

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**



**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF TRANS NZOIA**

**FOR THE YEAR ENDED**

**30 JUNE, 2024**

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep Mas Whip
COMMITTEE	
CLERK AT THE TABLE	Maalim



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**COUNTY GOVERNMENT OF TRANS NZOIA**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024**

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

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Acronyms and Glossary of Terms

**a) Acronyms**

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

**b) Glossary of Terms**

Fiduciary Management	The Key Management personnel who had financial responsibility
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## 1. Key Entity Information and Management

### a) Background information

The County is constituted as per the Constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. Trans Nzoia County lies on the western side of Mount Elgon in the former Rift Valley province, some 380 km north west of Nairobi.

The County borders Bungoma to the west, Uasin Gishu and Kakamega to the south, Elgeyo Marakwet to the east, West Pokot to the north and the republic of Uganda to North West. Trans Nzoia covers an area of 2495.5 square kilometres. It is divided in five electoral regions: Cherangany, Saboti, Kwanza, Kiminini and Endebess constituencies. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Ministry of Public Service Management	The objective of the sector is to provide effective strategic leadership and Coordination of the County Government Public Service.
2.	Ministry of Finance & Economic Planning	The department is responsible for the provision of financial advice and reporting services for all functions within the county.
3.	Ministry of Gender, Youth, Culture, Sports and Tourism	The sector is charged with the responsibility of social protection, youth and women empowerment, talent and skill development, preservation and promotion of culture, Social and Community development, Protection, rights and advocacy of needs of persons with disabilities, rehabilitation of destitute, registration of women, youth, self-help, and community based organizations and tourism promotion and development.
4.	Ministry of Health Services	The Health Sector mandate is to promote and participate in the provision of integrated and high quality curative, preventive and rehabilitative services that is equitable, responsive, accessible and accountable to Kenyans
5.	Ministry of Education	The sector mission is to provide quality education, training and research for empowerment of individuals to become competent and responsible citizens who meet the global labour market demands
6.	Ministry of Lands, Housing, Physical Planning and Urban Development	The sector is responsible for urban planning and design, land use planning, zoning, land survey and mapping including providing topographical data for site planning and development purposes.
7.	Ministry of Agriculture, Livestock, Fisheries & Crop Management	To improve livelihoods of Kenyans through promotion of competitive agriculture and innovative research, sustainable livestock and fisheries development, and growth of a viable

No.	Department	Major Responsibility
		cooperative sub-sector.
8.	Ministry of Transport and Infrastructure	The sector aspires for a county with modern road network and towns and centres with good infrastructural facilities that would make the county competitive thereby attractive to both local and international investors.
9.	Ministry of Trade Commerce and Industry.	Providing coordination and guidance in formulation, implementation and review of economic, trade and industrial policies; coordinating the preparation of County Integrated Development Plans, and Sectoral plans.
10.	Ministry of Water Environment and Natural Resources	The Sector objective is to formulate policies that protect and promote water resources, forest conservation, wildlife management, and climate change adaptations and mitigation.

#### b) Key Management team

The County Executive's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Governor	H.E Hon. George Ntembeya
2.	Deputy Governor	H.E Hon Philomena B. Kapkory
3.	County Secretary	Truphosa Irene Awuor Otwala
4.	CEC, Finance & Economic Planning	Bonface Wanyonyi Cosmas
5.	CEC, Public Service Management	Julie Kichwen Rutto
6.	CEC, Land, Housing, Physical Planning & Urban Dev	Janerose Nasimiyu Mutama
7.	CEC, Water, Environ & Nat. Resources & Climate Ch.	Pepela Wanjala (Dr.)
8.	CEC, Public Works, Transport & Energy	Jackson Wanyungu Amboka
9.	CEC, Education and Technical Training	Chanelle J. Kittony
10.	CEC, Health Services and Sanitation	Samson Otieno Ojwang
11.	CEC, Trade, Industrialization, Tourism	Patrick Gacheru.
12.	CEC, Agriculture, Irrigation, Livestock and Fisheries	Phanice Naliaka Khatundi
13.	CEC, Gender, Youth, Sports & Culture	Stanley Kirui.

### c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were

No.	Designation	Name
1.	Chief Officer- Finance	CPA Emmanuel Masungu
2.	Chief Officer- Economic Planning	CPA Ashton Mulupi
2.	Chief Officer- Public Service Management	Phillip Kaptan
3.	Chief Officer-Agriculture and Irrigation	Patrick Osoro Okongó
4.	Chief officer- Livestock Fisheries and Cooperative Dev	Dr. Wanjala Emmanuel
5.	Chief Officer- Officer of H.E The Governor	Sammy Simiyu Sichangi
6.	Chief Officer- Land, Housing, Phys Planning & Urban Dev.	Dr. Roselyne Nasiebanda
7.	Chief Officer- Water, Environ & Natural Resources	Dorothy Nabwala Nyukuri
8.	Chief Officer- Public Works, Infrastructure & Energy	Arch. George W. Mwangi
9.	Chief officer-Roads and Transport	Joseph Nabibia Wasike
10.	Chief Officer- Education and ICT	Kennedy Etiang' Seme
11.	Chief Officer- Health Services and Sanitation	Dr. Judith Simiyu
12.	Chief Officer- Trade, Commerce & Industry	Isaac Omari Ndiema
13.	Chief Officer- Gender, Youth, Culture, Sports & Tourism	Jane Masika Wachwenge

### d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30 June 2023 were;

- i) **Trans Nzoia County Assembly;** is in charge of oversight and enacting the various legislations that were done during the financial year. The Assembly also approved the budgets for the financial year.
- ii) **Controller of Budget;** The COB is responsible for processing of requisitions for funds, providing required guidelines in budget execution and oversight in budget implementation.
- iii) **National Treasury;** Their mandate for the year was to process exchequer and donor funds, to provide technical support and quality review of the financial statements;
- iv) **Commission on Revenue Allocation;** Provided support in revenue allocation and also undertook the County Credit Rating;
- v) **Trans Nzoia County Audit Committee;** Reviewed the internal audit reports and ensured corrective actions were taken to safeguard the internal controls of the County's financial operations.
- vi) **Public Sector Accounting Standards Board;** Developed the financial reporting templates and guidance on the accounting standards to be adopted by the County Government for the financial year.

### e) County Executive Headquarters

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

**f) County Executive Contacts**

Telephone: (254) 054-30301/2  
E-mail: countyoftransnzioa@gmail.com  
Website: wwwtransnzioa.go.ke

**g) County Executive Bankers**

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

Other Commercial Banks

1. Kenya Commercial Bank  
Kitale Branch
2. Equity Bank  
Kitale Branch
3. Co-operative Bank  
Kitale Branch
4. Eco-Bank  
Kitale Branch
5. Trans National Bank  
Kitale Branch
6. Family Bank  
Kitale Branch
7. Chase Bank  
Kitale Branch

**h) Independent Auditor**

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

**i) Principal Legal Adviser**

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

**NAIROBI, KENYA**

**j) County Attorney**

Trans Nzoia County Attorney

P.O. Box 4211-30200

County Head Quarter Building

Moi Avenue

**KITALE, KENYA**

## 2. Governance Statement

Trans Nzoia County is constituted as per the Constitution of Kenya, 2010. The County is led by the Governor, who is responsible for the general policy and strategic direction of the County.


The County consists of a County Assembly, County Executive and four (4) number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary Heads County Public Service and is responsible for arranging the business of County Executive Committee.

### The County Executive

#### a) The County Executive

The role of managing and coordinating the functions of the County Administration and its departments, preparing proposed bills for consideration by the County Assembly, Providing the County Assembly with regular reports on matters relating to the County is vested on the County Executive. Trans Nzoia County Cabinet is composed of 14 members; The Governor, Deputy Governor, County Secretary, County Attorney and Ten (10) CECMs.

#### The membership of the Cabinet/County Executive Governance Structures

No.	Management Details
1.	 <p><b><u>H.E George Natembeya, M.B.S is the Governor, County Government of Trans Nzoia since August 2022.</u></b></p> <p>H.E Natembeya is the second Governor of Trans Nzoia County after successfully contesting for it during the 2022 General Elections. He is a career civil servant having started as a District Officer and rising through ranks to a Regional Commissioner, a position he held before joining politics.</p> <p>He is the deputy party leader of DAP K and the Chairperson of the Peace and Security Committee for the North Rift Economic Region Bloc.</p> <p>During his tenure as a Regional Commissioner, Rift Valley Province, he was able to stabilise conflict in the Region and put stringent measures to curb female genital mutilation and teenage pregnancies. He was conferred with Elder and Moran of the Burning Spear (EBS, MBS) by the former president H.E Uhuru Muigai Kenyatta for his outstanding work in restoring peace.</p> <p>H.E George Natembeya holds a Master’s Degree in Anthropology from University of Nairobi and Bachelor’s Degree from University of Nairobi in Anthropology. Currently is the patron of the Kenya Red Cross Society, Trans Nzoia Branch.</p>

No.	Management Details	
2.		<p><b><u>H.E Philomena Bineah Kapkori, Deputy Governor, County Government of Trans Nzoia since August 2022</u></b></p> <p>Her Excellency has a Bachelor of Business Management (First Class Honours) from Moi University, Masters in Project Planning and Management from University of Nairobi and is currently studying PhD in Project Planning and Management (Monitoring and Evaluation)- University of Nairobi.</p> <p>She is a Senior Banker with over 20 years work experience. She joined politics in May 2022 as a running mate to Governor Natembeya and subsequently elected in August 2022.</p>
3.		<p><b><u>Truphosa Irene Awuor Otwala HSC- County Secretary</u></b></p> <p>Truphosa Awuor is a development specialist with vast national and international experience. She currently serves as the County Secretary and Head of Public service. Prior to that, she served as a Senior Director at the President’s Delivery Unit domiciled at the Ministry of Interior. She was instrumental in ensuring projects in the Rift valley, Western and Nyanza regions were completed according to the standards set. She is also a founder member of Hope Citadel Foundation, a Christian volunteer medical charity founded in 2004. She was recognized for her efforts and awarded Head of State Commendation by the former President H.E Uhuru Muigai Kenyatta in 2021. She hold a Master’s Degree in Global Affairs and a Bachelor’s Degree from Daystar University in Commerce.</p>
4.		<p><b><u>Charles Walioli Wabwoba – County Attorney</u></b></p> <p>He has a Bachelor of Laws {LLB} from Moi University School of Law and a Post Graduate Diploma in Law {Advocate Training Program} from the Kenya School of Law. He has over 8 years of professional experience</p> <p>He is an advocate of the High Court of Kenya and Commissioner for oaths and is very passionate offering simplified legal advice and services. Charles is a member in good standing of the Law Society of Kenya, East African Law Society, and Commissioner for Oaths and Notary Public. He previously worked with Brian Otieno &amp; Company Advocates, Kosgey &amp; Masese Advocates and Walioli and Hussein Advocates</p>
5.		<p><b><u>CPA Bonface Wanyonyi Cosmas- CECM, Finance and Economic Planning</u></b></p> <p>He first joined the County Government in January 2018 as CECM Finance and Economic Planning and was reappointed in the same capacity in November 2022. CPA Wanyonyi holds an MBA Finance and B.Com Accounting degree from the University of Nairobi. He is a certified public accountant of Kenya with a wealth of experience in financial management, accounting, corporate governance and administration gained from both private and public sectors. Among the organizations he has worked for are the defunct Nairobi City Council, German</p>

No.	Management Details
	<p>Agency for Technical Cooperation (GTZ), Winrock International, Lake Victoria North Water Services Board and Water Sector Trust Fund. He also served as CECM for Lands and acted as CECM Water and Public Services Management at the County.</p>
6.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <p><b><u>Chanelle J. Kittony – CECM, Education and Technical Training</u></b></p> <p>She has a Bachelor’s degree of Art (Marketing) from University of Portsmouth and Associate Degree from International Portsmouth College both in UK.</p> <p>She has worked with various institution including; Regional Office Africa, United Nations Environmental Programme(UNEP) in Nairobi, Cranes Suites and Cranes Haven Hotel Aide as Director &amp; Events lead, Radio Africa Group as events and activations executive, Capital Real-time as the Head of Devices and previously the CECM Gender, youth Culture and Tourism Trans Nzoia County Government before being transferred to the current docket</p> <p>She is also a well-rounded marketing professional with a variety of skills and experience. she is able to work independently and as part of a team. She is always up for a challenge and she is a good communicator who is able to speak to a variety of audiences.</p> </div> </div>
7.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <p><b><u>Jackson Wanyungu Amboka – CECM, Public Works, Transport and Energy</u></b></p> <p>He has a B.Ed. Science from Egerton University and a PhD in humanity (Honoris) from Lead Impact University, USA. He has a vast experience in education having worked Senior principal at Kiriba Integrated Sec School in Bomet, Principal at St. Vincent Sec School in Kiminini and Kapcheluch Sec School in Kericho and Deputy principal at Moi Sitotwet High School in Kericho.</p> </div> </div>
8.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <p><b><u>Janerose Nasimiyu Mutama- CECM, Lands, Housing, Physical Planning and Urban Development</u></b></p> <p>She has Bachelor’s Degree in Education -Home Science and Technology and a Master Degree of Science in Apparel and Fashion Design both from the University of Eldoret. She is an experienced teacher and boarding mistress at Turkana Girls National School St. Johns Girls Sirende. Assistant treasurer Kenya Union of Post Primary Education Teacher (KUPPET) Trans Nzoia County from 2021 to date.</p> </div> </div>
9.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <p><b><u>Julie Kichwen Rutto – CECM, Public Service Management</u></b></p> <p>She has Bachelor Degree in Education -Art from Moi University and Master Degree in Education- Administration from Kenyatta University. She is an experienced teacher who taught in various schools such as Moi High School –Kiplamai in Trans Nzoia County, Seko Girls in Uganda, Naivasha Girls (Head of Department in Humanities), Deputy Principal Itigo Girls High School and later a Principal of the same school for 11 years up</p> </div> </div>

No.	Management Details
	to 2022 when she joined County Government of Trans Nzoia.
10.	 <p><b>Patrick Gacheru – CECM, Trade, Commerce and Industrialization.</b></p> <p>Mr Gacheru has Post Graduate Diploma in Education from Catholic University of Eastern Africa and Bachelor of Arts from the University of Nairobi. He also has a Diploma in Education Management.</p> <p>He is a distinguished teacher, educational administrator and retired school principal. He was a Senior Principal at AIC Kipkeikei High School in Trans Nzoia, Principal at Lelwak Boys’ High School in Nandi and Dundori High School in Nakuru. He is currently the Chair of Trans Nzoia Gikuyu Association.</p>
11.	 <p><b>Phanice Naliaka Khatundi- CECM, Agriculture, Irrigation, Livestock and Fisheries</b></p> <p>Ms Khatundi is a holder of MSC Environmental Science from Multi-Media University and PHD in Natural Science. She has been a teacher of Chemistry and Biology with 10 years’ experience in various schools. She is a lead expert in Environmental Impact Assessment (EIA) assessor recognised by NEMA.</p> <p>She is passionate in farming activities and enjoy most of the time as a gym instructor. She joined County Government in November 2022</p>
12.	 <p><b>Samson Otieno Ojwang’ – CECM, Health Services and Sanitation.</b></p> <p>Mr Ojwang has a Bachelor Degree of Art in Government and Economic from the University of Nairobi, currently finalising Masters in Peace Studies at Kenyatta University.</p> <p>He has 31 years working in National Government Administration across the country rising to the level of County Commissioner. He joined the County Government as CECM Public Service Management before deployment to the current position.</p>
13.	 <p><b>Stanley Kirui – CECM, Gender, Youth, Sports and Culture</b></p> <p>Mr. Kirui is a holder of Bachelors Degree in Business Information Technology from Jomo Kenyata Universit of Agriculture &amp; Technology and currently studying Master in Business Administration-Strategic Management at Mount Kenya University. He has 11 years experience as an Aviator -Pilot</p>
14.	 <p><b>Pepela Wanjala (Dr) – CECM, Water, Environment, Natural Resources and Climate Change</b></p> <p>He has a Higher Diploma in Epidemiology and is currently undertaking a PhD ongoing Masters in Health Information Management. He has over 17 years of working experience with ministry of health (6 years at the province as provincial surveillance and health information officer, 5 years at HomaBay as District health information officer). He has done various strategic, plans, reports and policies at the ministry of health, and also provided technical assistance among others.</p>

**b) Discussions of how the County deals with its Stakeholders**

Public participation as stated in the County Government Act, 2012 (CGA), Public Finance Management Act, 2012 (PFMA), and Urban Areas and Cities Act, 2011 is a right of the people of Kenya based on the notion that power belongs to the people. These dealing with stakeholder engagements guide the County Government of Trans Nzoia.

The County executive has a clear system on how to handle its stakeholders. It has an open-door policy where different stakeholders can approach the government in their specific areas of interest. The law through memoranda of understanding that are legally binding guides all the engagements.

