,046		1,000,046		1,000,046	Payable
Toyota Kenya Limited	5-29-2021	38,879		38,879		38,879	Payable
Yusuf Mavuya And Sons Auto	6-3-2021	137,000		137,000		137,000	Payable
Nemi Adventures	6-24-2021	79,000		79,000		79,000	Payable
Wispendy Merchants	6-24-2021	173,900		173,900		173,900	Payable
Wakathu Auto Parts	6-25-2021	85,000		85,000		85,000	Payable
Wakathu Auto Parts	6-25-2021	119,200		119,200		119,200	Payable
Wakathu Auto Parts	6-25-2021	138,400		138,400		138,400	Payable
Trinsectsvcs Ltd	6-30-2021	76,150		76,150		76,150	Payable
Ruthimu Enterprises	7-3-2021	1,608,410		1,608,410	1,004,444	603,966	Payable

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Limited							
Safaricom Limited	7-5-2021	191,802		191,802	-	191,802	Payable
Britam General Insurance Company (K) Ltd	8-4-2021	50,000		50,000		50,000	Payable
Nation Media Group Plc	8-5-2021	183,280		183,280		183,280	Payable
Direct Auto Engineering	9-2-2021	127,500		127,500	-	127,500	Payable
Kitui Multipurpose Training Institute	10-5-2021	685,000		685,000	-	685,000	Payable
Kitui Multipurpose Training Institute	10-6-2021	685,000		685,000	-	685,000	Payable
Gamara Agencies(K)	12-21-2021	165,000		165,000	-	165,000	Payable
Thika Motors Dealers	9-11-2021	17,634		17,634	-	17,634	Payable
Mantrac Kenya Ltd	9-11-2021	891,567		891,567	-	891,567	Payable
Standard Group	9-11-2021	324,800		324,800	-	324,800	Payable
Landi Investments Ltd	9-11-2021	63,585		63,585	-	63,585	Payable
Altons Auto Mart	9-11-2021	74,633		74,633	-	74,633	Payable
Nation Media Group Limited	10-21-2020	330,600		330,600	-	330,600	Payable
Rentokil Initial	11-12-2020	16,215		16,215		16,215	Payable
Rentokil Initial	11-12-2020	16,215		16,215		16,215	Payable
Safaricom Ltd	11-12-2020	69,500		69,500		69,500	Payable
Safaricom Ltd	11-12-2020	138,721		138,721		138,721	Payable
Altons Auto Mart	11-12-2020	12,899		12,899	-	12,899	Payable
Eastern Broadcasting Corp Ltd	14/10/2017	232,000	232,000			232,000	Payable
Kitui Mwingi Parkside Hotel Ltd.	14/2/2019	355,603	355,603			355,603	Payable
Anchor Media Services	15/08/2020	2,425,000		2,425,000	-	2,425,000	Payable

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County FM	15/12/2019	22,000	22,000			22,000	Payable
Kitui Mwingi Parkside	15/4/21	685,000		685,000	-	685,000	Payable
Kitui Premier Resort	16/01/2021	305,839	305,839		-	305,839	Payable
Kitui Premier Resort	16/07/2019	247,200	247,200		-	247,200	Payable
Mwingi Hotels Limited	17/5/2017	119,862	119,862			119,862	Payable
Standard Group Ltd	21/02/2018	324,800	324,800		-	324,800	Payable
Mwingi Parkside Motel Ltd.	22/5/2018	8,772	8,772			8,772	Payable
Nation Media Group Ltd	23/10/2018	135,300	135,300			135,300	Payable
Kitui Premier Resort	24/10/2019	152,000	152,000		-	152,000	Payable
ECTA Kenya Limited	24/3/2020	334,182	334,182			334,182	Payable
Summer Springs Quest House	24/6/21	630,000		630,000	-	630,000	Payable
Wakathu Auto Parts	25--Jun-21	78,200		78,200	-	78,200	Payable
Kitui Premier Resort	26/09/2019	302,500	302,500		-	302,500	Payable
The Standard Group	26/10/2018	324,800	324,800			324,800	Payable
Standard Group Ltd	27/06/2018	510,400	510,400		-	510,400	Payable
Cyberbase Prinners	27/12/2018	1,538,592	1,538,592		-	1,538,592	Payable
Full Gear Africa Ltd	2751275/1	373,000	373,000		-	373,000	Payable
Kitui-Mwingi Parkside Motel Ltd	29/06/2020	780,000	780,000		-	780,000	Payable
Harworth Investments	30/03/2021	285,000		285,000	-	285,000	Payable
Standard Group Ltd	30/06/2017	638,000	638,000		-	638,000	Payable
Eastern Communication Systems	30/1/2020	22,000	22,000			22,000	Payable
Eastern Communication Systems	30/1/2020	22,000	22,000			22,000	Payable
County FM	30/1/2020	22,000	22,000			22,000	Payable
Kitui Premier Resort	30/7/2018	8,060	8,060			8,060	Payable

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SuperSport Solution Ltd	31/05/2018	1,152,318	1,152,318		-	1,152,318	Payable
The Institution of Engineers Of Kenya	N/A	5,000		5,000	-	5,000	Payable
Kenya Institute of Planners	N/A	7,500		7,500	-	7,500	Payable
Kitui Multipurpose Development Institute	N/A	11,000		11,000	-	11,000	Payable
Altons Auto Mart	N/A	15,150		15,150	-	15,150	Payable
Altons Auto Mart	N/A	17,727		17,727	-	17,727	Payable
Kitui Multipurpose Development Institute	N/A	30,000		30,000	-	30,000	Payable
The Institution of Surveyors of Kenya	N/A	42,050		42,050	-	42,050	Payable
Nation Media Group Limited	N/A	91,640		91,640	-	91,640	Payable
Nation Media Group Limited	N/A	183,280		183,280	-	183,250	Payable
Principal Secretary, Min of Lands and Physical Planning	N/A	187,313		187,313	-	187,313	Payable
Star Publications Limited	N/A	324,913		324,913	-	324,913	Payable
Kitui Premier Resort	N/A	629,820		629,820	-	629,820	Payable
Kenya Institute of Planners	N/A	3,750		3,750	-	3,750	Payable
Thika Motor Dealers	N/A	54,798		54,798	-	54,798	Payable
Kenya Orient Insurance Company	N/A	1,430,226		1,430,226	-	1,430,226	Payable
Kenya School of Government	N/A	55,700		55,700	-	55,700	Payable
Kenya Institute of Supplies Management	N/A	324,255		324,255	-	324,255	Payable
Kenya Orient Insurance	N/A	568,251		568,251	-	568,251	Payable

