

FOR THE YEAR ENDED
30 JUNE, 2020

TRANS NZOIA COUNTY
PUBLIC SERVICE BOARD

ON

THE AUDITOR-GENERAL

PAPERS LAID	DATE	TABLED BY	COMMITTEE	CLERK AT THE TABLE
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OF

REPORT



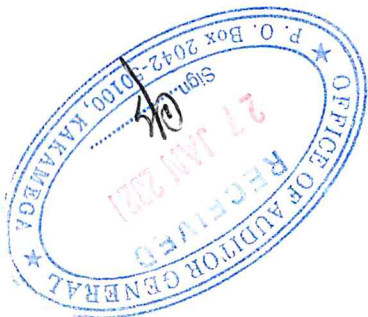
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Prepared in accordance with the Accrual Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

FOR THE FINANCIAL YEAR ENDED
30TH JUNE, 2020

ANNUAL REPORT AND FINANCIAL STATEMENTS

COUNTY PUBLIC SERVICE BOARD
TRANS NZOIA COUNTY



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COUNTY PUBLIC SERVICE BOARD

TRANS NZOIA COUNTY

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

1	KEY ENTITY INFORMATION AND MANAGEMENT	1
4	STATEMENT OF PERFORMANCE AGAINST COUNTY ENTITY'S PREDETERMINED OBJECTIVES	4
7	MANAGEMENT TEAM	7
9	BOARD CHAIRPERSON'S REPORT	9
10	REPORT OF THE BOARD SECRETARY	10
11	CORPORATE GOVERNANCE STATEMENT	11
12	STATEMENT OF MANAGEMENT'S RESPONSIBILITIES	12
13	REPORT OF THE INDEPENDENT AUDITOR	13
14	FINANCIAL STATEMENTS	14
14	STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 TH JUNE, 2020	14
15	STATEMENT OF FINANCIAL POSITION AS AT 30 TH JUNE, 2020	15
16	STATEMENT OF CHANGES IN NET ASSETS AS AT 30 TH JUNE, 2020	16
17	STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 TH JUNE, 2020	17
18	STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED 30 TH JUNE, 2020	18
19	SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES	19
23	NOTES TO THE FINANCIAL STATEMENTS	23
26	PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITORS' RECOMMENDATIONS	26
27	BANK RECONCILIATION/FO 30 REPORT	27

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

Trans-Nzoia County Public Service Board was established pursuant to the provisions of section 57 of the County Government Act (Number: 17 of 2012) which operationalized article 235 of the constitution of Kenya 2010. Trans-Nzoia County Public Service Board was approved by the Trans-Nzoia County Assembly in 2013 and thereafter appointed and gazetted by the Governor.

The overall mandate of the Board is to build and manage the human resource capacity of the Trans Nzoia County Government for effective and efficient delivery of services, as derived from the County Governments Act Number 17 of 2012.

b) Principal Activities

Vision: To be a leading responsive, professional and accountable public service board.

Mission: To provide policy guidance, regulatory framework and develop institutional and human resource capacity for effective delivery of services to the public.

Strategic goals/Objectives

- i. To ensure optimal staffing levels in all County departments
- ii. To ensure career progression of county staff
- iii. To enhance skills upgrading and multi-tasking
- iv. To provide clear information on pension and social security services
- v. To enhance collaboration and cooperation in sharing information and promote adherence to articles 10, and 232 of the Kenya Constitution 2010
- vi. To inculcate good work culture in the County Public Service
- vii. To have a harmonized grading and remuneration structure for the county public service employees.
- viii. Ensure sustainability and continuity in public service delivery
- ix. To strengthen the policy and regulatory framework that governs the Board and the County Public Service
- x. Establish modern systems for record and information management.
- xi. To improve work environment and enhance efficiency and effectiveness in service delivery.

Mandate

The overall mandate of the Board is to build and manage the human resource capacity of the Trans Nzoia County Government for effective and efficient delivery of services, as derived from the County Governments Act Number 17 of 2012.

The mandate of the Board is provided for under Section 59 of the County Governments Act (CGA), 2012 as follows: -

- i. Establish and abolish offices in the County Public Service.
- ii. Appoint persons to hold or act in offices of the County Public Service including in the boards of cities and urban areas within the County and to confirm appointments.