The County has put measures on unethical conduct and corruption. It includes;

- Signing of performance contract by County Executive Committee members and chief officers.
- Wealth declaration by every member of staff after 2 years.
- Adoption of cashless services for most of County services.
- Channels towards protecting whistle blowers.
- Signing of codes of conduct and ethics by public officials
- Adoption of open-door policy.

**c) Engagement with the County Assembly**

The County Assembly plays oversight, legislation and representation roles to ensure that the County executive executes its mandate to the people of Trans Nzoia. The County Executive engaged the County Assembly on various activities including;

- i) Approval of Budgets and Expenditure Estimates for the County Government in accordance with Article 207 of the constitution, the legislation contemplated in the Article 220(2) of the constitution, guided by Articles 201 and 203 of the Constitution. The County Assembly approved the initial budget estimates for the Financial Year 2023/2024 and subsequent two (2) supplementary budgets.
- ii) Approval of County Development Planning – The County Assembly approved various County Executive planning frameworks including the 3<sup>rd</sup> Generation CIDP (2023-2027); Annual Development Plan; County Budget Review and Outlook Paper (CBROP 2022); County Fiscal Strategy Paper (CFSP 2024) and Finance Bill 2022.
- iii) Vetting and approval of Nominees for appointment to County Public Offices – Trans Nzoia County engaged the County Assembly in vetting and approval of all CECMs, County Secretary, County Attorney and all departmental Chief officers
- iv) Oversight – The County Assembly played oversight on County Executive functions through engagement of the Public Investment and Accounts Committee and Public

Accounts Committee on matters accountability of the use, management and control public funds and through the special committees where they investigated matters on implementation of Government policies, programmes and projects. These included responses and engagements on the examination of Auditor's Reports on the Financial Statements for the financial year ended 30 June 2023 for the County Executive, Project/programmes implementation amongst others. The CECMs are invited by the County Assembly to respond to queries regarding their departments as required by the law in various oversight engagements.

- v) Legislation – The County Assembly reviewed and approved the Appropriation Bill, Finance Bill, Acts and Policies sponsored by the executive.
- vi) Representation – When planning, Budgeting and Executing projects the County Executive engages the Members of the County Assemblies throughout the project phases to represent the people of Trans Nzoia.

**d) Risk management**

These are the activities and actions taken to ensure that the County Government is conscious of the risks it faces, makes informed decisions in managing these risks, and identifies and harnesses potential opportunities. The County has developed a draft-risk management policy framework that outlines how County risks are identified and assessed, processes of analysing and managing the risks and how to assess changes in the internal and external environments.

Trans Nzoia County promotes performance and accountable governance in its management through reviewing the governance mechanisms of the County and its entities. Further, the County reviews mechanisms for transparency and accountability with regard to the finances and assets of the entity, conducts risk-based, value-for-money and systems audits aimed at strengthening internal control mechanisms that could have an impact on achievement of the strategic objectives of the entity.

As part of the public financial management agenda, the County Government has set out the following strategies for managing risks in its operations.

- Avoidance – This involves terminating an activity if it is deemed too risky. This option is arrived at when it is not possible to identify a response that would reduce the risk to an acceptable level of severity.
- Reduction – This entails taking mitigating measures to reduce the likelihood and/or potential impacts of the risks.

- Sharing/Transferring – Mitigating action taken to reduce the likelihood and/or potential impact of the risk by sharing elements of the risk. This is executed through outsourcing to third-party specialists and service providers in risk management.
- Acceptance – in this strategy, risk is accepted without the need for any further mitigating measures.
- Pursue – Provided a risk is within tolerable levels, an increased level of risk may be pursued to achieve strategic objectives and/or improve performance.

**e) Trans Nzoia County Audit Committee.**

The County Audit Committee was established in accordance with the Public Finance Management Act (PFMA), 2012 Section 155(5) and Regulation 167 (1) and 168 of the Public Finance Management Regulations (PFCGMR), 2015. The committee's main mandate is to assist the County Government in fulfilling its oversight responsibilities for the financial reporting process, governance process, risk management, internal control system, the audit process and the County process of Monitoring compliance with laws, regulations, policies and procedures.

The County Public Service Board in accordance to the guiding legislation competitively did the appointment of the Audit Committee members. The audit members were appointed for a term of three (3) years' and are be eligible for re-appointment for a further one term only. The audit Committee carries out periodic review of its effectiveness alongside its mandate and demonstrate independence and impartiality in decision making in accordance with the legal, constitutional and policy requirement.

The County Audit Committee Charter provides that the Audit committee will consist of four members of whom one shall be the chair, a senior officer and a County Treasury representative shall sit in the Audit Committee. The committee should meet at least four times in a year. The committee has authority to conduct or authorize investigations on any matters within their responsibility. A meeting quorum shall be at least four members two of whom shall be independent external members.

PFM Regulations Section 172 provides the procedure for the audit committee meetings that; The audit Committee shall meet at least once every 3 months, Each member of the audit committee shall have one vote, The audit committee shall make decisions by resolution, In the event of a tie vote, the chair shall be entitled to cast a second vote.

A majority of the members of the audit committee that includes, at least fifty percent plus one member shall constitute a quorum for the meetings of the committee. The chair of the audit committee shall ensure that minutes are taken at each meeting and, circulated to the members of the committee before the next meeting. The audit committee have access to management, the head

of internal audit and external auditors; and send or cause to be send a notice of audit committee meetings at least fourteen days before the meeting and all minutes of audit committee meetings.

The Audit Committee membership is as below:

No.	Name	Position	Representation/ Category	Date of Appointment	Date of Retirement
1	Rt. Com. Levi W. Miheso	Chairman	Independent	5 <sup>th</sup> April, 2022	4 <sup>th</sup> April, 2025
2	CPA Joseph Onyango	Member	Independent	5 <sup>th</sup> April, 2022	4 <sup>th</sup> April, 2025
3	Dr. William Sakataka	Member	Independent	5 <sup>th</sup> April, 2022	4 <sup>th</sup> April, 2025
4	Dr. Scholastica Nalobile	Member	Snr Mgt Representative	5 <sup>th</sup> April, 2022	4 <sup>th</sup> April, 2025
5	CPA Andrew Wepukhulu	Secretary	Head of Internal Audit	5 <sup>th</sup> April, 2022	4 <sup>th</sup> April, 2025

#### f) Compliance

The County Government of Trans Nzoia is established and guided by the Constitution of Kenya 2010, County Government Act 2012, Public Finance Management Act 2012, Public Procurement and Asset Disposal Act, Urban Areas and Cities Act 2011, Intergovernmental Relations Act 2012, The Employment Act 2007, Public Audit Act, VAT Act, Income Tax Act etc.

Article 185 of the Constitution of Kenya 2010 provides that a County Assembly may receive and approve plans and policies for the management and exploitation of the County's resources and the development and management of its infrastructure and institutions.

### **3. Foreward by the CECM Finance and Economic Planning**

It is with much pleasure that I present the financial performance of the County Government of Trans Nzoia over the financial year 2023/24, for the Financial Year ended 30th June 2024.

The functions of County Governments in Kenya are enshrined in the Constitution of Kenya. County governments are one of the two arms of government, the other arm being the National Government. Article 6(1) divides the territory of Kenya into the counties specified in the First Schedule. The governments at the national and county levels are distinct and inter-dependent. Yet, they conduct their mutual relations based on consultation and cooperation (Article 6:2). Devolution of power is also one of the national values and principles of governance under Article 10. The functions of County Governments in Kenya under the Constitution are essential for devolution. Counties may perform other functions assigned through an Act of Parliament.

An Act of Parliament further expounds the functions of the devolved government in Kenya.

The County Governments Act expounds on these functions. Section 5 of the County Governments Act tries to expound on Article 1(4) of the Constitution.

#### **a) Functions of the County Government as per the County Government Act.**

Section 5 of the County Governments Act (2012) classifies the functions of County Governments in Kenya as follows:

- i. County legislation in accordance with Article 185 of the Constitution. This is a function conferred to the County Assembly. County Assemblies make laws that are necessary to ensure County Governments perform their functions under the Fourth Schedule. A County Assembly exercises oversight on the County Executive Committee or other County Executive organs.
- ii. Exercising executive functions in accordance with Article 183 of the Constitution. These functions of the County Executive Committee in Kenya include:
  - Implementation of County legislation;
  - Implementation of national legislation within the County if the legislation so requires;
  - Management and coordination of the functions of the County administration and its departments; and
  - Performance of any other functions conferred on it by the Constitution or national legislation.

A County Executive Committee can also prepare proposed legislation for consideration by the county assembly. It should provide the Assembly with full and regular reports on matters relating to the county.

**a.) Budget performance against actual amounts for current year**

**Financing of the County Governments**

Pursuant to Article 202 of the Constitution of Kenya, revenue raised nationally shall be shared equitably among the National Government and the County Governments. The equitable share of revenue raised nationally, is determined annually through the County Allocation of Revenue Act (CARA), while the Commission on Revenue Allocation (CRA) develops the revenue sharing formula and approved by Parliament in accordance with Article 217 of the Constitution.

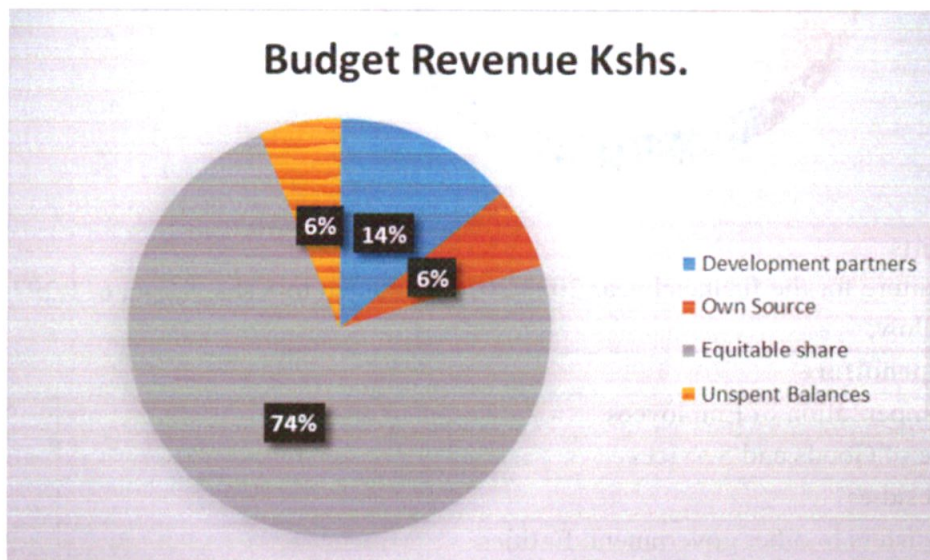
The County Government of Trans Nzoia also finances its operations through own generated revenues and continues to explore new and innovative ways of increasing its local revenue collections.

**Financial Performance**

**i. Revenue**

For the year ended 30 June, 2024, the County Government of Trans Nzoia had projected revenues of Kshs. 10,185,156,069 consisting of Kshs. 643,700,000 from own source revenue, Kshs.7,499,822,440 as the Equitable share, Kshs. 1,409,071,895 from Development Partners while Kshs 632,561,734 from Unspent Balances brought forward

.A graphical representation of the revenue budget is as shown below:



**Figure 1: Government of Trans Nzoia Revenue Sources in FY 2023/2024**

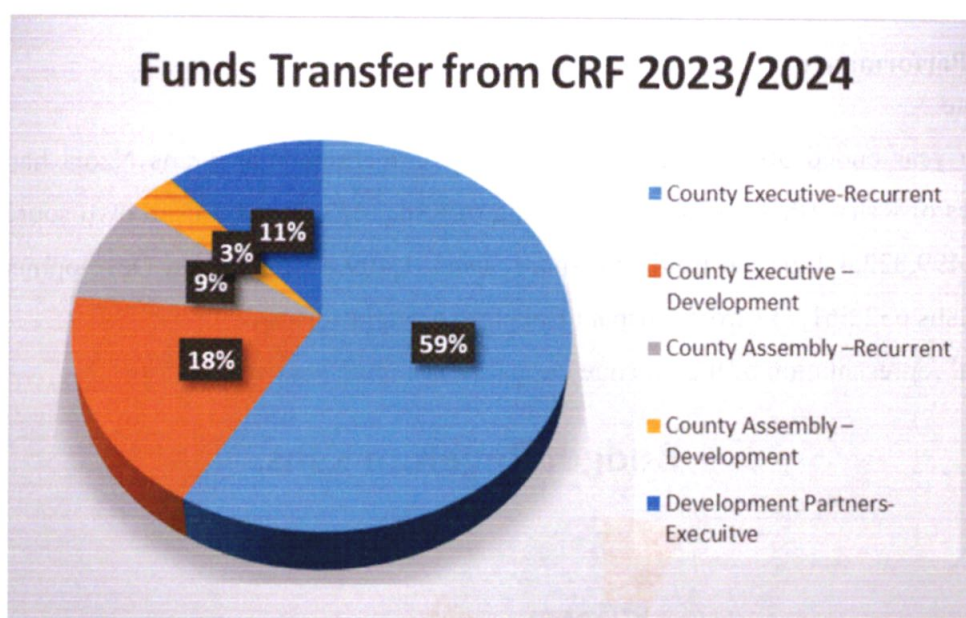
Out of the projected revenue, the County was able to realise Kshs 8,621,915,309 in actual revenues, representing 85% performance. The difference in the budget was due to under collection in donor funds and own source revenue as presented below:

*County Government of Trans Nzoia*  
*County Executive*  
*Annual Report and Financial Statements for the year ended June 30 2024*

**Revenue performance in FY 2023/2024**

The County Government of Trans Nzoia received transfers from the County Revenue Fund of Kshs 8,621,915,309.

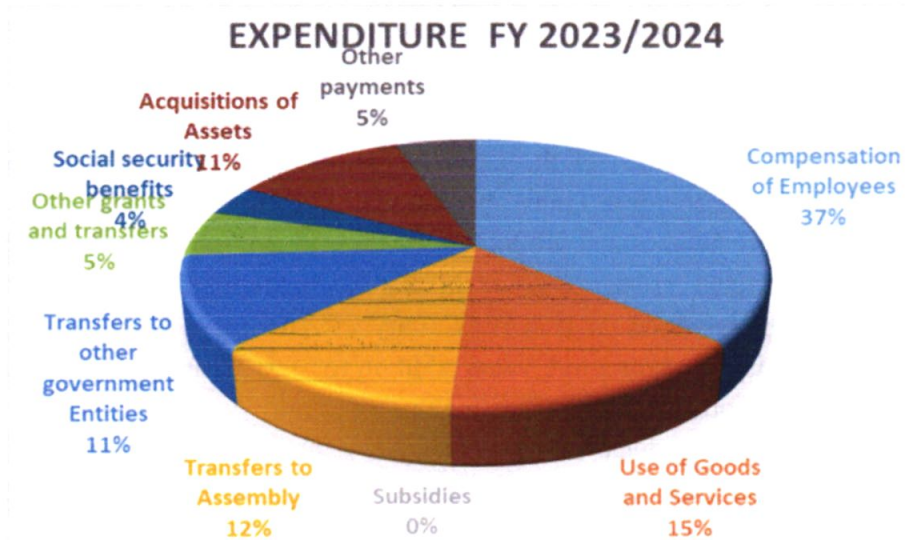
S/NO		FY 2023/2024
1	County Executive-Recurrent	5,044,269,007
2	County Executive –Development	1,551,795,640
3	County Assembly –Recurrent	759,771,133
4	County Assembly –Development	285,939,756
5	Development Partners Executive(FLOCCA,NARIGP,NAVCDP,KISIP,KELCOP)	980,139,773
	<b>Total</b>	<b>8,621,915,309</b>



**ii. Payments**

The expenditure for the financial year 2023/2024 amounted to Kshs. 8,746, 611,297 as detailed in the table below;

S/NO	Expenditure	Amount
1	Compensation of Employees	3,197,121,378
2	Use of Goods and Services	1,274,698,620
3	Subsidies	1,868,200
4	Transfers to other government Entities	2,001,812,620
5	Other grants and transfers	482,703,731
6	Social security benefits	331,000,833
7	Acquisitions of Assets	985,908,443
8	Other payments	472,970,468
	<b>Total</b>	<b>8,748,084,298</b>



**iii. Cash flows**

The cash and cash equivalents decreased from Kshs 250,580,997 as at 30th June 2023 to Kshs 120,193,069 as at 30th June 2024.

**iv. Pending bills**

At the close of FY 2023/24 the pending bills rose by Kshs. 208,705,181 bringing the figure to Kshs. 1,371,609,319 compared to Kshs 1,162,904,138 in FY2022/23 this is attributed to non-disbursement of the last tranche of Kshs. 599,985,794. The County supports the procurement of goods and services with the budget, and purposes to pay the suppliers timely in next financial years.