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Company							
Kitui Cottages Guest House	N/A	53,824		53,824	-	53,824	Payable
Kitui Cottages Guest House	N/A	161,000		161,000	-	161,100	Payable
Simba Colt Motors	N/A	172,944		172,944	-	172,944	Payable
Standard Group	N/A	324,800		324,800	-	324,800	Payable
Punzi Holding	N/A	3,587,806		3,587,806	-	3,587,807	Payable
Global Talk Holding Limited	N/A	3,500		3,500	-	3,500	Payable
Kitui Water and Sanitation	N/A	6,175		6,175	-	6,175	Payable
Kitui Premier Resort	N/A	7,500		7,500	-	7,500	Payable
Kitui Mwingi Parkside Motel	N/A	9,120		9,120	-	9,120	Payable
Global Talk Holding Limited	N/A	15,000		15,000	-	15,000	Payable
Kitui-Mwingi Parkside Motel	N/A	16,240		16,240	-	16,240	Payable
Kitui Premier Resort	N/A	16,500		16,500	-	16,500	Payable
Kitui Premier Resort	N/A	17,690		17,690	-	17,690	Payable
Kitui Premier Resort Limited	N/A	17,900		17,900	-	17,900	Payable
Kitui Cottages	N/A	47,250		47,250	-	47,250	Payable
Kitui Cottages	N/A	50,750		50,750	-	50,750	Payable
Toyota Kenya Limited	N/A	55,677		55,677	-	55,677	Payable
Kitui Institute Of Supplies	N/A	60,990		60,990	-	60,990	Payable
Delta Guards Limited	N/A	68,276		68,276	-	68,276	Payable
Inter County Gardens Hotel	N/A	79,111		79,111	-	79,111	Payable
Kitui Mwingi Parkside Motel	N/A	235,862		235,862	-	235,862	Payable

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Supplier of Goods or Services	Date of LPO/LSO	Original Amount	Balance at the beginning of the year	Addition during the year	Amount paid during the year	Outstanding balance	Comments
Kitui Inter Counties Sports Cultural Association	N/A	330,000		330,000	-	330,000	Payable
Nation Media Group Limited		91,640		91,640	-	91,640	Payable
Kitui Agricultural Training Centre		48,500		48,500	-	48,500	Payable
Raceron Co. Limited		548,070		548,070	-	548,070	Payable
Kitui Premier Resort		10,800		10,800		10,800	Payable
Multichoice Kenya Ltd		26,757		26,757		26,757	Payable
Greew Enterprises		37,290		37,290		37,290	Payable
Kitui Premier Resort		39,000		39,000		39,000	Payable
Toyota (K) Ltd		82,765		82,765		82,765	Payable
Kitui Premier Resort		161,900		161,900		161,900	Payable
Toyota (K) Ltd		169,768		169,768		169,768	Payable
Simba Corporation Ltd		383,539		383,539		383,539	Payable
Rentokil Initial		7,980		7,980		7,980	Payable
Rentokil Initial		16,215		16,215		16,215	Payable
Safaricom Ltd		16,497		16,497		16,497	Payable
Safaricom Ltd		16,497		16,497		16,497	Payable
Rentokil Initial		16,500		16,500		16,500	Payable
Rentokil Initial		17,017		17,017		17,017	Payable
Rentokil Initial		17,017		17,017		17,017	Payable
Rentokil Initial		17,100		17,100		17,100	Payable
Rentokil Initial		17,400		17,400		17,400	Payable
Eastern Communication Systems		17,600		17,600		17,600	Payable
Kitui-Mwingi Parkside Hotel Ltd		18,000		18,000		18,000	Payable

KITUI COUNTY EXECUTIVE
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Supplier of Goods or Services	Date of LPO/LSO	Original Amount	Balance at the beginning of the year	Addition during the year	Amount paid during the year	Outstanding balance	Comments
J.K. Mwalimu and Co Advocates		20,000		20,000		20,000	Payable
Kitui-Mwingi Parkside Hotel Ltd		20,000		20,000		20,000	Payable
County FM		23,200		23,200		23,200	Payable
Kitui-Mwingi Parkside Hotel Ltd		24,000		24,000		24,000	Payable
Institute Of Human Resource Management		28,000		28,000		28,000	Payable
Nairobi Centre For International Arbitration		28,448		28,448		28,448	Payable
Eastern Communication Systems		41,760		41,760		41,760	Payable
Rentokil Initial		52,656		52,656		52,656	Payable
Rentokil Initial		53,580		53,580		53,580	Payable
Safaricom Ltd		69,500		69,500		69,500	Payable
Safaricom Ltd		69,500		69,500		69,500	Payable
Safaricom Ltd		69,500		69,500		69,500	Payable
Delta Security Guards Ltd		91,034		91,034		91,034	Payable
College Of Human Resource Management	14/4/2021	27,500		27,500		27,500	Payable
Kitui Premier Resort		94,903		94,903		94,903	Payable
Institute Of Human Resource Management		100,000		100,000		100,000	Payable
Kenya Institute of Supplies Management		121,980		121,980		121,980	Payable
Kenya Association of Records Management and Archivists		125,280		125,280		125,280	Payable
The Star Publications		149,796		149,796		149,796	Payable

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Supplier of Goods or Services	Date of LPO/LSO	Original Amount	Balance at the beginning of the year	Addition during the year	Amount paid during the year	Outstanding balance	Comments
Limited							
Safaricom Limited		150,237		150,237		150,237	Payable
Nation Media Group		180,120		180,120		180,120	Payable
J.K. Mwalimu & Company Advocates		186,552		186,552		186,552	Payable
Nissan Kenya		283,382		283,382		283,382	Payable
J. W. Wambua and Co. Advocates		336,853		336,853		336,853	Payable
J. W. Wambua and Co. Advocates		354,819		354,819		354,819	Payable
J.K. Mwalimu & Company Advocates		396,155		396,155		396,155	Payable
Global Talk Holding Limited		679,666		679,666		679,666	Payable
Delta Guards		900,000		900,000		900,000	Payable
Sub-Total		72,732,749	29,762,303	42,970,446	1,044,444	71,688,376	
GRAND TOTAL		1,310,412,631	1,037,781,032	257,376,262	301,555,293	993,602,049	

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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name Of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
Isabella Mulwa	-		590,000	-	590,000	-	Payable
Titus Mwanja	-		605,000	-	605,000	-	Payable
Sub-Total					1,195,000		

KITUI COUNTY EXECUTIVE
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For the year ended June 30, 2021.