- iii. Exercise disciplinary control over, and remove, persons holding or acting in those offices as provided for under this part.
- iv. Prepare regular reports for submission to the County Assembly on the execution of the functions of the Board.
- v. Promote in the County Public Service the values and principles referred to in Articles 10 and 232.
- vi. Evaluate and report to the County Assembly on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the County Public Service.
- vii. Facilitate the development of coherent, integrated human resource planning and budgeting for personnel emoluments in counties.
- viii. Advise the County Government on human resource management development.
- ix. Advise county government on implementation and monitoring of the national performance management system in counties.
- x. Make recommendations to the Salaries and Remuneration Commission, on behalf of the county government, on the remuneration, pensions and gratuities for county public service employees.

c) Key Management

The County Public Service Board day-to-day management is under the following key organs:

- Board Chairperson
- Board Vice Chairperson
- Board Member
- Board Member
- Board Member
- Board Member
- Board Member
- Ag. Board Secretary
- Mr Peter M. Wamoto
- Mrs Rosemary N. Wanaswa
- Mrs Elymaryta A. Khaoya
- Mr Samuel N. Warui
- Dr. Silvester Wanyama Mackton
- Mr Edward K. Kitur
- CPA Albert Soita

d) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	CPA Albert Soita
2.	Accountant II	Andrew Wekesa

e) Entity Headquarters

P.O. Box 4210-30200
Near Mt. Elgon Hospital
KITALE, KENYA

f) Entity Contacts

Telephone: (254) 713 635 352
E-mail: cpsbtransnzoia@gmail.com

g) Entity Bankers

Trans Nzoia County Public Service Board Operation/Imprest Account

Kenya Commercial Bank
Account No. 1149298472
Kitale-Kenya

h) Independent Auditors

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

i) Principal Legal Adviser

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

2. STATEMENT OF PERFORMANCE AGAINST COUNTY ENTITY'S
PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of the Board's 2019-2023 plan are:

- a) To ensure optimal staffing levels in all County departments
- b) To ensure career progression of county staff
- c) To enhance skills upgrading and multi-tasking
- d) To enhance collaboration and cooperation in sharing information and promote adherence to articles 10, and 232 of the Kenya Constitution 2010
- e) To inculcate good work culture in the County Public Service
- f) Ensure sustainability and continuity in public service delivery
- g) To strengthen the policy and regulatory framework that governs the Board and the County Public Service
- h) Establish modern systems for record and information management.
- i) To improve work environment and enhance efficiency and effectiveness in service delivery.

Progress on attainment of Strategic development objectives

Below we provide the progress on attaining the stated objectives:

Programme Name: Human Resource Policy, Planning and Development					
Objective: To enhance the capacity of the County Public Service					
Outcome: Improved service delivery					
Sub Programme/Project	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Recruitment, selection and succession management	Optimal staff level in County departments	No. of staff recruited and appointed	300	280	Recruitment done on need basis. Renewed contracts for thirteen (13) chief officers.
	Continuity in service delivery	No. of contracts renewed	13	13	

COUNTY PUBLIC SERVICE BOARD

TRANS NZOIA COUNTY

Reports and Financial Statements

For the year ended June 30, 2020

Sub Programme/Project	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
	Motivated workforce	No. of staff promoted	300	43	Delays to have the current Board in place hampered attainment of set targets
	Fresh graduates equipped with work related skills	No. of graduates in internship programme	100	64	Recruitment done in partnership with National Government
Training & Development	Skilled and professional County public service employees	-No of officers trained.	350	32	Delays to have the current Board in place hampered attainment of set targets
Programme Name: Governance and National Values					
Objective: To promote adherence to National Values and Principles of Public Service					
Outcome: Ethical and effective Public Service					
Sub Programme/Project	Key Outcomes/Outputs	Key performance indicators	Planned Targets	Achieved Targets	Remarks*
Performance reporting	Accountability of service delivery	No. of Annual reports presented to the County Assembly by 31 st December each year	1	1	2019 annual report compiled and presented to the County Assembly and H.E. the Governor
Promote values and principles of Article 10 and 232 of the COK – Declaration of Income, Assets and Liabilities for 2019	Ethical, responsible and accountable public service	- NO. of staff reached through awareness forums No. of staff who filed declaration of income, assets and liabilities (DIALs) for 2019	3071	3041	The Board served show cause and warning letters to 30 staff who did not comply with the declaration of income, assets and liabilities for 2019
Programme Name: Physical Infrastructure and Equipment					
Objective: To provide employees with conducive work environment for enhanced service delivery					
Outcome: Improved working conditions and service delivery					

COUNTY PUBLIC SERVICE BOARD

TRANS NZOIA COUNTY

**Reports and Financial Statements
For the year ended June 30, 2020**





			indicators			
			% completion of Board Offices	Enhanced work environment for effective and efficient Board operations	Construction of Board offices	
	80%	100%				
						Delays in disbursement of funds by the County Treasury