**v. Fixed assets**

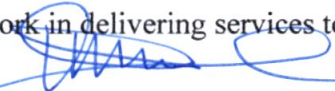
During the financial year 2023- 2024 the fixed assets increased from Kshs. 13,987,398,443 to Kshs. 14,973,306,886 as result acquisitions of Assets worthy Kshs. 985,908,443.

**Operational performance**

The County’s operations are structured in terms of departments, which are headed by a County Executive Committee Member. For seamless service delivery, all departments have to work together towards achieving operational efficiency. We will continue to explore ways of enhancing revenue collection to make sure that it is improved.

Finally, I take this opportunity to thank H.E. the Governor and the Deputy Governor for their leadership and guidance in achieving the County Vision for the people of Trans Nzoia. I also thank my colleagues, the County Executive Committee Members in charge of other departments together with the Chief Officers who we have worked hand in hand to ensure that County Government of Trans Nzoia achieves its mission.

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

  
**Pepela Wanjala (Dr)**  
**CECM Finance and Economic Planning**  
**County Government of Trans Nzoia**

#### **4. Statement of Performance against County Predetermined Objectives**

The County's third generation CIDP 2023-2027 has identified ten key strategic development objectives. Broadly, the objectives had been identified through a participatory process that reviewed the development priorities of the Governor's manifesto, The National Government's vision 2030, the Bottom-up Economic Transformation Agenda (BETA) and SDGs.

The strategic objectives are synthesized product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The Key development objectives of Trans Nzoia County's CIDP are;

1. Increasing productivity and promoting value addition for agriculture, Livestock and Fisheries.
2. Enhancing access to affordable and quality health care
3. Improving access to quality education and training
4. Improving accessibility through building modern infrastructure including roads and other physical infrastructure
5. Increasing access to clean water and protection of environment.
6. Promotion of the growth of micro, small and medium enterprises and providing incentives for industrial development.
7. Strengthening governance and deepening devolution to enhance efficient and effective public service delivery.
8. Enhancing land management, planning of physical spaces and development control.
9. Empowerment of the youth, women, the elderly, boda boda and other vulnerable groups to ensure they enjoy a high quality of life.
10. Development of sports, culture, tourism, music and performing arts to enhance income generation in addition to promoting a peaceful and cohesive society.

Below we present the progress made in attaining the objectives of 2023-2027 CIDP for Trans Nzoia County.

#### **Progress on Attainment of Development Objectives from Annual Development plan for FY.2022-2024**

For purpose of implementing and cascading the above development objectives to specific sectors, all development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement. Below we provide progress on attaining the stated objectives.

## 1. Agriculture, Irrigation, Livestock, Fisheries and Cooperative Development

Objective	Outcome/Output	Indicator	Performance (Achievement)
To increase agricultural crop production and productivity	Area under coffee production increased	No of seedling procured and distributed	5225
	Area under fruit trees Increased	No of seedling procured and Distributed	20282
	Area under banana Increased	No of seedling procured and Distributed	2550
	Area under Maize production increased	No of bags subsidized maize seeds distributed (Mbegu initiative)	104,000
	Export vegetable promoted	No of Trainings carried out	84
To control crop pests	Reduced losses due to emerging pests and diseases	No of Traps Procured and installed	50
		No of operational plant clinics	27
To minimize post-harvest losses	Post-harvest management losses reduced	No of hermetic bags procured	2700
To promote soil and water conservation	Soil samples taken and analysed	No of soil samples taken and analysed	80
	Soil conservation structures laid	Metres of soil conservation structures laid	33
To improve livestock productivity and production	Improved livestock feeds availability	No of training sessions held	60
	Poultry and other non-ruminants production enhanced	No of training sessions	30
		No of demonstrations held	15
	Increased honey production	No of groups trained	5
To increase fish production and productivity	Increased fish farmers	Number of fish farmers	17
	Fingerlings procured.	No of tilapia mono-sex and cat-fish fingerlings procured, distributed and stocked	18700

	Fishponds rehabilitated/constructed.	No and square area of fish ponds	17
	Fish hatchery established	Perimeter wall constructed	1
	Dams restocked	No of mixed-sex fingerlings restocked	20,000
	Fish value added and fishery products produced.	No of fish value products produced	1
	Fish markets established /improved	No of fish markets established/improved	1
	Fish quality inspections carried out from fish handlers and sites	No fish inspections carried out	1

## 2. Lands, Housing, Physical Planning and Urban Development

Objective	Outcome/Output	Indicator	Performance (Achievement)
To enhance land management	Local physical development plans developed	No.of plans developed	2
	Land for establishment of various public utilities acquired and secured	No. of parcels	3
To develop urban infrastructure for enhanced service provision	Masinde Muliro business center constructed	No of business centres constructed	1

## 3. Health and Sanitation

Objective	Outcome/Output	Indicator	Performance (Achievement)
To Eliminate communicable conditions and reverse the rising burden of non-communicable conditions	Reduced incidence of NCD related conditions	Number of new patients screened and managed for NCDs in health facilities	11,342
	Community Health Units trained and activated.	No of Community units trained	178
	Health facilities audited on solid waste management	No of Health Facility audited on Solid Waste Management.	40
	HCWs trained on FP Strategy;	No of HCWs trained on FP Strategy;	25
	Pregnant mothers assessed during FANC visits	Percentage of Pregnant mothers assessed during FANC visits	100
	Mother to Child HIV	Percentage prevention of	80

	Transmission prevented	Mother to Child HIV Transmission prevented	
	Skilled deliveries and target postnatal care services provided	No of Skilled deliveries and target postnatal care services provided	21,399
	Expanded program on Immunization undertaken	Percentage coverage of Expanded program on Immunization undertaken	76
	Specialized Clinics in Conducted Sub- County Hospitals.	No of Specialized Clinics in Conducted Sub-County Hospitals.	2288
To enhance health administration, management and support services	Health infrastructure developed	No of health centres/dispensaries facilities constructed/rehabilitated.	14
		No of maternity units constructed/rehabilitated	5
		No of sub Hospitals rehabilitated	1 (Theatre,X-Ray,central sterile supplies department at Cherangany subcounty hospital)
	Departmental Vehicles Maintained	No of department vehicles maintained	14
	Partner Coordination Strategy meetings held	No of partner stakeholder meetings held.	1
	Hospital wide EMR system installed	Percentage completion of EMR	5
To promote universal health coverage	NATECARE provided	No of Vulnerable Indigents covered	16,500

#### 4. Public works, Transport and Energy

Objective	Outcome/Output	Indicator	Performance (Achievement)
To enhance road and transport network	County Roads maintained and developed	No of Kilometers of County roads maintained	500
	Culvert, drainage channels and footbridges installed and constructed	No. of Culverts bridges, footbridges, Culvert and drainage channels installed and constructed	3

#### 5. Water, Environment, Natural Resources and Climate Change

Objective	Outcome/Output	Indicator	Performance (Achievement)
To increase access to portable	Water pipeline laid	Km of water pipelinelaid	64

water	Water storage facilities constructed	No. of Water storage facilities constructed	2
	Water supplies upgraded	No. of existing water supplies upgraded	1
	Boreholes drilled and equipped	No of boreholes drilled and equipped	16
	Springs protected	No. of springs protected	36
	Dams and pans rehabilitated	No. of dams and pans rehabilitated	1
To enhance environmental conservation and management	Dumpsites improved	No of dumpsites improved	1(Machinjoni dumpsite)
	Street Litter bins procured and Installed	Number of street litter bins procured and installed	13
	Bulk containers procured and installed	No. of bulk containers procured and installed	14
	Green energy(Solar lamp) Promoted	Number of Green energy (Solar lamps) promoted	240
	improved cooking stoves/jikos promoted	Number of improved cooking stoves/jikos promoted	200
	Community tree nurseries established	Number of community tree nurseries established	4

## 6. Education and Training

Objective	Outcome/Output	Indicator	Performance (Achievement)
To improve access to quality vocational training	Vocational Centres Rehabilitated	No. of vocational Centres rehabilitated or built	2
	Instructors employed	No. of Instructors employed	9
	Capitation for VTCs established	No. of VTCs benefiting from the capitation	31
To Increase access to Quality ECD Education	Construction of ECDE classrooms	No. of classrooms constructed	23
	ECDE Teachers employed and deployed	No of ECDE Teachers employed and deployed	43
To promote education sector support	Show and exhibitions held	No. shows/exhibitions held	1
	Sector specific regulations, policies and bills formulated;	Number of regulations, policies and bills implemented	1
	Training, mentorship and capacity building.	Number of ECDE Teachers and Youth Polytechnics trained.	432
	Elimu Bursary fund provided	No of Elimu bursary fund beneficiaries	20,292

## 7. Trade and Industrialization

Objective	Outcome/Output	Indicator	Performance (Achievement)
To promote development of small and medium enterprises	Markets infrastructure developed	% of completion of Kitale Business center	85
		No. of new markets constructed;	1
		No. of markets rehabilitated	2
		No. of ongoing markets completed	1
		No. of model kiosks constructed in the fresh produce markets	18
	Regional economic integration initiative undertaken	No of Regional economic integration initiative undertaken	1
	Trade fairs, exhibitions and conferences attended.	No of trade fairs, exhibitions and conferences attended	2
	Enterprise training and development undertaken	No of Enterprise training and development undertaken	2
	Mapping of markets and trading Centers undertaken	No. of market and trading centers mapped	7
	Working standards calibrated	No. of standards calibrated	46
Weighing and measuring equipment verified and Stamped	No. of weighing and measuring equipment verified and stamped	1,800	
Business premises inspected	No. of business premises inspected	50	
Cattle weigher purchased	No. of weigher purchased	3	
To enhance efficient service delivery	Sector specific policies and legislation formulated	No of Sector specific policies and legislation formulated	1
	Staff trained and capacity built	No. of staff trained	24

## 8. Gender, Youth, Sports, Culture and Tourism

Objective	Outcome/Output	Indicator	Performance (Achievement)
To enhance access to social protection services	Bahati home for the elderly	% completion of renovation	50
	Hostel constructed at Kwanza	No of hostels	1

	Rehabilitation centre	constructed	
	Shelter materials, gas cylinders, bedding and assistive devices for PWDs distributed	No of persons benefitting	5919
To promote and develop sports	Construction and modernization of Kenyatta stadium	Percentage completion	20%
	Sports teams supported financially	No of sports teams financially supported	37%
	Sports equipment procured and issued to teams	Number of teams issued with sports equipment	303
To tap and nurture performing arts talents, promote and preserve county's cultural heritage	Performing artists financially supported	No. of performing artists supported;	12
	Trans Nzoia County Music, cultural and artistic performances and exhibitions held	No of exhibitions held	1(Kitale film week held)
	New Tourism products identified	No. of New tourism products identified	3

## 9. Governance and Public service Management

Objective	Outcome/Output	Indicator	Performance (Achievement)
To provide efficient, effective and accessible public services	Ultra-Modern Office County Complex Constructed	Percentage completion of office Complex	8
	Sub County Administration offices constructed	No. of offices constructed	1
	Legal & Attorney unit strengthened	No. of staff recruited and capacity build	4
	Medical Cover insurance provided to all staff	No. of employees covered	3600
	Schemes of Service Developed	No. of schemes of service developed and operationalized	7
	Records management modernized	Percentage of completion	30

	Devolved units coordinated and supervised	No of devolved units well-coordinated and supervised	30
	Media liaison office established	Number of media liaison office established	1

### 10. County Public Service Board

Objective	Outcome/Output	Indicator	Performance (Achievement)
To provide conducive work environment	Construction of Board offices	Percentage completion of office block	100%
	Car shade construction	Percentage completion of car shade	100%
	Motor Vehicle procured	No of motor vehicles procured	1
To improve public service Delivery	2 <sup>nd</sup> generation strategic plan developed	No. of Strategic plan prepared	1
	Staff recruited	Number of staff recruited and appointed	215
	Staff Trained	No of officers trained.	78
	Performance contracts signed	No. of employees on performance contract	5
	Performance Appraisal System	No. of CPSB employees on PAS	20
	Service Charter developed	No. of Service charters developed	1
	Online job application system developed	No. of online applications systems developed	1
	Bulk SMS system developed	No. of Bulk SMS sent	15,000
	Customer satisfaction survey Undertaken	No. of customer satisfaction Survey report	1
	Work environment survey Undertaken	No. of Survey reports	1
To enhance effective policy coordination, public service delivery and good governance	Members of staff Sensitized on values & principles of good governance articles 10 & 232 of CoK, 2010	No. of staff sensitized on values and principles of articles 10 and 232 of COK	4,000
	Annual reports to County Assembly, H.E. the Governor prepared in accordance to CGA 2012	No. of Annual report prepared	1
	New staff sensitized on code of conduct and ethics	No. of staff sensitized and adhered to the code of conduct and ethics	1,000
	Income, Assets and Liabilities declared	No. of staff sensitized on DIALS	4,000
To promote adherence to National Values and Principles of Public Service	Members of staff Sensitized on values & principles of good governance articles 10 & 232 of CoK, 2010	No. of staff sensitized on values and principles of articles 10 and 232 of COK	4,000
	Annual reports to County Assembly, H.E. the Governor prepared in	No. of Annual report prepared	1

	accordance to CGA 2012		
	New staff sensitized on code of conduct and ethics	No. of staff sensitized and adhered to the code of conduct and ethics	1,000
	Income, Assets and Liabilities declared	No. of staff sensitized on DIALS	4,000
	Accountability on service delivery	Annual report submitted to the County Assembly by 31 <sup>st</sup> December each year	1
		Monthly departmental performance reports	14
	Ethical, responsible and accountable public servants	Officers sensitized and no. of code of conduct documents signed	3320

### 11. Finance and Economic Planning

Objective	Outcome/Output	Indicator	Performance (Achievement)
To improve policy formulation, planning and coordination	3 <sup>rd</sup> Generation CIDP formulated	Finalised CIDP	1
	ADP 2023/24 Developed	Finalised ADP	1
	10 year achievement report produced	10 year achievement report	1
To promote prudent, financial and fiscal management for county growth and stability	Local revenue collected	Amount of revenue	477,280,569
	Budget circular released	No of circulars	1
	Budget Review and Outlook paper submitted	No of CBROPs	1
	County Fiscal strategy paper, submitted to CA	No of CFSPs	1
	Appropriation and Finance Bills formulated and submitted	No of finance Bills	1
	Quarterly and Annual financial reports produced	No of reports produced	1

## **5. Environmental and Sustainability Reporting**

Trans Nzoia is an agricultural County, it is deemed the breadbasket of Kenya and therefore the main economic activity is Agriculture. The County puts up measures to ensure that its farmers reap bumper harvest that will improve their living standards. It is pertinent for the County to practice best practices in Agriculture and embrace technology and innovations. The County has also embarked on crop diversification program whereby we encourage our farmers to diversify in order to allow them plant and harvest all through the year rather than having on planting season.

### **1. Environmental Performance**

Trans Nzoia is the home of two water towers therefore, it is important to conserve our environment. We also have seven gazetted forests, two national parks and large natural stone extraction sites. In a bid to ensure that we conserve our environment, the county has embarked to plant one million trees annually in order to ensure that we align to the national policy and achieve an increment of 5% tree cover. To reduce environmental degradation, we have embarked on the following policies: to reduce sand harvesting at the riverbanks in order to protect our streams, regulate quarrying activities, adopt better solid waste management systems and spearhead better agricultural practices such as conservation agriculture.

### **2. Employee Welfare**

Trans Nzoia County is a cosmopolitan county with diverse cultures therefore; its employment policy is one that embraces inclusivity, fairness and professionalism. It is one of the County that has a 50% ratio in its Executive. Employees are taken through induction that enables officers to understand the systems of governance and achieve service delivery. To ensure that we have right working space the County is in the process of constructing a modern state of the art headquarters that will be a one-stop shop for all services. The basis of progression is based on merit, scheme of service, organizational structure and employee professional development.

### **3. Market Place Practices**

#### **a) Responsible competition practice**

The County has made efforts to promote fair trade in the department of Trade and Industrialization whose mandate is to provide a fair and competitive trade environment, provision of market facilities, regulate trade activities. The department has invested heavily in order to ensure that small-scale traders have a conducive environment this is through reducing of the daily rate that mama mbogas remit to the county from 40 shillings to 20 shillings. The County is also in the process of reviving markets that will accommodate over five thousand traders.

**4. Responsible supply chain and supplier relations**

The County through the supply chain management unit endeavours to adhere to the public procurement and disposal act 2015. At the beginning of each financial year, the County updates its supplier data bank through a prequalification process upon which most of the procurement is carried out. When procuring goods, services and works, deliberate effort is made to observe reservations, proper procurement methods, equity and fairness. Upon delivery of the procured items, the County makes payments to suppliers on a schedule of procedures. Pending bills are also frequently paid to avoid backlog hence encouraging and motivating our suppliers to promptly supply goods and services whenever they are called upon.