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Description	Transaction	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
Amounts Due to National Govt								
Kenya Power			23/06/21	6,458,017		6,458,017		Payable
Seku			14/09/18	14,000,000		14,000,000	14,000,000	Payable
KEMSA	Supply Of Drugs		24/12/20	110,428,467	74,099,475	36,328,992		Payable
Kenya Power	Supply of electricity		N/A	1,426,066	-	1,426,066	-	Payable
Kenya Power	Supply of electricity		N/A	530,326	-	530,326	-	Payable
Kisasi Boys School	Supply of electricity		N/A	150,000	-	150,000	-	Payable
Kenya Power	Supply of electricity			1,789	-	1,789		Payable
Kenya Power	Supply of electricity			6,053	-	6,053		Payable
Kenya Power	Supply of electricity			1,996	-	1,996		Payable
Kenya Power	Supply of electricity			2,158	-	2,158		Payable
Kenya Power	Supply of electricity			2,627	-	2,627		Payable
Kenya Power	Supply of electricity			6,053	-	6,053		Payable
Kenya Power	Supply of electricity			7,293	-	7,293		Payable
Kenya Power	Supply of electricity			14,164	-	14,164		Payable
Kenya Power	Supply of electricity			19,298	-	19,298		Payable
Kenya School of Government	Training Fees			55,700	-	55,700		Payable
Kenya School of Government	Training Fees			55,700	-	55,700		Payable
Kenya School of Government	Training Fees			60,320	-	60,320		Payable
Kenya School of Government	Training Fees			60,320	-	60,320		Payable
Kenya School of Government	Training Fees			60,320	-	60,320		Payable
Kenya Power	Supply of electricity			60,727	-	60,727		Payable
Kenya Institute of Supplies Management	Training Fees		1-21-2021	60,990	-	60,990		Payable
Kenya Power	Supply of electricity		6-24-2021	151,382	-	151,382		Payable
Kenya Power	Supply of electricity		4-27-2021	1,130,000	-	1,130,000		Payable
Kenya Power	Supply of electricity		6-30-2021	2,404,622	-	2,404,622		Payable
Kenya Bureau of Standards	Product Certification		12-14-2020	106,600	-	106,600	-	Payable
Kenya School of Government	Training Fees		5-4-2020	116,400	-	116,400	116,400	Payable

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Name	Brief Description	Transaction	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
Kenya School of Government	Training Fees		10-17-2021	116,400	-	116,400		Payable
Kenya School of Government	Postage Charges			9,450	-	9,450		Payable
Kenya School of Government	Catering		5-23-2018	16,000	-	16,000	16,000	Payable
Kenya School of Government	Training Fees		5-3-2019	57,200	-	57,200	57,200	Payable
Kenya School of Government	Training Fees			114,400	-	114,400		Payable
Kenya School of Government	Training Fees			114,400	-	114,400		Payable
Kenya School of Government	Training Fees			114,400	-	114,400		Payable
Kenya School of Government	Training Fees			134,292	-	134,292		Payable
Kenya Power	Supply of electricity			171,050	-	171,050		Payable
Kenya School of Government	Training Fees			228,800	-	228,800		Payable
Kenya School of Government	Training Fees		None	543,599	-	543,599		Payable
Kenya School of Government	Training Fees		5-24-2017	568,624	-	568,624	568,624	Payable
Kenya Power	Supply of electricity			8,486,777	-	8,486,777		Payable
Kenya Power	Supply of electricity			10,338,522	-	10,338,522		Payable
Director of Pensions	Pensions Deductions		N/A	738,157	-	738,157		Payable
Sub-Total				159,129,459	74,099,475	85,029,984	14,758,224	-

Kitui Agricultural Centre	Training							
	Catering		3-6-2021	55,750	-	55,750		Payable
Kitui Agricultural Centre	Training							
	Catering		2-6-2021	61,500	-	61,500		Payable
Kitui County Textile Centre	Supply f Face Masks		3-6-2020	164,500	-	164,500	164,500	Payable
KITWASCO	Water Charges		N/A	9,796	-	9,796		Payable
KITWASCO	Water Charges		N/A	14,964	-	14,964		Payable
KITWASCO	Water Charges		N/A	24,198	-	24,198		Payable
KITWASCO	Water Charges		N/A	156,770	-	156,770		Payable
KITWASCO	Supply of Dust Coats & Masks		11-26-2020	285,500	-	285,500		Payable