COUNTY PUBLIC SERVICE BOARD

TRANS NZOIA COUNTY

**Reports and Financial Statements
For the year ended June 30, 2020**

3. MANAGEMENT TEAM

Name	Details of qualifications and experience
<p>Mr. Peter Wamto Board Chairperson</p> 	<p>Mr. Peter M. Wamto was born in 1958 in Bungoma County. He holds Master of Arts degree in Human Resource Management and a Diploma in Labour Administration and Management. He also has training in Strategic Leadership, Labour Law, International Labour Relations, Labour Policy and Planning, Management and Development and Prosecution.</p> <p>Mr. Wamto has 38 years of public service experience; 5 years in Foreign Service 30 years in Labour Administration and 3 years in Corporate support.</p>
<p>Mrs. Rosemary Wanaswa Board Vice Chairperson</p> 	<p>Mrs. Rosemary N. Wanaswa was born in 1958 in Bungoma County. She holds a Bachelor of Education Degree.</p> <p>Mrs Wanaswa is a renowned educationist, having taught and headed some of the best national schools in Kenya such as Moi Girls, Eldoret and St. Brigids Girls, Kimimini as Chief Principal.</p>
<p>Mrs. Elymaryta Agatha Khaoya Board Member</p> 	<p>Mrs. Elymaryta Agatha Khaoya was born in 1956. She holds a Master of Business Administration Degree and a Bachelor of Arts Degree from the University of Nairobi.</p> <p>Mrs Khaoya has extensive experience in public service, having held various administrative positions in the civil service and retired in 2016 at the rank of Director of Administration, having worked for 34 years.</p>
<p>Mr. Edward K. Kitur Board Member</p> 	<p>Mr. Edward Kitur was born in 1978, and holds a Bachelor of Commerce Degree. He is the Chairperson of the Finance and General Purposes Committee at the Board.</p> <p>Mr. Kitur started working as an Accounts Clerk in the Ministry of Education before joining politics in the year 2007 where he served for five years as a Councillor in Trans Nzoia and chaired the Audit Committee. In the year 2013, he was elected as a Member of County Assembly, Trans Nzoia and Chair of the Public Accounts Committee. He has also been the Secretary General, Accountability Kenya.</p>

<p>Dr. Silvester Wanyama Mackton was born in 1966. He holds a PhD in Economics from Maseno University, Master of Philosophy in Economics from Moi University and a Bachelor of Education Degree from the University of Nairobi.</p> <p>Dr. Mackton extensive experience as an educationist, having taught in a number of schools before becoming a University don.</p>	 <p>Dr. Wanyama Silvester Mackton, PhD Board Member</p>
<p>Mr. Samuel N. Warui was born in 1958 and has a Bachelors degree in Project Planning and Management from the University of Nairobi. He also has training in Governance and Management, a certificate in Cooperative Administration from Cooperative College, Certificate in Statistics from Dar-es-salam University, a certificate in Leadership from Swedish Cooperative Centre and a Diploma in Business Management from the University of Nairobi.</p> <p>Mr. Warui joined the Kenya Civil Service in 1980 and has worked in various parts of the country in various capacities and retired from the Civil Service in 2019 at the rank of Ag. Director of Cooperative Development in Trans Nzoia County.</p>	 <p>Mr. Samuel Warui Board Member</p>
<p>Mr. Albert Sotta was born in 1967 in Trans Nzoia County. He Holds a Master of Business Administration (MBA) in Finance from the University of Nairobi and a Bachelor of Arts Degree in Economics from Egerton University. He is also a certified Public Accountant of Kenya with over 26 years work experience in Finance and Administration.</p>	 <p>CPA Albert Sotta Ag. Board Secretary</p>

4. BOARD CHAIRPERSON'S REPORT

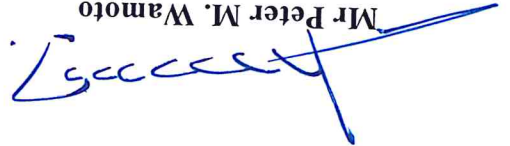
Trans-Nzoia County Public Service Board was established pursuant to the provisions of section 57 of the County Government Act (Number. 17 of 2012) which operationalized article 235 of the constitution of Kenya 2010. The Inaugural Trans-Nzoia County Public Service Board was approved by the Trans-Nzoia County Assembly in 2013 and thereafter appointed and gazetted by the Governor for a six (6) year term that ended in July, 2019. The second generation Board was approved by the Trans-Nzoia County Assembly in February, 2020 and thereafter appointed and gazetted by the Governor on 4th March, 2020 for a six (6) year term. Therefore, as at the 30th June, 2020, the new Board Members had been in office for only four (4) months.

Despite the short period in office by the current Board Members, the County Public Service Board accomplished inter alia the following in the financial year 2019/2020:

- i) The Board recruited and appointed two hundred and eighty (280) employees; one hundred and eighty-four (184) being UHC health personnel while ninety-six (96) being staff on temporary terms.
- ii) The Board appointed sixty-four (64) health interns on a one-year contract.
- iii) Promoted forty-three (43) persons to various cadres within the county establishment.
- iv) Approved confirmation in appointment of one hundred and twenty (120) officers on permanent and pensionable terms.
- v) The Board submitted its 2019 Annual Report to County Assembly and H.E. the Governor pursuant to the County Governments Act 2012.
- vi) The Board sensitized and administered declaration of income, Assets and liabilities (DIALs) to 3,041 county employees.
- vii) The Board renewed the contracts of sixteen (16) officers, thirteen (13) being County Chief Officers whose contracts had expired.
- viii) The Board approved thirty-two (32) staff trainings across various county departments.
- ix) The Board continued with the construction of a new office block which is currently 80% complete.