**5. Responsible marketing and advertisement**

The Department of Finance -Revenue Unit and department of Trade are charged with the responsibility of regulating and licensing of trade activities. In a bid to create awareness these departments from time to time advertise the regulations, new policies and directives that anchor in ensuring trader rights are upheld. All activities carried out observe the guidelines provided by the relevant authority in Kenya.

**6. Product Stewardship**

Consumer Rights and interests are upheld in this County. They include: regular checks and calibration of trader's weights and measures, enforcement of the anti-counterfeit policy (by the national government), and quality assurance by the Kenya bureau of standards.

**7. Community Engagements**

The County has a robust public participation policy that ensures that the community is involved in key decisions about projects and programs. Through this policy, communities are involved in identification of needy students for award of bursaries, issuance of business start-up kits through Nawiri fund and support to groups through the department of co-operatives. The County has also commenced the Kikao program whereby H.E the Governor engages with residents of a ward to get to know what development projects they prefer and how best they can engage. So far, eight vikaos have been held in the County

## 6. Statement of Management Responsibilities

Section 164 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 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, 2023.

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, 2024, and of its financial position as at that date.

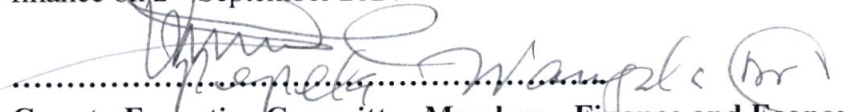
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive, that have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive 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.

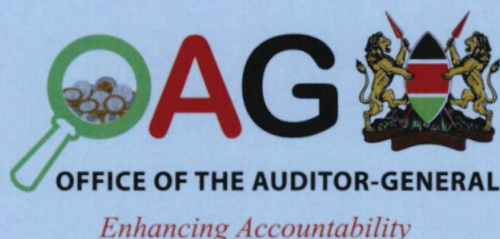
### Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 2<sup>nd</sup> September 2024

  
.....  
**County Executive Committee Member – Finance and Economic Planning**

# REPUBLIC OF KENYA

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HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
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NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF TRANS NZOIA FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 Trans Nzoia set out on pages 1 to 37, which comprise of the statement of assets and liabilities as at

30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I 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 County Executive of Trans Nzoia as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unsupported Cash and Cash Equivalents**

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.120,193,069 as disclosed in Note 10 to the financial statements. However, the balances were not supported with certificates of bank balances. Further, the Trans Nzoia County Community Health Promoters bank account reflects Nil balance which was not supported with cashbooks, bank reconciliation statements, bank statements and board of survey reports.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.120,193,069 could not be confirmed

#### **2. Inaccuracies in Exchequer Releases**

The statement of receipts and payments reflects Exchequer releases amounting to Kshs.8,621,915,309 as disclosed in Note 1 to the financial statements. Included in this amount is Kshs.470,522,927 reported in the statement of receipts and disbursements for Receiver of Revenue - County Government of Trans Nzoia which reflects own source revenue amount of Kshs.470,522,927. However, review of revenue collections revealed that thirty (30) revenue streams had not been included in the respective revenue collection modules in the newly installed E-Rev automated revenue system. This was as a result of lack of a seamless change over from the Zizi system to the new E-Rev system.

In the circumstances, the accuracy and completeness of the revenue collected totalling Kshs.470,522,927 could not be confirmed.

#### **3. Inaccuracies in Compensation of Employees**

The statement of receipts and payments reflects compensation of employees amounting to Kshs.3,197,121,378 as disclosed in Note 2 to the financial statements. However, review of monthly payroll summaries revealed that payment of salaries amounting to Kshs.11,010,887 were done outside the Integrated Personnel and Payroll Database (IPPD) contrary to The National Treasury guidelines.

In the circumstances, the accuracy and completeness of the compensation of employees amount of Kshs.11,010,887 could not be confirmed.

#### **4. Unsupported Acquisition of Assets**

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.985,908,443 as disclosed in Note 8 to the financial statements. This includes an amount of Kshs.17,281,841 being final payment to a contractor on a pending bill in respect of a contract for the upgrading of Kiminini Township roads. The contract which was signed on 13 January, 2021 was funded by the Kenya Roads Board at a contract sum of Kshs.42,884,504. However, the payment was not supported with a certificate of measured works showing how the amounts in the summary of statement for payment on accounts were arrived at.

In the circumstances, the accuracy and completeness of the acquisition of assets amount of Kshs.17,281,841 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Trans Nzoia Management in accordance with ISSAI 130 on the 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.

#### **Emphasis of Matter**

##### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects a final receipts budget of Kshs.10,185,156,069 while actual receipts were Kshs.8,621,915,309 resulting in a shortfall of Kshs.1,563,240,760 or 15% of the budget. Similarly, the County's expenditure budget was Kshs.10,185,156,069 while the actual expenditure was Kshs.8,748,084,293 resulting in under-expenditure of Kshs.1,437,071,776 or 14% of the budget.

The shortfall in revenue and under-expenditure may have negatively affected service delivery to the public.

##### **2. Pending Accounts Payables**

Note 1 under other disclosures to the financial statements reflects pending accounts payables balance of Kshs.1,371,609,319 out of which Kshs.641,244,901 relates to construction of buildings and civil works, Kshs.507,881,305 on supply of goods and Kshs.222,483,113 on services. Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.

My opinion is not modified in respect of these matters.

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

## **Other Information**

The Management is responsible for the Other Information set out on page iii to xxxi which comprise of Key Entity Information and Management, Governance Statement Foreword by the CECM Finance and Economic Planning, Statement of Performance against County Executive Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## **REPORT ON THE 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 effect of the matters described in the Basis for Conclusion on the 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-Submission of Level 4 and 5 Hospitals' Financial Statements**

The following hospitals in the County of Trans Nzoia that were labelled as Level 4 hospitals did not submit their financial statements for audit for the year ending 30 June, 2024;

- i. Bikeke Hospital
- ii. Endebess Hospital
- iii. Kapsara Hospital
- iv. Kwanza Hospital

- v. Matunda Hospital
- vi. Mt. Elgon Hospital
- vii. Saboti Sub-County Hospital
- viii. Tulweti Hospital
- ix. Wamalwa Kijana Hospital

The Public Sector Accounting Standards Board, Kenya (PSASB-K) in May, 2022 issued guidelines and templates to be used for reporting by Level 4 and Level 5 hospitals.

In the circumstances, Management was in breach of the Public Sector Accounting Standards Board guidelines and templates.

## **2. Irregular Termination of the County Revenue Collection System**

Review of documents revealed that Management terminated the contract for the Zizi revenue collection system in January, 2024 less than five (5) years from the date of signing the agreement on 15 March, 2021. The contract was valid for a period of five (5) years from the contract date. Subsequently, a new company was contracted to provide revenue collection services using a new software called E-Rev. However, the County Government did not provide the written termination letter together with the handover report for audit.

Further, it was observed that the previous vendor ceased operations with the County without handing over County data and other relevant information belonging to the County contrary to Clause 15.2 of the agreement which states that on expiry or termination of this agreement each party shall immediately return to the other all the property or materials containing confidential information belonging to the other.

In the circumstances, Management breached the terms of the contract.

## **3. Non-Compliance with the Law on Fiscal Responsibility**

The statement of receipts and payments reflects compensation of employees amount of Kshs.3,197,121,378 which accounts for approximately 37% of the total revenue of Kshs.8,621,915,309. This was contrary to the provisions of Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Government expenditure on wages and benefits for public officers should not exceed 35% of the County total revenue.

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

## **4. Irregular Hiring of Temporary Employees**

Review of the personnel records revealed that the County hired a total of five hundred and seventy-five (575) casuals in various departments. However, the casuals were engaged for a continuous period of twelve (12) months. Further, the recruitment of casuals was not supported with approval by the County Public Service Board. This was contrary to Section 37(3) of the Employment Act, 2007 and Part B16 of the County Public

Human Resource Manual, 2013 which require that casual workers shall be engaged only on urgent short-term tasks with the approval of the County Public Service Board and that they shall not be engaged for more than three (3) months.

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

#### **5. Non-Remittance of Statutory Dues**

Analysis of the payroll data revealed that staff were deducted Pay As You Earn (PAYE) amounting to Kshs.530,700,799, National Social Security Fund (NSSF) of Kshs.343,282,390 and National Hospital Insurance Fund (NHIF) statutory dues amount of Kshs.49,661,383, all totalling Kshs.923,644,572. However, no evidence was provided for audit confirmation to show that the deductions were remitted to relevant authorities as required. Failure to remit statutory deductions on time contravenes the Income Tax Act, National Hospital Insurance Fund Act and the National Social Security Fund Act which may result in fines and penalties.

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

#### **6. Irregular Recruitment of New Staff**

Review of staff records revealed that the County Public Service Board recruited a total of two hundred and fifty-eight (258) officers into various positions in the County. However, there was no evidence of vacancy declaration for the positions while Management did not provide an approved staff establishment to guide on the number of staff and the cadres the entity is authorized to have. This was contrary to Section B.5(2) of the County Public Service Human Resource Manual, 2013 which requires that all vacancies must be declared including the number of vacancies and whether the vacancies are within the authorized establishment.

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

#### **7. Non-Compliance with One-Third Rule of Basic Salary**

Review of monthly payroll records revealed that various employees of the County Executive received net salaries which were less than a third of their respective basic salaries while others received negative salaries. This was contrary to Section 19(3) of the Employment Act, 2007 which states that an employer is permitted to make deductions from an employee's salary provided the employee takes home not less than one-third of basic salary.

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

#### **8. Non-Compliance with Regional Diversity Requirements**

Review of the Integrated Personnel and Payroll Database (IPPD) and other human resource records revealed that out of 3,686 employees, 1,958 or 53% were from the dominant community. Further, out of the two hundred and fifty-eight (258) new employees, one hundred and sixty-one (161) or 62% were from the dominant community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration

Act, 2008 which provides that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one-third of its staff from the same ethnic community.

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

#### **9. Non-Compliance with the Persons with Disabilities Requirements**

Review of the payroll records revealed that only fifty-one (51) employees out of the 3,686 total employees of the County were categorized as persons with disabilities. They constituted 1.4% of the total employees. This was contrary to Section 13 of the Persons with Disabilities Act, 2013 which provides a reservation of five percent (5%) of all casual, emergency and contractual positions in employment in the public and private sectors for persons with disabilities.

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

#### **10. Non-Compliance with Effective Citizen Participation in Budgeting**

In the financial year under review, the County Government budgeted to spend Kshs.8,019,306,556 on both recurrent and development expenditures. However, there was no evidence of public participation in various stages of both budgeting and implementation. Further, there was no documentary evidence to confirm that there was public participation in the development of the Annual Development Plans (ADP), the Finance Act, Budget Policy Statement (BPS) and County Fiscal Strategy Paper and Quarterly Reports. This was contrary to Section 91(C) of the County Governments Act, 2012 which provides that the County Government shall facilitate the establishment of structures for citizen including budget preparation and validation fora.

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

#### **11. Irregular Award of Legal Services**

Review of records revealed that the office of the County Attorney engaged law firms through direct tendering to handle twenty-four (24) cases in the financial year 2023/2024. Out of the thirty-six (36) prequalified law firms, only seven (7) were contracted to handle these cases while the rest were not considered. This was contrary to Section 103(1) of the Public Procurement and Asset Disposal Act, 2015 which provides conditions under which direct procurement method may be used.

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

#### **12. Nugatory Expenditure on Interest Payments**

Review of records revealed that the County Government was ordered by the court to pay a sum of Kshs.3,322,533 and accrued rent of Kshs.150,950 to a plaintiff who had filed a suit claiming for rent for office space occupied by the Department for Gender on 25 May, 2021. However, due to delays in settling the payment, the amount had increased by Ksh.943,241 resulting in additional expenditure in accrued interest which would have been avoided had the County Executive settled the amount as ordered.

In the circumstances, Management failed to observe prudent management of public resources leading to avoidable wastage of public resources.

### **13. Poor Implementation of the School Feeding Program**

Review of records revealed that the County Executive awarded a local supplier the tender for the supply of 200ml long life milk for the school feeding program to all ECDE centers in the County at a contract sum of Kshs.63,875,000 on 28 February, 2024. The supplier was required to supply a total of 1,750,000 packets of milk but only supplied 185,451 packets of milk all valued at Kshs.6,768,962 which is equivalent to 10% of the expected packets and the program was then stopped due to inability of the supplier to supply the whole consignment. There was no evidence that the contract had been terminated or action taken against the supplier by Management by invoking or demanding payment of Kshs.6,387,500 or 10% of the contract price from the bank that guaranteed the supplier due to non-performance of the contract.

In the circumstances, the objective of providing children with milk to maintain them in the classroom could not be achieved.

### **14. Incomplete Construction of the County's Headquarters**

The County Executive awarded a local contractor the contract to construct the Trans Nzoia County Headquarters at a contract sum of Kshs.498,835,545 on 29 June, 2023 for a period of fifty-six (56) weeks. As previously reported, the tender evaluation committee did not conduct due diligence to confirm the qualifications of the contractor contrary to Section 83(1) of the Public Procurement and Assets Disposal Act, 2015.

Physical verification carried out on 9 September, 2024 revealed that a sign board costing Kshs.250,000 was not erected in the construction site as indicated in the Bill of Quantities. The project had reached sixth floor and construction on the helipad was on-going at approximately 63% complete. However, the certificate of completion and handing over minutes were not provided for audit.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

### **15. Incomplete Construction of Tom Mboya Mother and Child Hospital**

The County Executive awarded a contract for the construction of Mother and Child Hospital at Tom Mboya Dispensary, Kitale Town at a contract sum of Kshs.101,613,650 with the commencement date being 26 April, 2023 and completion period being 252 days (9 months). The expected contract completion date was 13 February, 2024. The progress of works reports of May, 2024 indicated that the construction was 76% complete. Physical verification of the project done in September, 2024 confirmed that the project was not yet complete despite the expected completion date of 13 February, 2024 having elapsed without any approved extension.

Further, the contractor was not on site while, entrance gate and sentry work, painting (road marking paint), landscaping, stormwater drain channel, a ten (10) cubic meter

capacity elevated water tank, secondary storage water tanks, water distribution, sewerage, soil drainage systems, sanitary fittings and electric power supply works had not been done.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

#### **16. Delayed Completion of the Construction of External Ancillary Works at Tom Mboya Mother and Child Hospital**

Review of records revealed that the County Executive awarded a contract for the construction of external ancillary works at Tom Mboya Mother and Child Hospital in Trans Nzoia at a contract sum of Kshs.41,322,418. The commencement date was 20 June, 2023 and completion period was thirty-six (36) weeks or nine (9) months. As at the time of audit verification in September, 2024 the contractor had been paid a total of Kshs.32,730,332.

Physical verification of the project in September, 2024 revealed that the works were not complete and the contractor was not on site. Further, there was no evidence that the contractor had been held liable for the delay as specified in the special conditions of the contract.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

#### **17. Delayed Completion of Construction of County Aggregation and Industrial Park at Namandala**

Review of records revealed that the County Executive awarded the tender for the construction of the County Aggregation and Industrial Park at Namandala in Kwanza Sub-County at a contract sum of Kshs.499,166,766 during the year. By the end of the year, the contractor had been paid a total of Kshs.264,253,915. However, examination of the tender and project files revealed that there was no land title deed for the 100-acre piece of land at Namandala in Kwanza Sub-County.

Further, physical verification carried out on 10 September, 2024 revealed that the project was incomplete with materials on site but no contractor on site.

In the circumstances, the value for money on the expenditure incurred on the project and the ownership of the land could not be confirmed.

#### **18. Irregularities in the Construction of Mitume Fresh Produce Market**

Review of records revealed that the County Executive through Department of Trade, Commerce and Industry awarded a contract on 27 April, 2023 for the construction of Mitume fresh produce market at a contract sum of Kshs.4,799,000 through request for quotations in the 2022-2023 financial year. However, no title deed or allotment letter for the land on which the fresh produce market was built was provided for audit.

Further, physical verification of the project conducted on 12 September, 2024 revealed that the stalls had no ventilations hence not fit for storage of the market produce while

only one coat of paint was applied and had worn off. The toilets had their taps and sinks vandalized. In addition, the market shade had not been handed over and was not in use. In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

#### **19. Delayed Completion of the Construction of a Multi-Storey Business Complex**

Review of records revealed that the County Executive through the Department of Trade and Industrialization awarded a contract for the construction of a multi-story business complex in Kitale town at a contract sum of Kshs.874,280,383 during the 2017/2018 financial year. The multi-year project contract was signed on 25 June, 2018 with a contract period of seven hundred and thirty-one (731) days and expected completion date of 10 June, 2021. However, the following anomalies were noted;

- i. The Contractor has requested seven times for extension of contract period through the consultant and project, but there was no evidence of subsequent approvals and site meeting minutes conducted by project implementation team.
- ii. The Memorandum of Understanding on the co-funding between the municipality, department of trade and lands were not provided for audit.
- iii. No ownership documents for the land the business complex was built in the form of land title deed was provided for audit.
- iv. Physical inspection carried out on 10 September, 2024 revealed that the Contractor was not on site and the project had stalled at 92% completion state.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

#### **20. Slow implementation of Rehabilitation and Modernization of Kenyatta Stadium in Kitale**

Review of records revealed that the County Executive contracted a firm for the rehabilitation and modernization of Kenyatta Stadium Phase 1A in Kitale at a contract sum of Kshs.657,305,895 on 31 January, 2023 for seven hundred and fifty-eight (758) days until 28 February, 2025. Project inspection carried out in the month of September, 2024 revealed that the project construction works were ongoing and 84% of the contract period had been utilized. The contractor had been paid a total of Kshs.326,497,930 which is equivalent to 49.6% of the contract amount, Kshs.235,451,629 was paid during the current year. The construction of the stadium was behind schedule. This was further compounded by boundaries dispute which had delayed the construction of the boundary fence.