**KITUI COUNTY EXECUTIVE
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KITWASCO	Water Charges		N/A	422,544	-	422,544	-	Payable
Kiambere-Mwingi Company	Water Charges	Water	N/A	146,581	-	146,581	-	Payable
Kitui County Textile Centre	Supply And Delivery of Staff Uniform		4-23-2021	450,200	-	450,200	-	Payable
Kitui County Textile Centre	Supply Of Surgical Masks		N/A	15,000	-	15,000	-	Payable
Kitui County Textile Centre	Supply Of Pillowcases		N/A	45,000	-	45,000	-	Payable
County Government of Kitui	Supply Of Balls		N/A	237,500	-	237,500	-	Payable
KITWASCO	Water Charges			5,500	-	5,500	-	Payable
Kitui Agricultural Training Centre	Catering			14,500	-	14,500	-	Payable
KITWASCO	Water Charges			28,810	-	28,810	-	Payable
KITWASCO	Water Charges			29,400	-	29,400	-	Payable
KITWASCO	Water Charges			39,200	-	39,200	-	Payable
Kitui Agricultural Training Centre	Catering			49,900	-	49,900	-	Payable
County Government	Casual Wages for Casual Workers			53,471	-	53,471	-	Payable
KITWASCO	Water Charges		5-19-2021	31,329	-	31,329	-	Payable
Kiambere Mwingi Water and Sanitation Company	Water Charges		3-18-2021	42,220	-	42,220	-	Payable
KICOTEC	Supply Of Face Masks		5-7-2021	57,500	-	57,500	-	Payable
KITWASCO	Water Charges		3-17-2021	127,210	-	127,210	-	Payable
Kitui County Textile Centre	Supply Of Face Masks		4-15-2020	106,000	-	106,000	-	Payable
KITWASCO	Water Charges		3-11-2021	9,800	-	9,800	-	Payable
Kitui Agricultural Training Centre	Catering		20/12/2018	2,000	-	2,000	2,000	Payable
Kitui Agricultural Training Centre	Catering		30/4/2021	5,000	-	5,000	5,000	Payable
Kitui Agricultural Training Centre	Catering		3-11-2020	5,000	-	5,000	5,000	Payable
Kitui Agricultural Training Centre	Catering		11-4-2017	9,000	-	9,000	9,000	Payable
Kitui Agricultural Training Centre	Catering		20/6/2017	9,150	-	9,150	9,150	Payable

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Centre								
Kitui Agricultural Training Centre	Catering	14/9/2016	9,150	-	9,150	9,150	Payable	
Kitui Agricultural Training Centre	Catering	31/5/2021	9,500	-	9,500	-	Payable	
Kitui Agricultural Training Centre	Catering		9,500	-	9,500	-	Payable	
Kitui Agricultural Training Centre	Catering	18/2/2019	9,800	-	9,800	9,800	Payable	
Kitui Agricultural Training Centre	Catering	1-0-1900	9,800	-	9,800	-	Payable	
Kitui Agricultural Training Centre	Catering	1-18-2020	11,100	-	11,100	-	Payable	
Kitui Agricultural Training Centre	Catering	5-22-2018	14,800	-	14,800	14,800	Payable	
Kitui Agricultural Training Centre	Catering	12-17-2019	17,300	-	17,300	17,300	Payable	
Kitui Agricultural Training Centre	Catering	14/4/2021	25,500	-	25,500	-	Payable	
Kitui County Textile Centre	Supply of Face Masks	7-4-2021	28,500	-	28,500	-	Payable	
Kitui County Textile Centre	Supply of Face Masks	10-3-2021	28,500	-	28,500	-	Payable	
Kitui County Textile Centre	Catering	31/3/2021	28,500	-	28,500	-	Payable	
Kitui Agricultural Training Centre	Catering	8-28-2018	35,500	-	35,500	-	Payable	
Kitui Agricultural Training Centre	Catering	4-5-2021	51,000	-	51,000	-	Payable	
Kitui Agricultural Training Centre	Catering	5-2-2020	60,000	-	60,000	-	Payable	
Kitui Agricultural Training Centre	Catering	4-15-2019	61,500	-	61,500	61,500	Payable	
County Government of Kitui	Wages		65,000	-	65,000	-	Payable	
Kitui Agricultural Training Centre	Catering	4-13-2021	71,000	-	71,000	-	Payable	
Kitui Pharma Industries	Supply of Hand sanitizers	1-0-1900	102,590	-	102,590	-	Payable	
Kitui Agricultural Training Centre	Catering	10-1-2020	144,000	-	144,000	-	Payable	

KITUI COUNTY EXECUTIVE
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Kitui County Textile Centre	Supply of Face Masks	1-12-2020	158,400	-	158,400	-	Payable
Kitui Water and Sanitation Co. Ltd.	Water Charges		180,212	-	180,212	-	Payable
Kitui County Textile Centre	Supply of Face Masks	20/5/2020	200,000	-	200,000	200,000	Payable
Kitui County Textile Centre	Supply Of Face Masks	17/4/2020	200,000	-	200,000	200,000	Payable
Kitui Agricultural Training Centre	Catering	27/2/2020	240,000	-	240,000	240,000	Payable
Kitui Water and Sanitation Co. Ltd.	Water Charges		268,285	-	268,285	-	Payable
Kitui Water and Sanitation Co. Ltd.	Water Charges	27/2/2020	290,444	-	290,444	290,444	Payable
Kitui Water and Sanitation Company	Water Charges	27/2/2020	310,225	-	310,225	310,225	Payable
Kitui Pharmaceutical Industries	Supply Of Hand sanitizers		358,070	-	358,070	-	Payable
Kitui Agricultural Training Centre	Catering	27/11/2019	380,000	-	380,000	380,000	Payable
Kitui Agricultural Training Centre	Catering	5-20-2019	480,000	-	480,000	480,000	Payable
Kitui County Textile Centre	Supply and Delivery of Clutch Bags and Gift Bags	2-6-2020	532,500	-	532,500	532,500	Payable
Kitui County Textile Centre	Supply of Face Masks	2-6-2020	27,500	-	27,500	27,500	Payable
Kitui Water & San. Co.	Water Charges	19/4/2021	883,840	-	883,840	-	Payable
County Government Of Kitui	Payment of Revenue from Ballast	6-19-2020	1,523,500	-	1,523,500	1,523,500	Payable
Sub-Total			9,540,311	-	9,540,311	4,491,369	
GRAND TOTAL			168,669,769	74,099,475	94,570,295	19,249,593	

KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

Government Imprest Holders				
Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Paid	Balance
SHADRACK MATUKU MUSYOKA	25-Nov-20	34,300.00		34,300
SHADRACK MATUKU MUSYOKA	24-Feb-21	116,200.00		116,200
JOSEPH MWENDWA MUTINDA	15-Dec-20	214,600.00		214,600
GEOFFRICK KALI NZYOKI	29-Dec-20	327,600.00		327,600
JOEL MUSEMI MULWA	29-Dec-20	327,600.00		327,600
NICHOLAS KYALO NGOTA	24-Dec-20	358,000.00		358,000
FESTUS THOMAS MBUTHI	29-Apr-21	609,000.00		609,000
GEOFFRICK KALI NZYOKI	27-Oct-20	302,400.00		302,400
STEVE MBIKO NDOLO	24-Dec-20	69,500.00		69,500
		2,359,200		2,359,200

b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<i>Total</i>	-	-	-	-

KITUI COUNTY EXECUTIVE
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ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical cost b/f (Kshs)	2019/2020	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical cost c/f (Kshs)
		2020/2021			2020/2021
Land	14,424,374	-	-	-	14,424,374
Buildings and structures	11,755,167,808	2,724,341,352	-	-	14,479,509,160
Transport equipment	344,067,184	59,949,569	-	-	404,016,753
Office equipment, furniture, and fittings	282,852,829	26,569,546	-	-	309,422,375
ICT Equipment, Software and Other ICT Assets	94,344,789	-	-	-	94,344,789
Other Machinery and Equipment	1,377,821,552	94,833,764	-	-	1,472,655,316
Heritage and cultural assets	163,752,911	6,665,840	-	-	170,418,751
Intangible assets	931,631,147	396,570,563	-	-	1,328,201,710
Others	673,261,299	100,000,000	-	-	773,261,299
Total	15,637,323,893	3,408,930,634	-	-	19,046,254,527

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

KITUI COUNTY EXECUTIVE
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ANNEX 7 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	County Assembly	-	304,807,441	216,336,087	270,697,872	791,841,400	791,841,400	-	
2	Kitui County Empowerment Fund	-	-	-	100,000,000	100,000,000	100,000,000		
3	Project	-	-	-	-	-	-		
4	Board	-	-	-	-	-	-		
5	Corporation	-	-	-	-	-	-		
6	Total	-	304,807,441	216,336,087	370,697,872	891,841,400	891,841,400		

Director of Finance
 County Executive



Director of Finance
 County Assembly of Kitui



Fund Administrator
 Kitui County Empowerment Fund



KITUI COUNT EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

ANNEX 8 - CONTINGENT LIABILITIES REGISTER

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

KITUI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

ANNEX 9 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-21 To : 30-JUN-21

KITUI COUNTY REVENUE ACCOUNT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000171111

Balance as per bank certificate

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

0.00

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUN-21 To : 30-JUN-21

KITUI COUNTY REVENUE ACCOUNT

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000171111

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
		Total	
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
		Total	
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
		Total	
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
		Total	

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BANK RECONCILIATION
KITUI - COUNTY TREASURY

From Date : 01-JUN-21 To : 30-JUN-21

DEVELOPMENT BANK - KITUI

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000170638

Balance as per bank certificate	506,044.75
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	150,938,009.00
2. Receipts in Bank Statement not yet recorded in Cash Book	39,105,455.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	350,000.00
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-189,187,419.25

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

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BANK RECONCILIATION
KITUI - COUNTY TREASURY

From Date : 01-JUN-21 To : 30-JUN-21

DEVELOPMENT BANK - KITUI

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000170638

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
40014	28-JUN-21	COMMISSIONER OF VAT	67,896.70
40015	28-JUN-21	MAIER MENQ INVESTMENTS	3,870,112.30
41071	30-JUN-21	KITUI COUNTY-STANDING GOVERNMENT IMPREST ACCOUNT	7,000,000.00
41072	30-JUN-21	KITUI COUNTY RECURRENT ACCOUNT	20,000,000.00
41116	30-JUN-21	KITUI COUNTY RECURRENT ACCOUNT	70,000,000.00
41117	30-JUN-21	KITUI COUNTY RECURRENT ACCOUNT	50,000,000.00
Total			150,938,009.00
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
NONREF	23-JUN-21	Transfer	12,877,448.00
NONREF	23-JUN-21	Transfer	16,848,823.00
NONREF	23-JUN-21	Transfer	9,379,184.00
Total			39,105,455.00
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
39862	25-JUN-21	Outward KEPSS MT 103 /BENM/ CYNTHIA MUTINDA 3721/87/06/21	350,000.00
Total			350,000.00
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			

BANK RECONCILIATION
KITUI - COUNTY TREASURY

From Date : 01-JUN-21 To : 30-JUN-21

RECURRENT BANK - KITUI

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000170654

Balance as per bank certificate	1,126,646.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	82,534,354.75
2. Receipts in Bank Statement not yet recorded in Cash Book	650,613,135.30
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	22,193,244.80
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-709,827,599.25