The County Public Service Board plays a very critical role in all aspects of human resource planning, management and development for the County. Therefore, to attain an efficient and effective County Public Service, the Board needs to be funded adequately so as fulfil its mandates as provided for under Section 59 of the County Governments Act (CGA), 2012.

Mr Peter M. Wamoto



Chairman

County Public Service Board

Trans Nzoia



5. REPORT OF THE BOARD SECRETARY

The term of the inaugural Board ended in July, 2019 and it was not until February, 2020 that the second generation Board was appointed. Therefore, as at the 30th June, 2020, the new Board Members had been in office for only four (4) months.

During the FY 2019-2020, the County Public Service Board had budgeted expenditure of KShs 56,369,828 for both recurrent expenditure and development expenditure, but only KShs 8,600,908 (15%) was disbursed by the County Treasury to the Board. This was brought about by the fact that the new Board was not in place until February, 2020 (Four months to the end of the FY 2019-2020).

Despite the short period in office by the current Board Members, the Board was able to accomplish planned activities as follows:

i) The Board recruited and appointed two hundred and eighty (280) employees; one hundred and eighty-four (184) being UHC health personnel while ninety-six (96) being staff on temporary terms.

ii) The Board appointed sixty-four (64) health interns on a one-year contract.
iii) Promoted forty-three (43) persons to various cadres within the county establishment.
iv) Approved confirmation in appointment of one hundred and twenty (120) officers on permanent and pensionable terms.

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vi) The Board sensitized and administered declaration of income, Assets and liabilities (DIALs) to 3,041 county employees.

vii) The Board renewed the contracts of sixteen (16) officers, thirteen (13) being County Chief Officers whose contracts had expired.

viii) The Board approved thirty-two (32) staff trainings across various county departments.

ix) The Board continued with the construction of a new office block which is currently 80% complete.

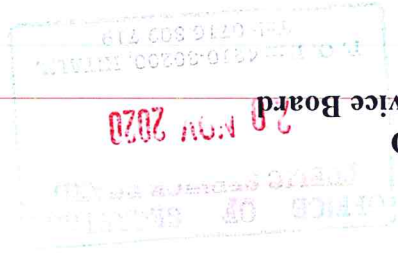
This being the first time presentation of the Board's Financial Statements on an accrual basis, the provisions of IPSAS 33 will be applicable (Paragraphs 36-41) with regard to the Fixed Assets and Liabilities of the Board.

It is our expectation that new presentation method will enhance the quality of the Board's financial information.

Trans Nzoia

Ag. Secretary/CFO

CPA Albert Soita



6. CORPORATE GOVERNANCE STATEMENT

Establishment of the Board

The Trans Nzoi County Public Service Board is established pursuant to Section 57 of the County Governments Act, 2012 which states that a the County Public Service Board shall comprise a chairperson, not less than three but not more than five members and a secretary appointed by the Governor with the approval of the County Assembly.

Board Meetings

i) The Board meets as often as may be necessary for carrying out of its business, but it meets at least once every two weeks.
ii) At least two days written notice of every meeting of the Board is given to every member of the Board.
iii) The chairperson shall, on written application of one third of the members, convene a special meeting of the Board.

iv) The Chairperson in consultation with the secretary shall decide the items of agenda.
v) Where a member is unable to attend a meeting, the member may communicate through the chairperson, their contributions and concerns on the matters before the meeting.
vi) The quorum for the conduct of business at a meeting of the Board shall be at least four members of the Board.

vii) The chairperson shall preside at every meeting of the Board, in the absence of the chairperson the vice-chairperson shall preside and in the absence of both, members present shall elect one member to preside.

viii) The Board Secretary shall be the secretary at all meetings of the Board.
ix) The Board Secretary shall cause minutes of all proceedings of the meeting of the Board to be recorded.

Six (6) Board meetings were held between 1st March, when the new Board was constituted, and 30th June, 2020.

Register of Conflict of Interest and Gifts Register

The Board maintains a Register of Conflict of Interest and a Gifts Register.

Removal of the Board

As per Section 58 (5) of the County Governments Act, the members of the Board may only be removed from office:-
(a) on grounds set out for the removal of members of a constitutional commission under Article 251(1) of the Constitution; and
(b) by a vote of not less than seventy five percent of all the members of the county assembly.

7. STATEMENT OF MANAGEMENT'S 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 of Trans-Nzoia, receiver of revenue 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 Board Secretary, County Public Service Board, Trans Nzoia is responsible for the preparation and presentation of the County Public Service Board's financial statements, which give a true and fair view of the state of affairs of the County Public Service Board, Trans Nzoia for and as at the end of the financial year ended on June 30th, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Public Service Board; (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 Public Service Board; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Board Secretary accepts responsibility for County Public Service Board'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 (IPSSAS). The Board Secretary is of the opinion that the County Public Service Board's financial statements give a true and fair view of the state of the County Public Service Board's transactions during the financial year ended June 30th, 2020, and of its financial position as at that date. The Board Secretary further confirms the completeness of the accounting records maintained for the County Public Service Board which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The Board Secretary confirms that the County Public Service Board has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that County Public Service Board'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 Board Secretary confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Public Service Board's financial statements were approved and signed by the Board Secretary on 20th November, 2020.