In the circumstances, the project supervision and monitoring were lacking which may affect project quality, project completion and hence value for money may not be obtained.

#### **21. Stalled Construction of Trans Nzoia Teaching and Referral Hospital (Renamed Kijana Wamalwa Teaching and Referral Hospital)**

As previously reported Trans Nzoia County Government planned to construct the Proposed Trans Nzoia Teaching and Referral Hospital at a contract sum of

Kshs.1,602,528,713. The contract awarded to a construction firm was to be implemented in two (2) phases, with estimated completion period of Phase 1 – 52 weeks and Phase 2 – 62 weeks. The 350-bed facility was aimed at providing specialized medical services to the public. According to the records provided for audit review, Phase 1 of the project was completed on 23 July, 2016.

Phase 2 of the project commenced on 15 December, 2018 with projected completion date of 30 September, 2020. However, as at September, 2024, the project was incomplete and was approximated at 90% complete even though Kshs.1,577,689,119 (Approx. 98% of the contract amount) had been paid. The contractor was not on site implying the project could have stalled. Further, the audit confirmed that the Hospital was in use without certificate of occupation from public health hence endangering the lives of patients.

In the circumstances, the value for money on the expenditure of Kshs.1,577,689,119 incurred on the project could not be confirmed.

## **22. Poor Implementation of the Matumbei - Kimothoni Water Project in Matumbei Ward**

Review of records revealed that the contract for the construction of a pipeline on Matumbei - Kimothoni water project in Matumbei Ward was awarded to a contractor on 6 June, 2023 at a contract sum of Kshs.7,726,500. However, physical verification of the project in September, 2024 revealed that the pipelines did not equally distribute water to the residents with some areas not having access to the water from the project at all. Leakages were noted in sections of the extended pipeline of the project. Further, it was revealed that the water from the project was available on a rationing basis with the residents receiving water for only a few days in a week.

In the circumstances, the value for money on the expenditure of Kshs.7,726,500 incurred on the project could not be confirmed.

## **23. Construction of Early Childhood Development Education (ECDE) Classrooms**

Review of records revealed that the County Government through department of Education constructed various Early Childhood Development Education (ECDE) Classrooms in primary schools of each ward. However, physical inspection carried out on 10 September, 2024 on six (6) sampled classrooms revealed that although the classrooms were complete, they were not in use. Further, the classrooms lacked emergency exits contrary to the requirement of criteria 6 of first schedule of Early Childhood Education Act, 2021.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

## **24. Poor Implementation of the Pipeline Extension at Kokwo - Khalwenge Water Project**

Review of records revealed that the contract for the pipeline extension at Kokwo-Khalwenge Water Project in Endebess Ward was awarded to a contractor at a contract sum of Kshs.19,699,900. Physical verification of the project in September, 2024 revealed that the pipelines did not equally distribute water to the residents with some areas not having access to the water from the project at all. Further, it was revealed that the water

from the project was available on a rationing basis with the residents receiving water only for a few days in a week.

In the circumstances, the value for money on the expenditure of Kshs.19,699,900 incurred on the project could not be confirmed.

## **25. Poor Implementation of Pipeline Extension and Stalled Borehole at Mitume Usafi Estate**

Review of records revealed that the contract for pipeline extension at Mitume Usafi Estate in Tuwan Ward was awarded to a local firm at a contract sum of Kshs.2,499,916. Physical verification of the project in September, 2024 revealed that the pipelines did not equally distribute water to the residents with some areas not having access to the water from the project at all. Further, it was noted that the water from the project was available on a rationing basis with the residents receiving water for only a few days in a week. The water pressure at the designated water kiosk was very low and only available for one (1) to two (2) hours during the day.

In addition, the audit noted the presence of a stalled adjacent project for the drilling and equipping of a borehole at Mitume Usafi Estate. The project was undertaken in the 2022/2023 financial year. However, the project file was not provided for audit review and therefore, it was not possible to determine who the contractor was, the project cost, project duration or the nature of works that were to be undertaken. Physical verification revealed that the project had stalled and was not in use. Information from the residents indicated that the drilling was done and test pumping carried out. However, the contractor experienced challenges while installing the pump and had since abandoned the project while the solar panels installed were blown off and vandalized.

In the circumstances, the value for money on the expenditure incurred on the project could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the 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 governance were not effective.

## **Basis for Conclusion**

### **1. Inefficiencies in the New County Revenue Software Collection System**

During the year, Management entered into an agreement with a vendor for the supply, delivery, development, installation, deployment, testing and maintenance of a fully automated and integrated county revenue collection and debt management system at a contract sum of Kshs.26,968,080. However, Management did not provide contract agreements between County Government and two (2) commercial banks for audit. Further, in the month of January, 2024 no revenue was collected as result of lack of seamless change over from old to new revenue system.

In the circumstances, the effectiveness of the internal controls and reliability of the new system could not be confirmed.

### **2. Lack of Risk Management Policy**

During the year under review, the County Executive did not have a Risk Management Policy or strategy in place. This was contrary to Regulation 158 of the Public Finance Management (County Governments) Regulations, 2015 which provides that the Accounting Officer shall ensure that the County Government entity develops risk management strategies, which include fraud prevention mechanism and risk management and internal control that builds robust business operations.

In the circumstances, Management may not identify individual risks, significance areas, likelihood of occurrence of identified risks and the appropriate control measures.

### **3. Lack of an Asset Register**

The summary of non-current asset register at Annex 6 reflects a non-current assets balance of Kshs.14,973,306,886 which includes buildings and structures; transport equipment; office equipment, furniture and fittings; machinery and equipment; and infrastructure assets. However, the summary was not supported with a fixed assets register showing each asset category and individual assets with such details as serial number, chassis number, engine number, registration number, date of purchase, costs, location and tagging number.

In the circumstances, the effectiveness of the internal controls on fixed assets could not be confirmed.

### **4. Unrecorded Purchases of Land**

The Department of Lands, Housing and Physical Planning acquired nine (9) parcels of land costing Kshs.17,925,000 during the year under review. However, the acquired parcels were not recorded as the department did not have a fixed asset register which contains information such as the Land Reference Number (LR Number), acquisition costs, opening balances at the start of the year, disposals and the closing balances at the end of the year.

Further, no title deeds for the above parcels were provided for audit and therefore, could not confirm ownership.

In the circumstances, the effectiveness of the internal controls and ownership of the parcels of land could not be confirmed.

## **5. Lack of Management Response to Internal Audit Reports**

Review of the audit committee minutes and the audit reports submitted to various departments in the County Executive revealed that the internal auditor issued reports to the departments but there were no Management responses. No explanation was provided for the failure of Management to respond to various reports issued by the internal auditor.

In the circumstances, the effectiveness of the internal audit function could not be confirmed.

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 controls, 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 the 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 controls 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the County Executive's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**17 December, 2024**

County Government of Trans Nzoia

County Executive

Annual Report and Financial Statements for the year ended June 30 2024

8. Statement of Receipts and Payments for the year ended 30th June 2024

		FY 2023/2024	FY 2022/2023*
	Notes	Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	8,621,915,309	7,752,954,391
<b>Total receipts</b>		<b>8,621,915,309</b>	<b>7,752,954,391</b>
<b>Payments</b>			
Compensation of employees	2	3,197,121,378	3,259,544,723
Use of goods and services	3	1,274,698,620	1,082,836,121
Subsidies	4	1,868,200	-
Transfers to other government entities	5	2,001,812,620	1,488,335,817
Other grants and transfers	6	482,703,731	120,000,000
Social Security benefits	7	331,000,833	-
Acquisition of assets	8	985,908,443	1,398,729,369
Other payments	9	472,970,468	219,107,966
<b>Total payments</b>		<b>(8,748,048,293)</b>	<b>(7,568,553,995)</b>
<b>Surplus/deficit*</b>		<b>(126,168,984)</b>	<b>184,400,395</b>

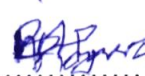
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 2<sup>nd</sup> September 2024 and signed by:



.....  
Chief Officer

CPA. Emmanuel W Masungo

ICPAK Member Number: 19966



.....  
Head of Accounting Services


CPA. Benard L. Madegwa


ICPAK Member Number: 17944

9. Statement of Assets and Liabilities as at 30th June 2024

		FY 2023/2024	FY 2022/2023
	Notes	Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	10	120,193,069	250,580,997
Cash balances		-	-
<b>Total cash and cash equivalents</b>		<b>120,193,069</b>	<b>250,580,997</b>
Outstanding Imprests and advances	11	1,209,000	5,425,000
<b>Total financial assets</b>		<b>121,402,069</b>	<b>256,005,997</b>
<b>Financial liabilities</b>			
Deposits and retentions	12	30,218,318	38,653,262
<b>Net financial assets</b>		<b>91,183,751</b>	<b>217,352,735</b>
<b>Represented by</b>			
Fund balance b/fwd.	13	217,352,735	32,952,338
Prior year adjustments		-	-
Surplus/deficit for the year		(126,168,984)	184,400,397
<b>Net financial position</b>		<b>91,183,751</b>	<b>217,352,735</b>

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 2<sup>nd</sup> September 2024 and signed by:


  
 .....  
 Chief Officer  
 CPA. Emmanuel W Masungo  
 ICPAK Member Number: 19966

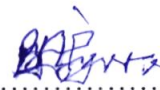
  
 .....  
 Head of Accounting Services  
 CPA. Benard L. Madegwa  
 ICPAK Member Number: 17944

**10. Statement of Cash Flows for the period ended 30 June 2024**

	Notes	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
<b>Receipts from operating income</b>			
Transfers from the CRF	1	8,621,915,309	7,752,954,391
<b>Total receipts from operating income</b>		<b>8,621,915,309</b>	<b>7,752,954,391</b>
<b>Payments for operating expenses</b>			
Compensation of employees	2	3,197,121,378	3,259,544,723
Use of goods and services	3	1,274,698,620	1,082,836,121
Subsidies	4	1,868,200	-
Transfers to other government entities	5	2,001,812,620	1,488,335,817
Other grants and transfers	6	482,703,731	120,000,000
Social Security Benefits	7	331,000,833	-
Other payments	9	472,970,468	219,107,966
<b>Total payments for operating expenses</b>		<b>(7,762,175,850)</b>	<b>6,169,824,627</b>
<b>Net receipts/ (payments) from operations</b>		<b>859,739,459</b>	<b>1,583,129,764</b>
<b>Adjusted for:</b>			
Decrease/(increase) in outstanding Imprests	11	4,216,000	(5,425,000)
Increase/(decrease) in deposits and retentions	12	(8,434,944)	22,390,773
<b>Net cash flow from operating activities</b>		<b>855,520,515</b>	<b>1,600,095,537</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	8	985,908,443	(1,398,729,368)
<b>Net cash flows from investing activities</b>		<b>985,908,443</b>	<b>1,398,729,368)</b>
Net Cash flow from Financing activities			
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>(130,387,928)</b>	<b>201,366,169</b>
Cash and cash equivalents at beginning of the year	10	250,580,997	49,214,828
<b>Cash and cash equivalents at end of the year</b>		<b>120,193,069</b>	<b>250,580,997</b>

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 2<sup>nd</sup> September 2024 2024 and signed by:

  
 .....  
 Chief Officer  
 CPA. Emmanuel W Masungo  
 ICPAK Member Number: 19966

  
 .....  
 Head of Accounting Services  
 CPA. Benard L. Madegwa  
 ICPAK Member Number: 17944


**TRANS NZOIA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2024**

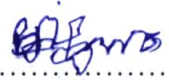
**11. A. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30 June 2024**

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	C = a + b	D	E =c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	10,252,105,084	(66,949,015)	10,185,156,069	8,621,915,309	1,563,240,760	85%
<b>Total</b>	<b>10,252,105,084</b>	<b>(66,949,015)</b>	<b>10,185,156,069</b>	<b>8,621,915,309</b>	<b>1,563,240,760</b>	<b>85%</b>
<b>Payments</b>						
Compensation of employees	3,411,520,167	(214,398,667)	3,197,121,500	3,197,121,378	122	100%
Use of goods and services	1,248,261,395	26,443,433	1,274,704,828	1,274,698,620	6,208	100%
Subsidies	9,900,000	(8,030,000)	1,870,000	1,868,200	1,800	100%
Transfers to other government units	2,020,000,000	(18,169,652)	2,001,830,348	2,001,812,620	17,728	100%
Other grants and transfers	750,140,934	(8,270,348)	741,870,586	482,703,731	259,166,855	65%
Social security benefits	331,000,833	-	331,000,833	331,000,833	0	100%
Acquisition of assets	1,978,271,200	110,023,019	2,088,294,219	985,908,443	1,102,385,776	47%
Other payments	503,010,555	45,453,200	548,463,755	472,970,468	75,493,287	86%
<b>Total Payments</b>	<b>10,252,105,084</b>	<b>(66,949,015)</b>	<b>10,185,156,069</b>	<b>8,748,084,293</b>	<b>1,437,071,776</b>	<b>86%</b>
<b>Surplus/(deficit)</b>				<i>(126,168,984)</i>	<i>126,168,984</i>	

The budget underutilization on Transfers from the CRF, Other grants and Transfers, Acquisition of Assets and Other payments are as result of late disbursement of June 2024 Exchequer of Kshs 599,985,794.00, Revenue under collection of Own Source Revenue and donor Funds not received.

The County Executive's financial statements were approved on 2<sup>nd</sup> September 2024 and signed by:

.....  
  
 Chief Officer  
 CPA. Emmanuel W Masungo  
 ICPAK Member Number: 19966

.....  
  
 Head of Accounting Services  
 CPA. Benard L. Madegwa  
 ICPAK Member Number: 17944

County Government of Trans Nzoia

County Executive

Annual Report and Financial Statements for the year ended June 30 2024

12B Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	5,831,241,562	(521,673)	5,830,719,889	5,804,040,140	26,679,749	100%
<b>Total in</b>	<b>5,831,241,562</b>	<b>(521,673)</b>	<b>5,830,719,889</b>	<b>5,804,040,140</b>	<b>26,679,749</b>	<b>100%</b>
<b>Payments</b>						
Compensation of employees	3,411,520,167	(214,398,667)	3,197,121,500	3,197,121,378	122	100%
Use of goods and services	865,721,395	26,443,433	892,164,828	892,161,644	3,184	100%
Subsidies	9,900,000	(8,030,000)	1,870,000	1,868,200	1,800	100%
Transfers to other government units	779,771,033	(5,070,000)	774,701,033	774,699,547	1,486	100%
Other grants and transfers	269,000,000	(8,270,000)	260,730,000	260,681,557	48,443	100%
Social security benefits	331,000,833	-	331,000,833	331,000,833	-	100%
Acquisition of assets	26,000,167	163,350,361	189,350,528	6,964,992	182,385,536	4%
Other payments	138,327,967	45,453,200	183,781,167	125,808,349	57,972,818	68%
<b>Total</b>	<b>5,831,241,562</b>	<b>(521,673)</b>	<b>5,830,719,889</b>	<b>5,590,306,500</b>	<b>240,413,389</b>	<b>96%</b>
<b>Surplus/(deficit)</b>	-	-	-	213,733,640	(213,733,640)	

The County Executive's financial statements were approved on 2<sup>nd</sup> September 2024 and signed by



.....  
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County Government of Trans Nzoia


County Executive

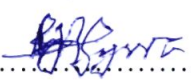
Annual Report and Financial Statements for the year ended June 30 2024

12C Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	4,420,863,522	(66,427,342)	4,354,436,180	2,817,875,169	1,536,561,011	65%
<b>Total</b>	<b>4,420,863,522</b>	<b>(66,427,342)</b>	<b>4,354,436,180</b>	<b>2,817,875,169</b>	<b>1,335,091,039</b>	<b>65%</b>
<b>Payments</b>						
Compensation of employees	-	-	-	-	-	0
Use of goods and services	382,540,000	-	382,540,000	382,536,976	3,024	100%
Subsidies	-	-	-	-	-	0
Transfers to other government units	1,240,228,967	(13,099,652)	1,227,129,315	1,227,113,073	16,242	100%
Other grants and transfers	481,140,934	(348)	481,140,586	222,022,174	259,118,412	46%
Social security benefits	-	-	-	-	-	0
Acquisition of assets	1,952,271,033	(53,327,342)	1,898,943,691	978,943,451	920,000,240	52%
Other payments	364,682,588	-	364,682,588	347,162,119	17,520,469	95%
<b>Totals</b>	<b>4,420,863,522</b>	<b>(66,427,342)</b>	<b>4,354,436,180</b>	<b>3,157,777,793</b>	<b>1,196,658,387</b>	<b>73%</b>
<b>Surplus/(deficit)</b>	-	-	-	<b>(339,902,624)</b>	<b>339,902,624</b>	