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

F.O. 30

BANK RECONCILIATION
KITUI - COUNTY TREASURY

From Date : 01-JUN-21 To : 30-JUN-21

RECURRENT BANK - KITUI

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000170654

I. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
1059189	03-JUN-21	ISUZU EAST AFRICA LIMITED	305,156.40
1059325	08-JUN-21	KENYA COMMERCIAL BANK-KITUI BRANCH	80,000.00
1059380	09-JUN-21	BONFACE MWENDWA MULI	162,721.00
1059448	10-JUN-21	TERESIA KAVUTHA MATHUU	50,000.00
1059536	14-JUN-21	GRACE NDUMI H. SYUKI	131,700.00
1059538	14-JUN-21	GRACE NDUMI H. SYUKI	25,400.00
1059557	15-JUN-21	NICHOLAS KOOME MWONGERA	40,712.00
1059559	15-JUN-21	BRIDGETTE MUMBI MUTINDA	28,800.00
1059560	15-JUN-21	PURITY KAMUNDA MATI	5,890.00
1059561	15-JUN-21	CHARLES MAINGI MULATIA	86,700.00
1059562	15-JUN-21	FLORIDAH MAKAA KILONZI	129,200.00
1059563	15-JUN-21	CHARLES MAINGI MULATIA	348,800.00
1059564	15-JUN-21	FAITH NDANU MUNAH	348,800.00
1059565	15-JUN-21	GEOFFREY NYAMBANE GISAINA	348,800.00
1059566	15-JUN-21	NICHOLAS KOOME MWONGERA	348,800.00
1059585	16-JUN-21	FLORIDAH MAKAA KILONZI	23,250.00
1059657	17-JUN-21	CHARLES MAINGI MULATIA	96,600.00
1059837	22-JUN-21	GRACE NDUMI H. SYUKI	45,000.00
1059838	22-JUN-21	ZAKAYO MUTINDA	236,000.00
1060062	24-JUN-21	JOHN NDONGA MUTHIANI	29,500.00
1060063	24-JUN-21	MAKAU KILONZO	153,300.00
1060064	24-JUN-21	MAKAU KILONZO	196,000.00
1060066	24-JUN-21	EQUITY BANK LIMITED	44,354.00
1060067	24-JUN-21	NATIONAL HOSPITAL INSURANCE FUND	1,200.00
1060068	24-JUN-21	NGINA, Mrs. JANE NZALE	12,880.00
1060071	24-JUN-21	PAUL MUSYA KIMWELE	6,960.00
1060072	24-JUN-21	THOMAS KIVINDYO	70,000.00
1060074	24-JUN-21	ROBERT KATUKU SIVI	17,500.00
1060076	24-JUN-21	JOHN NDONGA MUTHIANI	40,350.00
1060151	25-JUN-21	EQUITY BANK LIMITED	57,076.00
1060152	25-JUN-21	MUSYOKA, Mr. THEOPHILUS WAMBUA	96,600.00
1060153	25-JUN-21	MUSYOKA, Mr. THEOPHILUS WAMBUA	88,200.00
1060154	25-JUN-21	NORBERT KIPKOECH KETTER	11,450.00
1060155	25-JUN-21	BRIDGETTE MUMBI MUTINDA	29,940.00
1060238	28-JUN-21	NGINA, Mrs. JANE NZALE	160,000.00
1060239	28-JUN-21	NGINA, Mrs. JANE NZALE	172,000.00
1060240	28-JUN-21	JENNIFER MWIA MUSEMBI	116,400.00
1060363	28-JUN-21	EQUITY BANK LIMITED	50,000.00
1060364	28-JUN-21	KENYA COMMERCIAL BANK-KITUI BRANCH	30,000.00
1060365	28-JUN-21	CO-OPERATIVE BANK - KITUI BRANCH	50,000.00
1060394	29-JUN-21	GRACE NDUMI H. SYUKI	36,000.00
1060396	29-JUN-21	PHILIP MUTUKU MATHOKA	50,000.00
1060507	30-JUN-21	KENYA COMMERCIAL BANK-KITUI BRANCH	40,358.00
1060508	30-JUN-21	NATIONAL HOSPITAL INSURANCE FUND	4,400.00
1060509	30-JUN-21	CO-OPERATIVE BANK - KITUI BRANCH	37,430.00
1060510	30-JUN-21	NATIONAL SOCIAL SECURITY FUND	1,600.00
1060511	30-JUN-21	NATIONAL SOCIAL SECURITY FUND	400.00
1060512	30-JUN-21	ROSELYNE KAVATA MUNYASYA	647,000.00
1060513	30-JUN-21	ROSELYNE KAVATA MUNYASYA	706,500.00
1060515	30-JUN-21	ROBERT KATUKU SIVI	113,000.00
1060516	30-JUN-21	ROBERT KATUKU SIVI	311,900.00
1060518	30-JUN-21	JOHN NDONGA MUTHIANI	29,250.00
1060668	30-JUN-21	DAVID MWANGANGI KAINDA	9,950.00
1060669	30-JUN-21	CHARLES KAMAU KIBIRUA	29,800.00
1060670	30-JUN-21	ROSELYNE KAVATA MUNYASYA	290,800.00

BANK RECONCILIATION
KITUI - COUNTY TREASURY

From Date : 01-JUN-21 To : 30-JUN-21

RECURRENT BANK - KITUI

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000170654

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
1060671	30-JUN-21	VICTORIA MUKELI MUSYOKA	29,997.00
1060673	30-JUN-21	FAITH NZISA MWANGANGI	46,500.00
1060808	30-JUN-21	ELIZABETH DAINA KITHAE	148,200.00
1060809	30-JUN-21	KITUI COUNTY-STANDING GOVERNMENT IMPREST ACCOUNT	12,500,000.00
1060810	30-JUN-21	KITUI COUNTY-STANDING GOVERNMENT IMPREST ACCOUNT	12,500,000.00
1060811	30-JUN-21	KITUI COUNTY-STANDING GOVERNMENT IMPREST ACCOUNT	15,000,000.00
1060813	30-JUN-21	FLORIDAH MAKAA KILONZI	35,600.00
1060814	30-JUN-21	PURITY KAMUNDA MATI	90,000.00
1060815	30-JUN-21	JANE MUTETHYA MULI	80,000.00
1060920	30-JUN-21	COMMISSIONER OF VAT	7,805.60
1060921	30-JUN-21	Dots Commercial Services Limited	444,919.40
1060930	30-JUN-21	NATIONAL HOSPITAL INSURANCE FUND	3,000.00
1060932	30-JUN-21	JOSEPH MWANGANGI KIBERE	24,000.00
1060976	30-JUN-21	TOYOTA KENYA LIMITED	161,333.60
1060977	30-JUN-21	KITUI COUNTY GOVERNMENT	17,000.00
1060978	30-JUN-21	COMMISSIONER OF VAT	2,830.40
1060979	30-JUN-21	COMMISSIONER OF VAT	2,931.05
1060980	30-JUN-21	FELCHRY LIMITED	144,968.95
1060981	30-JUN-21	COMMISSIONER OF INCOME TAX	5,100.00
1061017	30-JUN-21	ALFRED MBINDO WAMBUA	149,200.00
1061253	30-JUN-21	KITUI COUNTY-STANDING GOVERNMENT IMPREST ACCOUNT	10,000,000.00
1061254	30-JUN-21	KITUI COUNTY-STANDING GOVERNMENT IMPREST ACCOUNT	2,000,000.00
1061255	30-JUN-21	KITUI COUNTY-STANDING GOVERNMENT IMPREST ACCOUNT	10,000,000.00
1061267	30-JUN-21	LAPTRUST UMBRELLA RETIREMENT FUND	3,709,598.50
1061269	30-JUN-21	KENYA POWER AND LIGHTING COMPANY LIMITED	136,603.45
1061270	30-JUN-21	COMMISSIONER OF VAT	2,396.55
1061277	30-JUN-21	KENYA COMMERCIAL BANK-KITUI BRANCH	45,000.00
1061298	30-JUN-21	ANNASTACIA VAATI KANINI	65,400.00
1061312	30-JUN-21	BARCLAYS BANK LIMITED	140,421.65
1061327	30-JUN-21	EQUITY BANK LIMITED	492,168.00
1061328	30-JUN-21	EQUITY BANK LIMITED	278,675.80
1061330	30-JUN-21	GLADYS MUSILI	142,800.00
1061331	30-JUN-21	GLADYS MUSILI	185,500.00
1061342	30-JUN-21	KITUI COUNTY-STANDING GOVERNMENT IMPREST ACCOUNT	3,000,000.00
1061419	30-JUN-21	LAPTRUST PENSION TRUST	417,881.40
1061420	30-JUN-21	KITUI TEACHERS SACCO LIMITED	819,201.00
1061425	30-JUN-21	EQUITY BANK LIMITED	519,795.00
1061426	30-JUN-21	EQUITY BANK LIMITED	930,100.00
1061491	30-JUN-21	SAMUEL GATHUKI MWANGI	567,000.00
1061492	30-JUN-21	ANTHONY MUNYOKI KILONZO	567,000.00
1061493	30-JUN-21	ZAKAYO MUTINDA	525,000.00
1061499	14-JUN-21	ALICE MUENI KILONZO	12,000.00
Total			82,534,354.75
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Amount	
No	Date		