Board Secretary

20 NOV 2020

The statements of financial position and Note 5 to the financial statement reflects property, plant and equipment balance of Kshs.15,594,310 in the year under review. However, the comparative balance Kshs.14,988,322 has not been reflected in the financial statement. In addition, the statement of cash flows reflects purchase of property, plant, equipment and intangible assets balance of Kshs.605,988 while the fixed asset register reflects a total balance of Kshs.1,654,994, resulting in a variance of Kshs.1,049,006. Though the Management indicated that the value represents assets acquired on their behalf by the County Executive, it is not clear why the Management

1. Property, Plant and Equipment

Inaccuracies in the Financial Statements

Basis for Qualified Opinion

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 Trans Nzoia County Public Service Board as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Financial Management Act, 2012.

I have audited the accompanying financial statements of Trans Nzoia County Public Service Board set out on pages 14 to 26, which comprise of the statement of financial position as at 30 June, 2020, statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Qualified Opinion

REPORT ON THE FINANCIAL STATEMENTS

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

REPUBLIC OF KENYA



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

As required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Conclusion

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.54,369,828 and Kshs.8,600,908 respectively resulting to an under-funding of Kshs.45,768,920 or 84% of the budget. Similarly, the Board expended Kshs.7,995,307 against an approved budget of Kshs.54,369,828 resulting to an under-expenditure of Kshs.46,374,521 or 85% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Trans Nzoia County.

Budgetary Control and Performance

Other Matter

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.

Key Audit Matters

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

Consequently, the accuracy and completeness of the financial statements for the year ended 30 June, 2020 could not be ascertained.

The statement of changes in net assets reflects a balance of Kshs.14,994,071 as at 01 July, 2019. However, the statement of financial position reflects a total net assets and liabilities balance of Kshs.5,749. In addition, the surplus of Kshs.3,462 for the year ended 30 June, 2019 was not reflected in the statement of changes in net assets. The inconsistencies were not explained or supported.

2. Statement of Changes in Net Assets

In the circumstances, the accuracy of the property, plant, and equipment balance of Kshs.605,988 could not be confirmed.

Failed to recognize the assets in line with paragraph 14(a) and (b) of IAS 17 on Property, Plant, and Equipment.

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.

Basis for Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Conclusion

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide 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 (Accrual Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

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

Auditor-General's Responsibilities for the Audit

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 overall 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 non-compliance. 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 policies and procedures may deteriorate.

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

10 February, 2022

Nairobi


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

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.

- 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.
- Perform such other procedures as I consider necessary in the circumstances.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Board to express an opinion on the financial statements.
- 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.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board'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 Board to cease to continue to sustain its services.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- 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.

COUNTY PUBLIC SERVICE BOARD

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

9. FINANCIAL STATEMENTS

9.1. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE, 2020

	2019/2020	2018/2019
	KShs	KShs
Revenue from non-exchange transactions		
Transfers from the County Government	8,600,908	19,594,709
Revenue from exchange transactions		
Other Income	-	4,974
Total revenue	8,600,908	19,599,683
Expenses		
General expenses	7,995,307	19,596,221
Surplus/(deficit) for the period	605,601	3,462

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Public Service Board financial statements were approved on 20th November, 2020 and signed by:

Board Secretary

20 Nov 2020

Accountant II

COUNTY PUBLIC SERVICE BOARD

TRANS NZOIA COUNTY

**Reports and Financial Statements
For the year ended June 30, 2020**

9.2. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2020

	2019/2020	2018/2019
	KShs	KShs

Assets	Note	2019/2020	2018/2019
Current assets			
Cash and cash equivalents	4	5,362	5,749
Non-current assets			
Property, plant and equipment	5	15,594,310	-
Total Assets		15,599,672	5,749
Liabilities			
Current liabilities			
Current liabilities		-	-
Non-current liabilities			
Total liabilities		-	-
Net assets		15,599,672	5,749
Accumulated surplus/(deficit)		15,599,672	5,749
Total net assets and liabilities		15,599,672	5,749

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Public Service Board financial statements were approved on 20th November, 2020 and signed by:

Board Secretary

20 NOV 2020

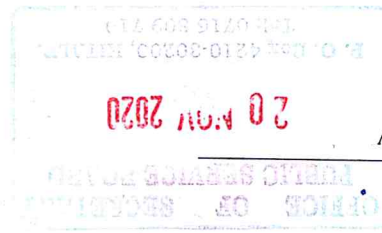
Accountant II

**COUNTY PUBLIC SERVICE BOARD
TRANS NZOIA COUNTY
Reports and Financial Statements
For the year ended June 30, 2020**

9.3. STATEMENT OF CHANGES IN NET ASSETS AS AT 30TH JUNE, 2020

	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
	KShs	KShs	KShs	KShs
Balance as at 1 July 2019			14,994,071	14,994,071
Surplus/(deficit) for the period	-	-	605,601	605,601
Funds received during the year	-	-	-	-
Revaluation gain	-	-	-	-
Balance as at 30 June 2020	-	-	15,599,672	15,599,672