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**TRANS NZOIA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2024**



**12. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2024**

	Budget Execution by Program FY 2023/24	Approved Budget FY 2022/23	Approved Supp II Budget FY 2023/2	Actual Annual Expenditure FY 2023/24	Variance	Absorption %
SP1.1	101004260	248,583,256	261,481,256	252,039,208	9,541,384	97%
Sp1.2	701004260	213,897,336	217,845,503	200,000,000	9,442,048	92%
	<b>P2 4261000300</b>	<b>132,144,050</b>	<b>195,870,891</b>	<b>116,970,012</b>	17,845,503	60%
SP2.1	110004260	100,000,000	195,870,461	99,999,900	<b>78,900,879</b>	51%
SP2.2	103004260	32,144,050	34,651,461	16,970,112	95,870,561	49%
	<b>SUB- Total</b>	<b>594,624,642</b>	<b>658,351,483</b>	<b>569909220</b>	17,681,349	<b>87%</b>
	<b>Trade, Commerce and Industry</b>					
<b>4262</b>	<b>P2 4262000100</b>	<b>393,469,606</b>	<b>558,995,111</b>	<b>274,438,200</b>	<b>88,442,263</b>	<b>49%</b>
P2.1	302004260	309,469,606	558,995,111	234,759,610	284,556,911	42%
Sp2.2	301004260	25,000,000	25,000,000	39,678,590	324,235,501	159%
	<b>P3 4262000200</b>	<b>48,974,495</b>	<b>47,991,495</b>	<b>164,358,603</b>	#VALUE!	<b>342%</b>
Sp3.1	302004260	48,974,495	47,991,495	164,358,603	-116,367,108	342%
	<b>SUB- Total</b>	<b>432,444,101</b>	<b>606,986,606</b>	<b>438,796,803</b>	-116,367,108	<b>72%</b>
<b>4263</b>	<b>P1 4263000100</b>	<b>74,394,564</b>	<b>157,791,014</b>	<b>100,294,032</b>	<b>168,189,803</b>	<b>64%</b>
SP1.1	1001014260	73,794,564	71,639,564	100,294,032	57,496,982	140%
Sp1.2	1001034260	6,000,000	96,151,450	-	-28,654,468	0
	<b>P2 4263000200</b>	<b>268,973,567</b>	<b>193,473,567</b>	<b>116,803,298</b>	96,151,450	<b>60%</b>
Sp2.1	102064260	178,416,696	137,916,696	116,803,298	<b>76,670,269</b>	85%
<b>SP2.2</b>	102094260	90,556,871	55,556,871	0	21,113,398	0
	<b>P3 4263000300</b>	<b>225,760,000</b>	<b>276,660,885</b>	<b>53,019,773</b>	55,556,871	<b>19%</b>
<b>SP3.1</b>	1003074260	225,760,000	275,660,885	53,019,773	<b>223,641,112</b>	19%
	<b>SUB- Total</b>	<b>569,128,131</b>	<b>626,925,466</b>	<b>270,117,,103</b>	356,808,363	<b>43%</b>
<b>4264</b>	<b>P1 4264000100</b>	<b>143,177,618</b>	<b>138,711,444</b>	<b>125,910,715</b>	12,800,72	<b>91%</b>
Sp1.1	201002604	143,177,618	138,711,444	125,910,715	12,800,729	91%
	<b>P2 4264000300</b>	<b>467,921,850</b>	<b>478,921,850</b>	<b>289,462,781</b>	12,800,729	<b>60%</b>
Sp2.1	203004260	467921850	478921,850	289,462,781	189,459,069	60%
	<b>P3 426400400</b>			-		
		<b>31,000,000</b>	<b>14,400,000</b>		189,459,069	<b>0</b>
SP3.1	205004260	23,000,000	8,600,000	-	14,400,000	0

*County Government of Trans Nzoia*  
*County Executive*  
*Annual Report and Financial Statements for the year ended June 30 2024*

	<b>P4</b>	<b>4264000600</b>	<b>7,500,000</b>	<b>2,500,000</b>	<b>1,498,360</b>	<b>8,600,000</b>	<b>60%</b>
SP4.1		204004260	7,500,000	2,500,000	1,498,360	1,001,640	60%
	<b>SUB- Total</b>		<b>642,099,468</b>	<b>634,533,294</b>	<b>416,871,856</b>	<b>1,001,640</b>	<b>66%</b>
<b>4266</b>	<b>P1</b>	<b>4266000100</b>	<b>493,588,909</b>	<b>460,752,155</b>	<b>427,898,742</b>	<b>217,661,438</b>	<b>93%</b>
Sp1.1		1010044260	493,588,909	460,752,155	427,898,742	32,853,413	93%
	<b>P2</b>	<b>4266000200</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>1,975,000</b>	<b>32,853,413</b>	<b>40%</b>
Sp2.1		108004260	5,000,000	5,000,000	1,975,000	<b>3,025,000</b>	40%
	<b>P3</b>	<b>4266000300</b>	<b>6,000,000</b>	<b>40,411,754</b>	<b>37,977,375</b>	<b>3,025,000</b>	<b>94%</b>
SP3.1		108004260	6,000,000	40,411,754	37,977,375	<b>2,434,379</b>	94%
	<b>P4</b>	<b>4266000400</b>	<b>19,000,000</b>	<b>7,000,000</b>	<b>-</b>	<b>2,434,379</b>	<b>0</b>
SP4.1		108004260	19,000,000	7,000,000	-	7,000,000	0
	<b>SUB- Total</b>		<b>523,588,909</b>	<b>513,163,909</b>	<b>467,851,117</b>	<b>7,000,000</b>	<b>91%</b>
<b>4267</b>	<b>P1</b>	<b>4267000100</b>	<b>262,313,327</b>	<b>160,323,327</b>	<b>111,862,245</b>	<b>45,312,792</b>	<b>70%</b>
SP1.1		901004260	168,612,882	151,622,882	108,952,745	<b>48,461,082</b>	72%
SP1.2		905004260	905004260	8,700,445	2,909,500	42,670,137	33%
	<b>P2</b>	<b>4267000300</b>	<b>143,882,445</b>	<b>189,182,000</b>	<b>167,646,599</b>	<b>5,790,945</b>	<b>89%</b>
SP2.1		903004260	143,882,445	189,182,000	167,646,599	<b>21,535,401</b>	89%
	<b>P3</b>	<b>4267000400</b>	<b>106,502,856</b>	<b>108,554,856</b>	<b>35,863,042</b>	<b>21,535,401</b>	<b>33%</b>
SP3.1		904004260	106,502,856	108,554,856	35,863,042	<b>72,691,814</b>	33%
	<b>SUB- Total</b>		<b>512,698,628</b>	<b>458,060,183</b>	<b>315,371,886</b>	<b>72,691,814</b>	<b>69%</b>
<b>4268</b>	<b>P1</b>	<b>4268000100</b>	<b>900,076,015</b>	<b>921,593,440</b>	<b>763,222,569</b>	<b>142,688,297</b>	<b>83%</b>
Sp1.1		701004260	900,076,015	921,593,440	763,222,569	158,370,871	83%
	<b>SUB- Total</b>		<b>900,076,015</b>	<b>921,593,440</b>	<b>763,222,569</b>	<b>158,370,871</b>	<b>83%</b>
<b>4269</b>	<b>P1</b>	<b>4269000100</b>	<b>34,850,410</b>	<b>30,040,725</b>	<b>15,757,036</b>	<b>158,370,871</b>	<b>52%</b>
SP1.1		501004260	29,850,410	25,540,725	15,757,036	14,283,689	62%
SP1.2		503004260	5000,000,	4,500,000	-	9,783,689	0
	<b>P2</b>	<b>4269000200</b>	<b>629,682,622</b>	<b>627,282,622</b>	<b>569,154,279</b>	<b>4,500,000</b>	<b>91%</b>
Sp2.1		502004260	629,682,622	627,282,622	569,154,278	58,128,343	91%
	<b>P3</b>	<b>4269000300</b>	<b>125,934,499</b>	<b>116,750,000</b>	<b>42,295,851</b>	<b>58,128,344</b>	<b>36%</b>
SP3.1		502004260	125,934,499	116,750,000	42,295,851	74,454,149	36%
	<b>SUB- Total</b>		<b>790,467,531</b>	<b>769,573,347</b>	<b>627,207,166</b>	<b>74,454,149</b>	<b>82%</b>
<b>4270</b>	<b>P1</b>	<b>4270000100</b>	<b>601,859,992</b>	<b>672,370,844</b>	<b>572,128,362</b>	<b>142,366,181</b>	<b>85%</b>
						100,242,482	



*County Government of Trans Nzoia  
County Executive  
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Sp1.1		701004260	601,859,992	672,370,844	572,128,362	0	85%
	<b>P2</b>	<b>427000200</b>	<b>313532,843</b>	<b>394,240,847</b>	<b>310,104,742</b>	<b>100,242,482</b>	<b>79%</b>
Sp2.1		701004260	313,532,843	394,240,847	310,104,742	84,136,105	79%
	<b>SUB- Total</b>		<b>915,292,835</b>	<b>1,066,611,691</b>	<b>882,233,104</b>	<b>84,136,105</b>	<b>83%</b>
<b>4271</b>	<b>P1</b>	<b>4271000100</b>	<b>1,020,421,133</b>	<b>1,057,921,133</b>	<b>1,022,938,749</b>	<b>184,378,587</b>	<b>97%</b>
SP1.1		711004260	759,771,133	452,620,006	428,922,815	34,982,384	95%
Sp1.2		710004260	260,650,000	279,651,127	278,076,178	23,697,191	99%
Sp1.3		701004260	-	325,650,000	315939756	1,574,949	97%
	<b>P2</b>	<b>4271000200</b>	<b>65,000,000</b>	<b>11,000,000</b>	<b>9,375,486</b>	<b>9,710,244</b>	<b>85%</b>
SP2.1		711004260	65,000,000	11,000,000	9,224,186	1,624,514	84%
	<b>P3</b>	<b>4271000300</b>	<b>-</b>	<b>8,500,000</b>	<b>6,955,765</b>	<b>1,775,814</b>	<b>82%</b>
SP3.1		711004260	-	8,500,000	6,955,785	1,544,235	82%
	<b>P4</b>	<b>4271000400</b>	<b>-</b>	<b>8,000,000</b>	<b>6,440,890</b>	<b>1,544,215</b>	<b>81%</b>
SP4.1		706004260	-	8,000,000	6,440,650	1,559,110	81%
	<b>SUB- Total</b>		<b>1,085,421,133</b>	<b>1,085,421,133</b>	<b>1,045,710,889</b>	<b>1,559,350</b>	<b>96%</b>
<b>4272</b>	<b>P1</b>	<b>4272000100</b>	<b>196,010,020</b>	<b>167,671,440</b>	<b>137,070,054</b>	<b>39,710,244</b>	<b>82%</b>
SP1.1		701004200	196,010,020	167,671,440	137,070,054	30,601,386	82%
	<b>SUB- Total</b>		<b>196,010,020</b>	<b>167,671,440</b>	<b>137,070,054</b>	<b>30,601,386</b>	<b>82%</b>
<b>4273</b>	<b>P1</b>	<b>4273000100</b>	<b>88,655,299</b>	<b>87,555,299</b>	<b>68,142,650</b>	<b>30,601,386</b>	<b>78%</b>
SP1.1		701004200	88,655,299	87,555,299	68,142,650	19,412,649	78%
	<b>SUB- Total</b>		<b>88,655,299</b>	<b>87,555,299</b>	<b>68,142,650</b>	<b>19,412,649</b>	<b>78%</b>
<b>4274</b>	<b>P1</b>	<b>4274000200</b>	<b>129,329,002</b>	<b>72,792,990</b>	<b>37,378,673</b>	<b>19,412,649</b>	<b>51%</b>
SP1.1		102004260	129,329,002	72,792,990	37,378,623	35,414,317	51%
	<b>P2</b>	<b>4274000300</b>	<b>412,881,340</b>	<b>139,924,068</b>	<b>3,030,000</b>	<b>35,414,367</b>	<b>2%</b>
Sp2.1		102004260	412,881,340	138,564,567	3,030,000	136,894,068	2%
	<b>P3</b>	<b>4274000400</b>	<b>27,866,912</b>	<b>2507,411</b>	<b>-</b>	<b>135,534,567</b>	<b>0</b>
SP3.1		105004260	27,866,912	2,507,411	-	2,507,411	0
	<b>SUB- Total</b>		<b>570,078,154</b>	<b>215,224,469</b>	<b>40,408,623</b>	<b>2,507,411</b>	<b>19%</b>
<b>4275</b>	<b>P1</b>	<b>4275000100</b>	<b>2,287,742,700</b>	<b>2,071,639,153</b>	<b>2000509,005</b>	<b>174,815,846</b>	<b>97%</b>
SP1.1		401004260	2,287,742,700	2,071,629,253	1,999,442,274	71,130,148	97%
					1,066,733	72,186,979	0
	<b>P2</b>	<b>303004260</b>	<b>74,575,612</b>	<b>198,958,655</b>	<b>89,212,013</b>	<b>-1,066,733</b>	<b>45%</b>

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SP2.1	<b>403004260</b>	74,578,612	198,958,665	89,212,013	109,746,642	45%
	<b>SUB- Total</b>	<b>2,362,321,312</b>	<b>2,270,597,908</b>	<b>2,089,721,018</b>	109,746,652	<b>92%</b>
4277	<b>P1 4277000100</b>	57,553,780	55,363,780	20,710,068	180,876,890	37%
SP1.1	707004260	15,500,000	11,800,000	4,880,000	34,653,712	41%
SP1.2	701004260	42,054,780	43,553,780	15,830,066	6,920,000	36%
	<b>SUB- Total</b>	<b>57,554,780</b>	<b>55,363,780</b>	<b>20,710,066</b>	27,723,714	<b>92%</b>
<b>4278</b>	<b>P1 4278000100</b>	<b>60,518,621</b>	<b>47,532,621</b>	<b>25,662,152</b>	21,870,769	<b>54%</b>
SP1.1	701004240	60,518,621	47,532,621	25,662,152	21,870,769	
	<b>SUB- Total</b>	<b>60,518,621</b>	<b>47,532,921</b>	<b>25,662,152</b>	21,870,769	<b>54%</b>
	<b>Grand Total</b>	<b>10,252,105,084</b>	<b>10,185,156,069</b>	<b>7,980,674,988</b>	2,204,481,081	<b>78%</b>

### **13. Significant Accounting Policies**

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

#### **a) Statement of compliance and basis of preparation**

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

#### **b) Reporting entity**

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

#### **c) Recognition of receipts and payments**

##### **i) Recognition of receipts**

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

##### **ii) Transfers from the County Revenue Fund (CRF)**

Transfer from CRF 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 a notification received by the entity.

##### **iii) Proceeds from sale of assets**

Proceeds from the sale of assets are recognised in the statement on receipts and payments when the related monies from the sale are received by the entity.

#### **d) Recognition of payments**

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

**Significant Accounting Policies (Continued)**

**i) Compensation of employees**

Salaries and Wages, Allowances, and statutory contributions 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.

**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.

**e) 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.

**Significant Accounting Policies (Continued)**

**f) Third Party Payments**

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. Details of payments by third parties on behalf of the county Executive is detailed in the notes to these financial statements.

**g) Cash and cash equivalents**

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

***Restriction on cash***

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2024 the amount in the deposit account was Kshs 30,218,318, compared to Kshs 38,653,262 in prior period as indicated on note 12. (There were no other restrictions on cash during the year)

**h) Imprests and Advances**

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, are 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.

**i) Third Party Deposits and Retention**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has 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.

**j) 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.

**k) 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.

**l) Contingent Liabilities**

A contingent liability is:

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

Some of contingent liabilities may arise from litigation in progress, guarantees, and 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.

**m) 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

**Significant Accounting Policies (Continued)**

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.

**n) 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 County Assembly approved the original budget on 30<sup>th</sup> June 2023 for the period 1<sup>st</sup> July 2023 to 30 June 2024 as required by law. There were two supplementary budget passed during the financial year on 21<sup>st</sup> November 2023 and 28<sup>th</sup> March 2024 for supplementary I & II respectively. 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.

**o) Comparative figures**

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

**p) 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 shall be adjusted with the concurrence of National Treasury.

**q) Prior Period Adjustment**

During the year, there were no errors that were corrected.