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BANK RECONCILIATION
KITUI - COUNTY TREASURY

RECURRENT BANK - KITUI

From Date : 01-JUN-21 To : 30-JUN-21

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000170654

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts			Amount
No	Date		
			292,188,638.00
NONREF	08-JUN-21	Transfer	47,085,764.00
NONREF	08-JUN-21	Transfer	9,739,878.00
NONREF	08-JUN-21	Transfer	39,108.30
NONREF	09-JUN-21	202 REFUNDS RTGS	14,912,125.00
NONREF	23-JUN-21	Transfer	60,000,000.00
NONREF	23-JUN-21	Transfer	53,558,374.00
NONREF	23-JUN-21	Transfer	60,030,306.00
NONREF	23-JUN-21	Transfer	35,314,160.00
NONREF	23-JUN-21	Transfer	51,560,019.00
NONREF	23-JUN-21	Transfer	26,184,763.00
NONREF	23-JUN-21	Transfer	
Total			650,613,135.30

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque			Amount
No	Date		
			15,879,650.00
NONREF	08-JUN-21	Transfer	5,071,214.00
NONREF	08-JUN-21	Transfer	50,400.00
1053246	11-JUN-21	Outward KEPSS MT 102 /BENM/ ALFRED MBINDO WAMBUA 3715/18/12/20/1	12,000.00
1056874	16-JUN-21	Outward KEPSS MT 102 /BENM/ NICODEMUS MWANIA MWATU 3722/05/02/21	30,000.00
1053247	25-JUN-21	Outward KEPSS MT 102 /BENM/ RICHARD MUSYOKA KILONZO 3715/18/12/20/2	1,149,980.80
1053103	28-JUN-21	Outward KEPSS MT 102 /BENM/ KANDA PETROL STATION 3719/56/11/20	
Total			22,193,244.80

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts			Amount
No	Date		
Total :			

BANK RECONCILIATION
KITUI - COUNTY TREASURY

From Date : 01-JUN-21 To : 30-JUN-21

KITUI COUNTY DEPOSIT ACCOUNT

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000217127

Balance as per bank certificate	157,775,186.05
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	17,443,382.70
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	11,798,260.75
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	152,130,064.10

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

F.O. 30

BANK RECONCILIATION
KITUI - COUNTY TREASURY

From Date : 01-JUN-21 To : 30-JUN-21

KITUI COUNTY DEPOSIT ACCOUNT

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000217127

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
			Total
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
NONREF	24-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	105,639.00
NONREF	24-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	420,916.50
NONREF	24-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	177,595.60
NONREF	24-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	609,176.35
NONREF	24-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	107,680.00
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	148,677.75
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	1,109,938.15
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	310,110.35
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	203,963.15
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	92,604.85
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	176,389.40
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	504,895.80
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	1,316,946.60
NONREF	28-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	110,040.15
NONREF	25-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	173,610.60
NONREF	25-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	110,010.00
NONREF	25-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	1,148,535.70
NONREF	28-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	770,793.80
NONREF	28-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	356,440.10
NONREF	28-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	460,914.45
NONREF	28-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	306,813.05
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	148,677.75
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	1,109,938.15
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	310,110.35
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	203,963.15
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	92,604.85
NONREF	24-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	105,639.00
NONREF	24-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	420,916.50
NONREF	24-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	177,595.60
NONREF	24-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	609,176.35
NONREF	24-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	107,680.00
NONREF	25-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	173,610.60
NONREF	25-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	110,010.00
NONREF	25-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	1,148,535.70
NONREF	28-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	770,793.80
NONREF	28-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	356,440.10
NONREF	28-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	110,040.15
NONREF	28-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	460,914.45
NONREF	28-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	306,813.05
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	176,389.40
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	504,895.80
NONREF	23-JUN-21	TRFS Payments /BENM/ WITHHOLDING TAX	1,316,946.60
			Total
			17,443,382.70
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			