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Public Service Board financial statements were approved on 20th November, 2020 and signed by:



Board Secretary

Accountant II

**COUNTY PUBLIC SERVICE BOARD
TRANS NZOIA COUNTY**

**Reports and Financial Statements
For the year ended June 30, 2020**

9.4. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE, 2020

	2019/2020	2018/2019
	KShs	KShs
Cash flows from operating activities		
Receipts		
Transfers from the County Government	8,600,908	19,594,709
Other income	-	4,974
Total Receipts	8,600,908	19,599,683
Payments		
General expenses	(7,995,307)	(18,510,934)
Adjusted for:		
Net cash flows from operating activities	605,601	1,088,749
Cash flows from investing activities		
Purchase of property, plant, equipment and intangible assets	(605,988)	(1,085,287)
Net cash flows used in investing activities	(605,988)	(1,085,287)
Cash flows from financing activities		
Net cash flows used in financing activities		
Net increase/(decrease) in cash and cash equivalents	(387)	3,462
Cash and cash equivalent at BEGINNING of the year	5,749	2,287
Cash and cash equivalent at END of the year	5,362	5,749

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Public Service Board financial statements were approved on 20th November, 2020 and signed by:

Board Secretary



Accountant II



20 NOV 2020

**COUNTY PUBLIC SERVICE BOARD
TRANS NZOIA COUNTY**

Reports and Financial Statements

For the year ended June 30, 2020


9.5. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE PERIOD ENDED 30TH JUNE, 2020

	Original budget 2020	Adjustments 2020	Final budget 2020	Actual on comparable basis 2020	Performance difference 2020	% utilization 2020
Revenue	KShs	KShs	KShs	KShs	KShs	%
Transfers from County Govt.	59,369,828	(5,000,000)	54,369,828	8,600,908	45,768,920	16%
Total income	59,369,828	(5,000,000)	54,369,828	8,600,908	47,768,920	16%
Expenses						
General expenses	59,369,828	(5,000,000)	54,369,828	7,995,307	48,374,521	15%
Total expenditure	59,369,828	(5,000,000)	54,369,828	7,995,307	48,374,521	15%
Surplus for the period				605,601		