**r) Related Party Transactions**

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

#### 14. Notes to the Financial Statements

##### 1. Transfer from the CRF

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,022,691,837	1,118,523,008
Total exchequer releases for quarter 2	2,017,666,353	1,265,016,177
Total exchequer releases for quarter 3	1,863,652,541	1,463,859,861
Total exchequer releases for quarter 4	3,717,904,578	3,905,555,345
<b>Total</b>	<b>8,621,915,309</b>	<b>7,752,954,391</b>

-The County transfers from the CRF for the financial year were slightly higher than the comparative year.

##### 2. Compensation of Employees

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Basic salaries of permanent employees	1,570,127,525	1,763,329,090
Basic wages of temporary employees	76,174,714	101,587,741
Personal allowances paid as part of salary	1,423,760,854	1,328,972,691
Personnel allowance paid as reimbursement	29,241,157	-
Employer contribution to compulsory national social schemes	44,940,945	5,664,500
Employer contribution to compulsory national health insurance schemes	52,876,183	59,990,701
<b>Total</b>	<b>3,197,121,378</b>	<b>3,259,544,723</b>

##### 3. Use of Goods and Services

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Utilities, supplies and services	98,503,216	67,804,031
Communication, supplies and services	4,455,896	8,076,182
Domestic travel and subsistence	87,392,977	83,290,185
Foreign travel and subsistence	2,463,988	-
Printing, advertising and information supplies & services	5,675,459	7,699,079
Rent and Rates	2,222,400	2,067,181
Training expenses	45,418,103	51,609,148
Hospitality supplies and services	67,337,732	66,975,585
Insurance costs	155,396,373	234,352,050
Specialized materials and services	247,953,331	275,230,736
Office and general supplies and services	9,254,141	25,928,619
Fuel, oil and lubricants	29,822,805	33,871,440
Other operating expenses (including bank charges)	479,624,055	200,120,145
Routine Maintenance –Vehicles & Other Transport Equip	11,677,842	18,934,552
Routine maintenance – other assets	27,500,302	6,877,188
<b>Total</b>	<b>1,274,698,620</b>	<b>1,082,836,121</b>

**Notes to the Financial Statements continued**

**4. Subsidies**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Subsidies to small Business –Others	1,868,200	-
<b>Total</b>	<b>1,868,200</b>	<b>-</b>

**5. Transfer to other Government entities**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Transfers to county government entities</b>		
County Assembly	1,045,710,889	909,439,764
Other capital grants and transfers	-	357,370,123
Transfer to other current transfers and subsidies	-	221,525,929
Transfer to KISIP	310,000,000	-
Transfer to ASDSP	3,446,503	-
Transfer to FLLOCA	322,382,336	-
Transfer to NAVCDP	200,000,000	-
Transfer to NARIGP	13,598,764	-
Transfer to KELCOP	16,095,837	-
Transfer to County Public Service Board	45,578,291	-
Transfer to Car and Mortgage	45,000,000	-
<b>Total</b>	<b>2,001,812,620</b>	<b>1,488,335,816</b>

**6. Other Grants and Transfers**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits	75,000,000	120,000,000
Other, Capital Grants and Transfers	103,985,158	-
Other Current Transfers- other	303,718,573	-
<b>Total</b>	<b>482,703,731</b>	<b>120,000,000</b>

**7. Social Security and Transfers**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Social Security Benefits	331,000,833	-
<b>Total</b>	<b>331,000,833</b>	<b>-</b>

Notes to the Financial Statement Continued

8. Acquisition of Assets

Non- financial assets	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Construction of buildings	179,099,301	270,820,519
Refurbishment of buildings	50,000,000	1,523,567
Construction of roads	88,648,514	353,838,982
Construction and civil works	13,156,211	644,874,097
Overhaul and refurbishment of construction & civil works	3,998,360	-
Purchase of vehicles and other transport equipment	-	65,420,981
Purchase of office furniture and general equipment	2,622,542	13,145,165
Purchase of specialized plant, equipment and machinery	103,344,507	31,025,100
Rehabilitation and renovation of plant, machinery and equip.	673,960	-
Purchase of certified seeds, breeding stock and live animals	-	12,983,986
Research, studies, project preparation, design & supervision	4,342,450	-
Rehabilitation of civil works	533,107,598	596,860
Acquisition of land	6,915,000	4,500,112
<b>Total acquisition of Assets</b>	<b>985,908,443</b>	<b>1,398,729,369</b>

9. Other Payments

	FY 2023/2024	FY 2022/2023
Description	Kshs.	Kshs.
KRA- Agency Notice	80,000,000	-
Other Creditors	392,970,468	219,107,966
<b>Total</b>	<b>472,970,468</b>	<b>219,107,966</b>

Notes to the Financial Statement Continued

10. Cash and Bank Balances

10 Bank Balances

Name Of Bank, Account Name & Currency		FY 2023/2024	FY 2022/2023
		Kshs	Kshs
CBK Trans Nzoia County Recurrent-1000171154	Recurrent	1,409,609	477
CBK Trans Nzoia County Development-1000171081	Development	1,058,045	938
CBKTrans Nzoia County RD. Maint L/Fund-1000284738	Development	879,783	16,294,715
CBK Trans Nzoia County Special Purpose-1000347252	Development	-	3,033,227
CBK Trans Nzoia County KDSP-1000380958	Development	82,296,696	162,224,508
CBKTrans Nzoia County Deposit-1000284749	Recurrent	30,217,996	32,752,825
CBK Trans Nzoia County Village Poly-1000369426	Development	856,226	856,226
CBK Trans Nzoia County Climate Change-1000547367	Development	-	28,830,000
CBK T/Nzoia County Special Purpose A/C Covid-19 - 1000454687	Recurrent	647,854	647,854
CBK Trans Nzoia Aggregation & Industrial Park -1000726393	Development	2,500,000	-
CBK T/Nzoia County Special Purpose-DANIDA- 1000739657	Development	239,979	-
Equity bank. Trans Nzoia Stalled Project- 0330263870915	Development	14,327	14,327
Equity bank. T/Nzoia County Urban Inst. Grant-0330279238289	Development	-	20,612
Equity bank. Trans Nzoia County - Imprest-0330660875558	Recurrent	28,828	4,850
SBM Bank. Trans Nzoia Retention- 0402234113002	Recurrent	322	5,900,437
CBKTrans Nzoia County Ukombozi Account	Recurrent	43,404	-
CBKTrans Nzoia County Community Healty -1000743247	Recurrent	-	-
<b>Total</b>		<b>120,193,069</b>	<b>250,580,996</b>

11. Outstanding Imprests and advances

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Government Imprests	1,209,000	5,425,000
<b>Total</b>	<b>1,209,000</b>	<b>5,425,000</b>

Breakdown of Imprest and Salary Advance per Department	FY 2023/2024	FY 2022/2023
Imprest	Kshs	Kshs
Economic Planning	-	291,900
Environment, Water and Natural Resources	-	1,728,800
Finance	-	2,058,700
Governance	1,209,000	1,135,000
Health Corporate Services	-	58,200

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Lands, Housing and Physical Planning	-	152,400
<b>Grand Total</b>	<b>1,209,000</b>	<b>5,425,000</b>

Notes to the Financial Statement Continued

**12. Deposits and Retention**

	FY 2023/2024		FY 2022/2023	
	Kshs		Kshs	
Deposits	30,217,996		32,752,825	
Retention Monies	322		5,900,437	
<b>Total</b>	<b>30,218,318</b>		<b>38,653,262</b>	
<b>Ageing analysis for</b>	30,218,318		38,653,262	
<b>Ageing analysis: (deposits and retentions)</b>	<b>FY 2023/2024</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	29,036,218	96%	22,390,772	58%
1-2 years	1,182,100	4%	9,982,053	26%
2-3 years			1,472,690	4%
Over 3 years			4,807,747	12%
<b>Total (tie to above total)</b>	<b>30,218,318</b>	<b>100%</b>	<b>38,653,262</b>	<b>100%</b>

**13. Fund Balance Brought Forward**

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Bank Accounts	250,580,997	49,214,828
Outstanding Imprests and Advances	5,425,000	-
Third party deposits and retention	(38,653,262)	(16,262,490)
<b>Total</b>	<b>217,352,735</b>	<b>32,262,338</b>

**14. Increase/ (Decrease) in Outstanding Imprests and Advances**

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Imprest and Advances as at 1 <sup>st</sup> July (A)	5,425,000	-
Imprest and Advances as at 30 <sup>th</sup> June (B)	1,209,000	5,425,000
(Increase)/ Decrease in Imprest and Advances (C=(B-A))	<b>(4,216,000)</b>	<b>5,425,000</b>

**15. Increase/ (Decrease) in Deposits and Retention**

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Deposits and Retentions as at 1 <sup>st</sup> July (A)	38,653,262	16,262,490

Deposits and Retention as at 30 <sup>th</sup> June (B)	30,218,318	38,653,262
Increase/ (Decrease) in Deposits and Retentions C= B-A	<b>(8,434,844)</b>	<b>22,390,773</b>

## 16. Other Important Disclosures

### 1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	101,280,100	144,040,472	16,915,000	228,405,572
Construction of Civil Works	163,235,131	481,319,698	231,715,500	412,839,329
Supply of Goods	226,502,880	371,497,661	90,119,236	507,881,305
Supply of Services	190,743,168	100,271,330	68,531,385	222,483,113
<b>Total</b>	<b>681,761,279</b>	<b>1,097,129,161</b>	<b>407,281,121</b>	<b>1,371,609,319</b>

### 2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-			
Middle management	431,078,078	16,800,000	431,078,078	16,800,000
Unionsable employees	-			
Others	-			
<b>Total</b>	<b>431,078,078</b>	<b>16,800,000</b>	<b>431,078,078</b>	<b>16,800,000</b>

### 3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-			
Amounts due to County Government Entities	50,064,782	59,087,435	-	109,152,217
Amounts due to Third Parties	-		-	
<b>Total</b>	<b>50,064,782</b>	<b>59,087,435</b>	<b>-</b>	<b>109,152,217</b>

#### 4. 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.

#### **Related party transactions**

	<b>FY 2023/2024</b>	<b>FY 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b><u>Transfers To Related Parties</u></b>		
Transfer to the County Assembly	1,045,710,889	909,439,764
Transfers to Other County Government Entities	956,101,731	357,370,123
Transfers to Development Projects	-	221,525,929
<b>Total Transfers To Related Parties</b>	<b>2,001,812,620</b>	<b>1,488,335,817</b>
<b><u>Transfers From Related Parties</u></b>		
Transfers From the CRF	8,621,915,309	7,752,954,391
Transfers From National Government MDAs		-
Transfers From SCs And SAGAs - National Government		-
<b>Total Transfers From Related Parties</b>	<b>8,621,915,309</b>	<b>7,752,954,391</b>

**5. Establishment of other County Government Entities**

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

<b>Entity</b>	<b>Date Established/ Date taken over</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
Trans Nzoia County Youth and Women Development Fund	04-Jun-14	Social Hall	Chief Officer - Gender
Trans Nzoia County Elimu Bursary Fund	09-May-14	Department of Education	Chief Officer of Education
Trans Nzoia County Nawiri Fund	05- May-15	Fire Yard	Chief Officer of Trade
Trans Nzoia County Public Service Board	10-Jul-13	Near Mt Elgon Hospital	Secretary to the Board
National Agricultural Rural and Inclusive Growth Project-NARIGP	01-Sep-17	County Commissioners office	Chief Officer Agriculture
Kitale Municipality	2019	Kitale Ardhi House	Municipal Manager

**Progress on Follow up on Prior Year Auditor’s Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
<b>1.</b>	<p><b>Inaccuracies in the Cash and Cash Equivalents Balance</b>                      The statement of assets and liabilities reflects bank balances of Kshs.250, 580,997 as disclosed in Note 8A to the financial statements. However, the bank balances reflected in the cash book varied with those reflected in the financial statements for the following accounts:                      No reconciliations were provided for the variances between the cashbook balances and the amounts reported in the financial statements. Further, the bank reconciliation statement for the Trans Nzoia County KDSP Account reflected bank certificate balance of Kshs.162, 224,508 while the certificate of bank balances provided to support the reconciliation reflected Kshs.137, 734,716 resulting to an unreconciled variance of Kshs.24, 489,792.                      In the circumstances, the accuracy and completeness of the bank balance of Kshs.250,580,997 could not be confirmed.</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
<b>2.</b>	<p><b>Unsupported Fund Balance Brought Forward</b>                      The statement of assets and liabilities reflects fund balance brought forward of Kshs.32,952,338, which varies with the previous year’s net financial position balance of Kshs.93,938,158 resulting to an unreconciled variance of Kshs.60,985,820. No explanation or reconciliation was provided for the variance.                      In the circumstances, the accuracy and completeness of the fund balance brought forward of Kshs.32, 952,338 could not be confirmed.</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
<b>3.</b>	<p><b>Unsupported Pending Accounts Payables</b>                      Note 15 on other important disclosures reflects pending accounts payable, pending staff payables and other pending payables of Kshs.681,761,278, Kshs.431,078,078 and Kshs.50,064,782 respectively all totalling</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024

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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)
	<p>Kshs.1,162,904,138. However, pending payables dating back to 2017 have not been settled and no reason has been provided for the failure to pay the bills contrary to Regulation 139(7) of the Public Procurement</p> <p>Pending bills amounting to Kshs.51, 487,274 related to supplies for 2021/2022 and prior years for the Department of Health Corporate Services which were not recorded and taken on charge in the Stores Ledger Card (S3) as having been received. Also, Counter Requisition and Issue vouchers (S11) supporting issuing of the supplies were not presented for audit yet the supplies were not in the store.</p> <p>The amount also include a total of Kshs.439,853,360 relating to staff pension deductions, taxes, union dues and Kitale Municipality Board which had specific budgets from which they ought to have been settled but funds were diverted for other purposes.</p> <p>The balance also excludes Kshs.3,344, 715,318 in respect of tax obligations outstanding as confirmed by the Kenya Revenue Authority.</p> <p>In the circumstances, the regularity, accuracy and completeness of the pending payables balance of Kshs.1, 162, 904,138 could not be confirmed.</p>			
	<p><b>Emphasis of Matter</b></p>			
	<p><b>Budgetary Control and Performance</b></p> <p>The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.9,116,682,520 and Kshs.7,752,954,391 respectively resulting to an under-funding of Kshs.1,363,728,129 or 15% of the budget. Similarly, the County Executive spent Kshs.7,568,553,995 against an approved budget of Kshs.9,116,682,520 resulting to an under-absorption of Kshs.1,548,128,526 or 17 % of the budget.</p> <p>Further, analysis of monthly revenue summary reports and the budget</p>	<p>Management is working on responses to be submitted and discussed with the OAG for concurrence</p>	<p>Not resolved</p>	<p>2024</p>

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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)
	<p>revealed that, ownsource revenue collected during the year amounted to Kshs.486,097,902 against a budgeted amount of Kshs.629,500,000 resulting to an unrealized revenue of Kshs.142,402,098, or 23% of the budget.</p> <p>The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.</p> <p>My opinion is not modified in respect of this matter.</p>			
	<b>Other Matters</b>			
	<b>Basis for Conclusion</b>			
	<b>Own Source Revenue Collection</b>			
1.1	<p><b>Unrealized Revenue</b>            Analysis of monthly revenue summary reports and the budget revealed that, own source revenue collected during the year amounted to Kshs 486,097,902 against a budgeted amount of Kshs. 629,500,000 resulting to an unrealized revenue of Kshs. 142,402,098 or 23% of the budget as detailed in the table</p> <p>Regulations 63(1) of the Public Finance Management (County Governments) Regulations, 2015 provides that, an accounting officer and receiver of revenue are personally responsible for ensuring that adequate safeguards exist and are applied for the prompt collection and proper accounting for, all County Government revenue and other Public moneys relating to their county department or agencies.</p> <p>Lower revenue collection leads to increased Government deficit, and may have negatively impacted on the implementation of planned programs.</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
1.2	<b>Valuation Roll</b>	Management is working on	Not resolved	2024

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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)
	<p>The County Executive maintained a valuation roll that dated back to the year 2006 contrary to Part II (3) of the Valuation for Rating Act Chapter 266 which provides that every local authority shall from time to time, but at least once in every ten (10) years or such longer period as the Minister may approve, cause a valuation to be made of every ratable property within the area of the local authority in respect of which a rate on the value of land is, or is to be imposed, and the values to be entered in a valuation roll. The property rates are based on historical property values, which are, lower and do not represent the current market values, which are higher resulting to loss of revenue.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>responses to be submitted and discussed with the OAG for concurrence</p>		
1.3	<p><b>Long Outstanding Property Rates</b></p> <p>Review of records revealed that the County Executive had long outstanding property rates amounting to Kshs.20,020,184,186 as at 30 June, 2023. However, there was no evidence of measures put in place by Management to collect the rates contrary to Regulation 63(b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that adequate measures, including legal action where appropriate, are taken to obtain payment.</p> <p>In the circumstances, the County Executive stands to lose the funds.</p>	<p>Management is working on responses to be submitted and discussed with the OAG for concurrence</p>	Not resolved	2024
2.	<p><b>Proposed Rehabilitation and Modernization of Kenyatta Stadium Phase 1A -Kitale</b></p> <p>The contract for the rehabilitation and modernization of Kenyatta Stadium Phase 1A was awarded at a sum of Kshs.657,305,895 on 31 January, 2023 and an amount totalling Kshs.143,193,500 paid during the year. Though the construction works were still ongoing as observed during physical inspection in August, 2023, it was not possible to review the contract</p>	<p>Management is working on responses to be submitted and discussed with the OAG for concurrence</p>	Not resolved	2024