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BANK RECONCILIATION

KITUI - COUNTY TREASURY

From Date : 01-JUN-21 To : 30-JUN-21

KITUI COUNTY DEPOSIT ACCOUNT

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000217127

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
20005908	07-JUN-21	Outward KEPSS MT 102 /BENM/ FAICIA CONTRACTORS LIMITED 3717/27/05/21	214,230.60
20005909	07-JUN-21	Outward KEPSS MT 102 /BENM/ KANDA HYDRO SERVICE LIMITED 3717/33/05/21	281,086.05
20005903	07-JUN-21	Outward KEPSS MT 102 /BENM/ ONKOT CONSTRUCTION AND GENERAL SUPP 3711/82/05/21	100,840.00
20005904	07-JUN-21	Outward KEPSS MT 102 /BENM/ FORTY SEVEN TRADING COMPANY LIMITED 3713/48/05/21	685,653.70
20005910	07-JUN-21	Outward KEPSS MT 102 /BENM/ FRANJANE ENTERPRISES 3714/35/05/21	81,078.30
20005905	07-JUN-21	Outward KEPSS MT 103 /BENM/ EUNILORIQUE ENTERPRISES 3713/16/06/21	223,887.95
20005902	07-JUN-21	Outward KEPSS MT 102 /BENM/ KITUI BINS SERVICES LIMITED 3715/31/05/21	35,612.00
20005907	07-JUN-21	Outward KEPSS MT 102 /BENM/ JUM ENTERPRISES 3715/32/05/21	79,924.00
20005906	07-JUN-21	Outward KEPSS MT 102 /BENM/ MAMUTE VENTURES 3711/81/05/21	16,984.40
20005833	09-JUN-21	Outward KEPSS MT 103 /BENM/ VINEMAX SUPPLIES 3720/22/03/21	332,656.00
20005913	09-JUN-21	Outward KEPSS MT 103 /BENM/ KAYTONIC ENTERPRISES LIMITED 3711/85/05/21	81,180.00
20005914	09-JUN-21	Outward KEPSS MT 103 /BENM/ AMALTECH MERCHANTS AND CONTRACTORS 3711/84/05/21	85,796.75
20005911	09-JUN-21	Outward KEPSS MT 103 /BENM/ STEHN CONTRACTORS LIMITED 3717/10/06/21/1	390,460.30
20005912	10-JUN-21	Outward KEPSS MT 103 /BENM/ ZOLLO COMPLEX LIMITED 3717/34/05/21	59,618.70
20005915	10-JUN-21	Outward KEPSS MT 103 /BENM/ SAMMARAN SERVICES KENYA LTD 3716/14/06/21	334,221.30
20005920	11-JUN-21	Outward KEPSS MT 102 /BENM/ ROYAL JONES MERCHANTS AND SUPPLIES 3711/305/05/21	198,500.50
20005921	11-JUN-21	Outward KEPSS MT 102 /BENM/ ROYAL JONES MERCHANTS AND SUPPLIES 3711/306/05/21	181,600.50
20005918	11-JUN-21	Outward KEPSS MT 103 /BENM/ YANZUU ENTERPRISES LIMITED 3711/83/05/21	180,173.50
20005919	11-JUN-21	Outward KEPSS MT 102 /BENM/ JUSTIEL LTD 3717/18/04/21	17,490.00
20005917	11-JUN-21	Outward KEPSS MT 102 /BENM/ JUM ENTERPRISES 3724/16/05/21	58,350.00
20005923	11-JUN-21	Outward KEPSS MT 102 /BENM/ MARYMELI CONSOLIDATED ENTERPRISE 3711/167/05/21	283,237.00
20005922	11-JUN-21	Outward KEPSS MT 102 /BENM/ MARYMELI CONSOLIDATED ENTERPRISE 3711/166/05/21	141,700.00
20005916	11-JUN-21	Outward KEPSS MT 102 /BENM/ PRIMESE ENTERPRISES LIMITED 3711/34/06/21/1	179,581.20
20005924	14-JUN-21	Outward KEPSS MT 103 /BENM/ MEG GENERAL CONTRACTORS LIMITED 3716/21/06/21	451,177.00
20005925	16-JUN-21	Outward KEPSS MT 103 /BENM/ ROYAL KAMATI INVESTMENTS LIMITED 3725/11/05/21	69,826.50
20005930	21-JUN-21	Outward KEPSS MT 103 /BENM/ VENINAX LIMITED 3717/29/06/21	42,873.60
20005936	21-JUN-21	Outward KEPSS MT 103 /BENM/ KALOG ENTERPRISES LIMITED 3717/38/06/21	76,255.00
20005931	21-JUN-21	Outward KEPSS MT 103 /BENM/ TUSHANO ENTERPRISES 3720/09/06/21	137,500.00

F.O. 30

BANK RECONCILIATION
KITUI - COUNTY TREASURY

From Date : 01-JUN-21 To : 30-JUN-21

KITUI COUNTY DEPOSIT ACCOUNT

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000217127

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque			Amount
No	Date		
20005932	21-JUN-21	Outward KEPSS MT 102 /BENM/ RICKMENT INVESTMENTS AND CONSTRUCTI 3720/08/06/21	189,860.10
20005935	21-JUN-21	Outward KEPSS MT 102 /BENM/ WILSYO GENERAL MARCHANTS LIMITED 3715/30/05/21	177,787.40
20005934	21-JUN-21	Outward KEPSS MT 102 /BENM/ FANDA WIRED ENTERPRISES LIMITED 3715/66/05/21	313,720.00
20005933	21-JUN-21	Outward KEPSS MT 102 /BENM/ FANDA WIRED ENTERPRISES LIMITED 3715/65/05/21	538,258.60
20005938	23-JUN-21	Outward KEPSS MT 103 /BENM/ LOKAKI INVESTMENTS LIMITED 3716/62/06/21	938,316.00
20005941	23-JUN-21	Outward KEPSS MT 102 /BENM/ MINT SIGHTERS COMPANY LIMITED 3714/23/06/21	84,817.00
20005929	23-JUN-21	Outward KEPSS MT 102 /BENM/ DANVIN DISTRIBUTORS (K) LIMITED 3711/62/06/21	144,045.00
20005937	23-JUN-21	Outward KEPSS MT 103 /BENM/ BRESCIA VENTURES LIMITED 3715/19/06/21	957,120.60
20005940	23-JUN-21	Outward KEPSS MT 103 /BENM/ MARKTUA INVESTMENTS 3716/63/06/21	325,348.60
20005943	25-JUN-21	Outward KEPSS MT 103 /BENM/ RONANA WORKS LIMITED 3715/15/06/21	838,823.90
20005942	25-JUN-21	Outward KEPSS MT 102 /BENM/ MARYMELI CONSOLIDATED ENTERPRISE 3717/47/06/21	165,004.80
20005944	25-JUN-21	Outward KEPSS MT 102 /BENM/ YAVI GENERAL AGENCIES LIMITED 3715/16/06/21	745,222.65
20005939	25-JUN-21	Outward KEPSS MT 103 /BENM/ GLACOL GENERAL CONTRACTORS 3716/22/06/21	374,921.00
20005945	25-JUN-21	Outward KEPSS MT 103 /BENM/ YAMII GENERAL ENTERPRISES LIMITED 3715/17/06/21	483,520.25
Total			11,798,260.75

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
Total :		