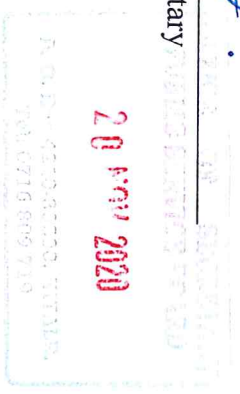
Budget notes

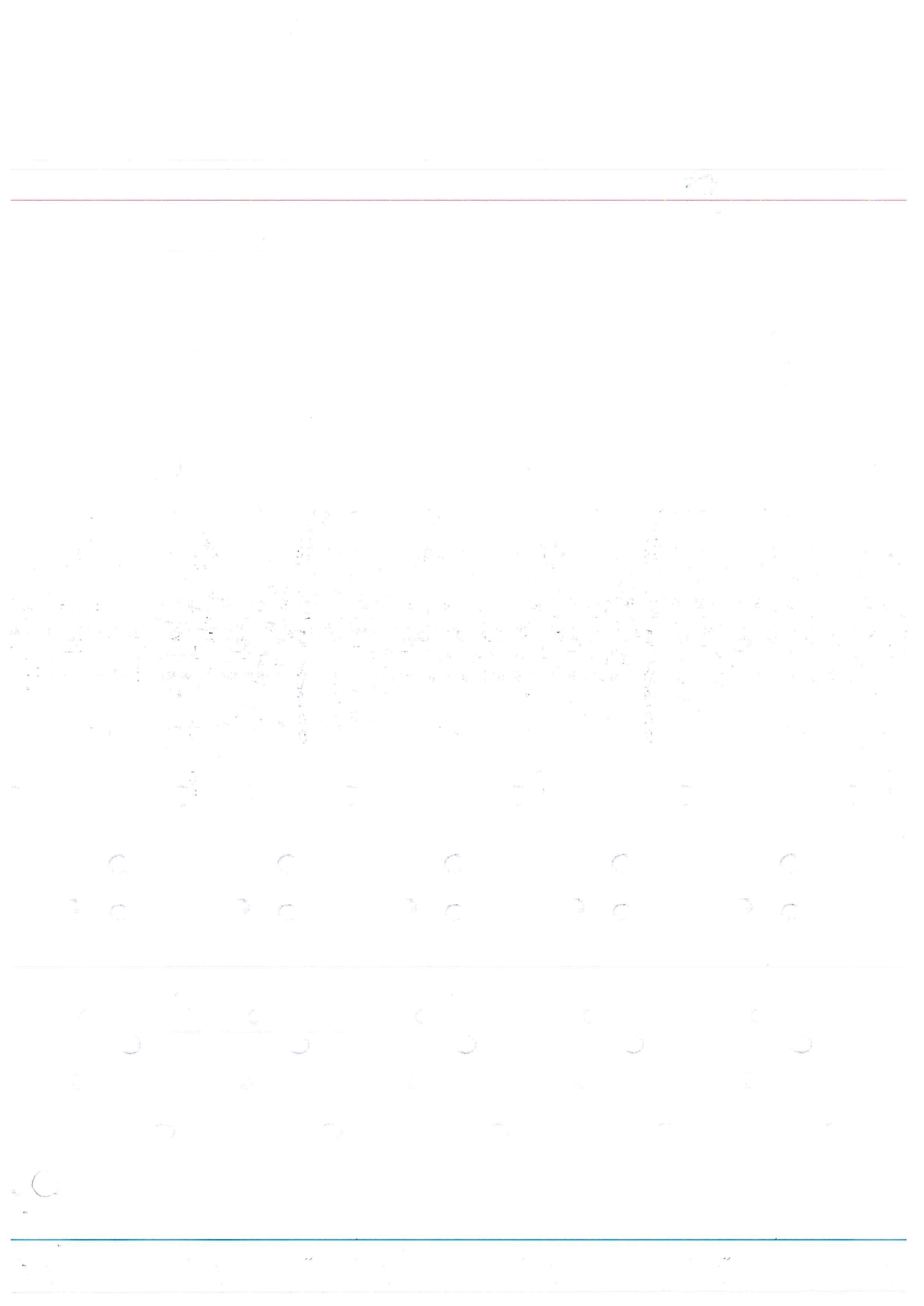
- (a) *The new Board was only in office for four (4) before the end of the financial year 2019/2020 hence out of the budgeted amount of Kshs 54,369,828, the Board received Kshs 8,600,908 for the four (4) months they were in office, for the Board's operations.*
- (b) *The difference between the original and final budget was due to budget cuts by the County Treasury*

The County Public Service Board financial statements were approved on 20th November, 2020 and signed by:

Board Secretary 

Accountant II 





COUNTY PUBLIC SERVICE BOARD

TRANS NZOIA COUNTY

Reports and Financial Statements

For the year ended June 30, 2020

9.6. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Statement of compliance and basis of preparation

The Board's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Board. The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

2. Adoption of new and revised standards

a) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2020

Standard	Effective date and impact:
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments	Applicable: 1st January 2022: Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.
Other Improvements to IPSAS	Applicable: 1st January 2021: a) IPSAS 33, First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs). Amendments to the implementation guidance on deemed cost in IPSAS 33 to make it consistent with the core principles in the Standard

b) Early adoption of standards

The Board did not early – adopt any new or amended standards in year 2020.

3. Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

4. Budget information

The original budget for FY 2019/2020 was approved by the County Assembly on June, 2019. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The revisions /additional appropriations are deducted/added to the original budget by the Board upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Board recorded revisions of Kshs. 5 Million on the FY 2019/2020 budget following the governing body's approval.

The Board's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section 9.5 of these financial statements.

5. Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

However, the Board being a first time adopter of the Accrual Basis of Accounting, provisions of IPSAS 33 were adopted.

IPSAS 33 Paragraphs 39 and 40 exempt a first-time adopter from changing its accounting policy(ies) in respect of the recognition and/or measurement of assets and/or liabilities for reporting periods beginning on a date within three (3) years following the date of adoption of IPSASs so as to allow a period to develop reliable

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

models for recognizing and/or measuring its assets and/or liabilities during the period of transition. A first time adopter shall only change its accounting policies during the period of transition to better conform to the accounting policies in accrual basis IPSASs, and may retain its existing accounting policies until the exemptions that provided the relief have expired. Being a first time adopter of accrual basis, the Board has adopted this standard so as to allow time to develop reliable models for recognizing and/or measuring its assets and/or liabilities

6. Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. *Revaluation Reserve* - This is used when a revaluation assessment finds that the carrying value of the asset has changed. *Accumulated Surplus* - This is the excess of revenues over expenses from prior years that has not been set aside for specific purposes.

7. Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

8. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

9. Comparative figures

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

10. Events after the reporting period

There were no material adjusting and non-adjusting events after the reporting period.

11. Ultimate and Holding Entity

The Board is a County Public Fund established by Section 57 of the County Governments Act 2012. Its ultimate parent is the County Government of Trans Nzoia.

12. Currency

The financial statements are presented in Kenya Shillings (Kshs).

13. Significant judgments and sources of estimation uncertainty

The preparation of the Board's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions – The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Entity
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

COUNTY PUBLIC SERVICE BOARD

TRANS NZOIA COUNTY

Reports and Financial Statements

For the year ended June 30, 2020

9.7. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from County Government

Description	2019/2020	2018/2019
Transfers from County Govt. – operations	8,600,908	19,594,709
Total	8,600,908	19,594,709

2. Other Income

Description	2019/2020	2018/2019
Miscellaneous income	-	4,974
Total other income	-	4,974

3. General expenses

Description	2019/2020	2018/2019
Utilities, Supplies and Services	57,000	129,574
Communication, Supplies and Services	98,300	268,450
Domestic Travel and Subsistence	5,339,480	9,817,071
Foreign Travel and Subsistence		2,252,382
Printing, Advertising and Information Supplies & Services	114,300	354,332
Training Expenses		1,506,640
Hospitality Supplies and Services	1,132,091	1,803,007
Fuel Oil and Lubricants	587,810	491,092
Office and General Supplies and Services	353,623	628,728
Other Operating Expenses	6,770	331,611
Routine Maintenance – Vehicles and Other	229,303	688,287
Transport Equipment		
Routine Maintenance – Other Assets	76,630	239,760
Total	7,995,307	18,510,934

**COUNTY PUBLIC SERVICE BOARD
TRANS NZOIA COUNTY**

**Reports and Financial Statements
For the year ended June 30, 2020**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. Cash and cash equivalents

Description	2019/2020	2018/2019
	KShs	KShs
Current account	5,362	5,749
Total cash and cash equivalents	5,362	5,749

Detailed analysis of the cash and cash equivalents are as follows:

Financial institution	Account number	2019/2020	2018/2019
	KShs	KShs	
a) Current account			
Kenya Commercial bank	1149298472	5,362	5,749
Sub-total		5,362	5,749
Grand total		5,362	5,749

5. Property, plant and equipment

Cost	At 1 st July 2019	At 30 th June 2020
Computers and office equipment	KShs	KShs
	14,988,322	15,594,310
At 1 st July 2019	14,988,322	14,988,322
Additions	605,988	605,988
Disposals	-	-
Transfer/adjustments	-	-
At 30th June 2020	15,594,310	15,594,310
Depreciation and impairment		
At 1 st July 2019	-	-
Depreciation	-	-
Disposals	-	-
Impairment	-	-
Transfer/adjustment	-	-
At 30th June 2020	-	-
Net book values		
At 30th June 2020	15,594,310	15,594,310

COUNTY PUBLIC SERVICE BOARD
TRANS NZOIA COUNTY

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. Cash generated from operations

	2019/2020	2018/2019
	KShs	KShs
Surplus/ (deficit) for the year before tax	605,601	1,088,749
Adjusted for:		
Depreciation	-	-
Amortisation	-	-
Gains on acquisition of assets	(-)	(-)
Interest income	(-)	(-)
Finance cost	-	-
Working Capital adjustments		
Increase in inventory	(-)	(-)
Increase in receivables	(-)	(-)
Increase in payables	-	-
Net cash flow from operating activities	605,601	1,088,749

COUNTY PUBLIC SERVICE BOARD

TRANS NZOIA COUNTY

Reports and Financial Statements

For the year ended June 30, 2020

11. BANK RECONCILIATION/FO 30 REPORT

County Public Service Board, Trans Nzoia

Bank Reconciliation Statement as at 30th June 2020

Balance as per the Bank Statement

Less Unpresented Cheques

Date

No. Cheque

1.	CDT - Westside Hotels Ltd.	4-Jun-20	000831	1,434
2.	Westside Hotels Ltd.	25-Jun-20	000839	3,302
3.	CDT - Westside Hotels Ltd.	25-Jun-20	000840	-1,695
4.	CDT - Victoria Comfort Inn	25-Jun-20	000843	2,863
5.	CDT - Victoria Comfort Inn	25-Jun-20	000844	-2,695
6.	CDT - Sixty four Centre Ltd.	25-Jun-20	000847	884
7.	African Touch Safaris Ltd.	25-Jun-20	000848	124,700
8.	CDT - Victoria Comfort Inn	25-Jun-20	000849	2,305
9.	KCB	30-Jun-20	000850	541,300
10.	Victoria Comfort Inn Ltd.	30-Jun-20	000852	70,737
11.	CDT - Victoria Comfort Inn	30-Jun-20	000853	1,263
12.	Safaricom PLC	30-Jun-20	000854	59,996
13.	Transmatress Ltd.	30-Jun-20	000855	64,560
14.	Transmatress Ltd.	30-Jun-20	000856	79,580
15.	Ernphilex Company Ltd	30-Jun-20	000859	182,500
16.	Toyota Kenya Ltd.	30-Jun-20	000860	168,003
17.	Kenya Power and Lighting Co. Ltd.	30-Jun-20	000861	57,000
18.	CDT - Westside Hotels Ltd.	30-Jun-20	000862	579
19.	Westside Hotels Ltd	30-Jun-20	000863	32,471

Balance as per June, 2020 CB

1,397,868

5,362

1,403,229