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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)
	<p>award as all procurement records and documents were not presented for audit. The Management explained that the records and documents were submitted to the Director of Criminal Investigation-Kitale. However, no documentary evidence was presented to confirm the claim.</p> <p>In the circumstances, it was not possible to confirm if the contract was awarded in accordance with Section 91(1) of the Public Procurement and Asset Disposal Act, 2015 and if the public obtained value in the contract award.</p>			
3.	<p><b>Construction of Office Space at the Bus Park</b></p> <p>A contract was awarded on 7 April, 2023 for construction of offices at the bus park at a contract sum of Kshs.6,958,000. An amount of Kshs.3,443,300 was paid while an invoiced amount of Kshs.2,935,661 remains unpaid and was not supported by a certificate of completion. Physical inspection carried out in the month of August, 2023 revealed that the project had stalled and the contractor was not on site. The following unsatisfactory matters were noted:</p> <p>Two (2) of the units do not have the steel casement windows fixed;</p> <p>There was visible poor workmanship on the floor finishes and not all the units had celotex ceiling board, fascial and barge board as required in the bill of quantities; and</p> <p>The project was in use even though there were some undone works and had not been handed over by the contractor.</p> <p>This was contrary to Section 150 (3) of the Public Procurement and Asset Disposal Act, 2015 which provides that, where goods, works and services under sub-section (2), are of technical nature and the specifications were provided by a technical department or professionals engaged to work on behalf of the accounting officer, that technical department or professionals engaged to work on behalf of the accounting officer shall be</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024

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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)
	<p>responsible for confirming the right quality and quantity of goods, works or services have been delivered and issue a certificate to the recipient accounting officer.</p> <p>In the circumstances, the regularity of the expenditure could not be confirmed and the public may not have obtained value for money invested in the project.</p>			
4.	<p><b>Delayed Completion of Construction of Kitale Multi-Storey Business Complex</b></p> <p>The County Executive planned to construct a Multi Storey Business Complex Building in Kitale at a contract sum of Kshs.874,280,383. The contract was awarded on 7 June, 2018 to be implemented within twenty-five (25) months to end on 7 July, 2020. However, physical inspection carried out in the month of August, 2023 revealed that the project was incomplete, thirty-seven (37) months after the estimated completion date though the contractor was on site. Although contract period extensions were requested by the contractor and approved, with the last extension done up to 30 September 2023, it was clear the project has taken a long time to complete.</p> <p>In the circumstances, value for the money may not be obtained from the funds invested in the project.</p>	<p>Management is working on responses to be submitted and discussed with the OAG for concurrence</p>	Not resolved	2024
5.	<p><b>Construction of Trans Nzoia Teaching and Referral Hospital</b></p> <p>The contract for the construction of Trans Nzoia Teaching and Referral Hospital was awarded at a contract sum of Kshs.1, 602,528,713 to be implemented in two (2) phases, with an estimated completion period of Phase 1 of fifty-two (52) weeks and Phase 2 sixty-two (62) weeks. The 350-bed facility was aimed at providing specialized medical services to the public.</p> <p>Review of project records revealed that Phase 1 of the project was</p>	<p>Management is working on responses to be submitted and discussed with the OAG for concurrence</p>	Not resolved	2024

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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)
	<p>completed on 23 July 2016 and Phase 2 of the project commenced on 15 December 2018 with a projected completion date of 30 September 2020. However, as at July 2023, one hundred and forty-one (141) weeks after the lapse of the proposed completion date; the project was still incomplete and Kshs.1, 577,689,119 or 98% of the contract amount had been paid and the contractor was not on site.</p> <p>In the circumstances, completion of this project is doubtful despite large amounts of public resources invested for which no value has been derived.</p>			
6.	<p><b>Construction of Trans Nzoia County Headquarters</b></p> <p>The County Executive awarded a contract for construction of Trans Nzoia County Headquarters at a contract sum of Kshs.498,835,545 on 29 June, 2023 for a contract period of one hundred and fifty-six (156) weeks. During the year ended 30 June, 2023, Kshs.99, 767,109 was paid being 20% advance payment as per the special conditions to the contract. However, the following unsatisfactory matters were noted: The tender evaluation committee did not conduct due diligence to confirm the qualifications of the contractor before the award of the tender contrary to Section 83 (1) of the Public Procurement and Asset Disposal Act, 2015. The contractor did not submit an advance payment guarantee equivalent to the advance payment contrary to Section 147(1) of the Public Procurement and Asset Disposal Act, 2015, and the advance payment of Kshs.99,767,109 was paid without an advance payment interim certificate contrary to condition of the contract number 14.2.3.</p> <p>In the circumstances, Management was in breach of the law and the suitability of the contractor and the regularity of the advance payment could not be confirmed.</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
7.	<b>Human Resource Management</b>			

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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)
7.1	<p><b>Employees Earning Net Pay of Less Than a Third of their Basic Salaries</b> Review of payroll records revealed that in the month of June, 2023 eighty-one (81) employees received net salaries which were less than a third of their basic pay contrary to Section D.1.0 (3) of Human Resource Policies and Procedures Manual for the County Public Service, 2017 which provides that public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries and Heads of Human Resource Units should ensure compliance. In the circumstances, Management was in breach of the law.</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
7.2	<p><b>Excessive Expenditure on Wages and Benefits</b> The statement of receipts and payments reflects compensation of employees amount of Kshs.3,259,544,723, which accounts for approximately 42% of the total revenue of Kshs.7,752,954,391. This ratio exceeds the statutory limit of thirty-five (35%), allowed by Regulation 25 (1)(b) of the Public Finance Management (County Governments) Regulations 2015 which provides a limit of thirty-five (35) percent of the County Government's total revenue. In the circumstances, Management was in breach of the law, and this hindered planned programs and service delivery to the public.</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
7.3	<p><b>Lack of Annual Recruitment Plan and Human Resource Plan</b> Review of personnel records revealed that, two hundred and ninety-five (295) persons were recruited during the year. However, the departments to which the employees were deployed did not prepare human resource plans and annual recruitment plans contrary to Section C.1.0(1) of Human Resource Policies and Procedures Manual for the County Public Service, 2017. The basis on which the Board recruited the employees could</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024

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	therefore not be confirmed. In the circumstances, Management was in breach of the law.			
7.4	<b>Irregular Recruitment Process</b> During the year under review, the County Public Service Board advertised for County Executive Committee Members, County Secretary and County Chief Officers positions. However, the advertisements however were valid for thirteen (13) days instead of the required twenty-one (21) days as per Section C.1.2 (1) of the Human Resource Policies and Procedures Manual for the County Public Service, 2017. In the circumstances, the recruitment of the stated positions was irregularly done.	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
7.5	<b>Recruitment of Excess Security Warden</b> The County Public Service Board recruited two hundred (200) security wardens. However, review of the approved staff establishment revealed that the optimum staffing level allowed for this position was two hundred and five (205) wardens, out of which one hundred (100) of the positions were already in service resulting to an excess of ninety- five (95) wardens. This was contrary to Section B 5(2) of the County Public Service Human Resource Manual, 2013 which states that all vacancies shall be declared in a prescribed format which shall include the number of vacancies; when the vacancy occurred; whether the vacancy is within the authorized establishment and other relevant details; and Section B6(3) which states that in the recruitment process, due consideration will be given to appropriate organizational structure in each Department, optimal staffing levels, schemes of service and career progression guidelines. In the circumstances, Management was in breach of regulations and therefore the County’s wage bill is on the rise.	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024

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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)
7.6	<b>Other Irregularities in Payroll Management</b> Review of Payroll for the year 30 June 2023 revealed the following	Management is working on responses to be submitted and discussed with the OAG for concurrence		
7.6.1	<b>Irregular Upward Change of Job Group</b> Review of payroll revealed that Seventy-six (76) employees of the County Executive moved job groups by more than one level within a single financial year.	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
7.6.2	<b>Unexplained High Frequency of Arrears Payments</b> Review of payroll revealed Multiple payment of arrears ranging from one (1) to twelve (12) times per employee within a year, totalling Kshs.136,420,125. The absence of proper documentation and explanations for these high-frequency arrears payments casts doubt on the legality and accuracy of the payments.	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
7.6.3	<b>Change in Date of Birth to a Younger Age</b> Four (4) employees had their dates of birth changed to a later date. These changes were not supported by any documentation casting doubt on the accuracy and integrity of the payroll.	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
7.6.4	<b>Leave Allowance Overpayment</b> Twenty-four (24) employees received overpayments of leave allowances totalling Kshs.1,210,194.	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
7.6.5	<b>Non-IPPD Payroll</b> The County Executive paid salaries totalling Kshs.103,341,955.75 outside the Integrated Payroll and Personnel Database payroll during the year. It was not clear why employees who have been in service for long periods of time were excluded in the Integrated Payroll and Personnel	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024

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	Database (IPPD). Further, the non-IPPD payrolls are in MS Office Excel which is susceptible to manipulation. In the circumstances, the County Executive may have lost funds due to breach of the integrity of the payroll.			
7.7	<p><b>Irregular Engagement of Casuals</b></p> <p>Review of records revealed engagement of seven hundred and two (702) casual laborers who were deployed to departments. However, six hundred and eighty-two (682) were engaged for more than the prescribed period of three (3) months and no evidence was provided to confirm that County Public Service Board approved the casuals contrary to the provisions of Section 37(3) of the Employment Act, 2007 and Part B16 of County Human Resource Manual 2013.</p> <p>Further, five hundred and fifteen (515) casual laborers were paid Kshs.95,827,225 which were wages for more than twelve (12) months. In the circumstances, Management was in breach of law.</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
8	<p><b>Late Remittance of Statutory Deductions</b></p> <p>Analysis of the i-Tax general ledger report obtained from the County Executive's KRA portal revealed that tax obligations, made of principal, penalties and interest amounts totalling Kshs.3,344,715,318 were outstanding as at 30 June, 2023 against the provisions of the Income Tax Act on remittance of taxes. Further, Kshs.334,841,172 in respect of pension contributions to the LAPFUND had not been remitted contrary to Section 53A (1)(3) of the Retirement Benefits Act, Revised Edition 2022 (1997) which states that where an employer, made a deduction from the employee's emoluments for remittance to an agreed pension scheme and fails to remit the deduction within fifteen (15) days, the scheme may, after giving such employer not less than seven (7) days' notice, institute</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024

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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)
	<p>proceedings for the recovery of the deduction and recover at a compound interest rate of three percent per month.</p> <p>In the circumstances, the County Executive has not meet its tax and pension obligations as required by the law and is therefore prone to avoidable additional costs inform of penalties and interests.</p>			
9.	<p><b>Irregular Procurement of Goods Vide Invalid Purchase Orders</b></p> <p>The Department of Gender, Youth, Sports, Culture and Tourism received goods valued at Kshs.43,057,107 after the validity of respective purchase orders had lapsed and remained un-serviced for a period exceeding thirty (30) days.</p> <p>Management has not explained why the invalid and expired purchase orders were not cancelled as required by law.</p> <p>In the circumstances, the goods were delivered outside the contract periods from the date the department issued a purchase order</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
	<b>Basis for Conclusion</b>			
1.	<p><b>Voided Payments</b></p> <p>Analysis of the system payments indicated that one thousand and sixty (1,060) transactions with a value of Kshs.812,635,285 were voided during the year. Management did not explain by way of a reconciliation to confirm when the voided transactions were subsequently paid. Available information also indicates that the Controller of Budget (CoB) may have approved payment of the voided transactions as no evidence of notification to the Controller of Budget was provided.</p> <p>There was therefore possibility of voiding transactions that had been approved by CoB for payment and replacing them with un-approved payments.</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024

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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)
2.	<p><b>Lack of Budget Allocation for Internal Audit Department</b>            The County Executive did not have a budget allocation for the internal audit function. This was contrary to Standard 2030 of International Standards for the Professional Practice of Internal Auditing that requires that the Chief Audit Executive Officers must ensure that internal audit resources are appropriate, sufficient, and effectively deployed to achieve the approved plan. In the absence of funding, the County Executive did not benefit from the oversight role of good corporate governance on review of the effectiveness of risk management, internal control and governance processes, as well as the evaluation and improvements made by the internal audit function.</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
3.0	<p><b>Lack of Adequate Internal Controls in Revenue Collection</b>            The following internal controls weakness were observed on revenue collection</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
3.1	<p>Review of internal controls revealed weaknesses on revenue collection            There was no evidence provided to confirm whether the County Executive has mapped out all of its potential revenue sources so as to ensure maximum collectionsof all revenue stream</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
3.2	Revenue reports did not outline the challenges faced in revenue collections yet therevenue targets were not met; and	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024
3.3	<p>The department of revenue did not have an enforcement unit in place but depended on the enforcement unit under the Department of Governance, which was not adequate and reliable.            In the circumstances, assurance that revenue collection by the</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024

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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)
	County Executive was effective and efficient could not be confirmed.			
4	<p><b>Unconfirmed Distribution of Sports Items</b></p> <p>The statement of financial performance reflects expenditure on acquisition of assets of Kshs.1, 398,729,368 as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.644,874,097 in respect of construction and civil works out of which Kshs.97,120,233 was spent by the Department of Gender, Youth, Sports, Culture and Tourism on purchase of sports equipment and items, household goods and construction materials for distribution to individual and group beneficiaries. However, the department did not have in place approved guidelines and procedures on identification of beneficiaries, establishment of a distribution approach and system, determination and formation of distribution teams, pre-distribution reporting and post-distribution monitoring.</p> <p>In the circumstances, the basis for distribution of the items for individuals and groups and whether they reached the intended beneficiaries could not be confirmed.</p>	Management is working on responses to be submitted and discussed with the OAG for concurrence	Not resolved	2024

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Annexes

**Annex 1 – Analysis of Transfers from the CRF**

Period 20xx	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Period -20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive –Rec	641,832,961	1,486,716,352	1,241,672,022	1,674,047,672	5,044,269,007
County Executive –Dev	119,896,096	153,490,431	380,615,153	897,793,980	1,551,795,640
County Assembly –Rec	137,258,667	270,119,969	177,650,459	174,741,938	759,771,033
County Assembly –Dev	56,511,304	107,339,601	19,089,659	102,999,192	285,939,766
Transfer CE ASDSP	-	-	-	1,551,336	1,551,336
NARIGP	-	-	-	7,099,764	7,099,764
DANIDA	-	-	-	10,510,500	10,510,500
Kenya livestock commercialization project	-	-	-	16,095,837	16,095,837
T/Nzoia Aggregate and Industrial Park	-	-	-	62,500,000	62,500,000
FLLOCA CE	-	-	44,625,248	277,757,088	322,382,336
KISIP	-	-	-	360,000,000	360,000,000
NAVCDP	67,192,729	-	-	132,807,271	200,000,000
<b>Total</b>	<b>1,022,691,837</b>	<b>2,017,666,353</b>	<b>1,863,652,541</b>	<b>3,717,904,578</b>	<b>8,621,915,219</b>

*Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share, Level 5 and donor funds. Where there are, changes in CARA amend as appropriate.*

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Annex 2 – Accounts Payables**

Supplier Of Goods Or Services	Date involved/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c		
Construction Of Buildings								
Fine weave traders	20/5/2024	Construction of Buildings- ECDE classroom	1,639,973	1,639,973	0	0	1,639,973	
Great key construction	20/5/2024	Construction of Buildings- ECDE classroom	2,799,520	2,799,520	0	0	2,799,520	
HULIO INVESTMENTS	20/5/2024	Construction of Buildings- ecde classrooms store and office at chesitia primary school	1,599,538	1,599,538	0	0	1,599,538	
KIMANA MILK VENDORS	20/5/2024	Construction of Buildings- ECDE TOILET AT RAFIKI PRIMARY	499,000	499,000	0	0	499,000	
Ujiji Holdings Company	20/5/2024	Construction of Buildings- medical incinerator at Kitum dispensary- Endeless ward	298,990	298,990	0	0	298,990	
020 Investments Limited	17/5/2024	Construction of Buildings- Pit Latrine at Berur Dispensary- Kinyoro ward	695,872	695,872	0	0	695,872	
HESEDMAX LIMITED	20/6/2024	Construction of Buildings RENOVATION OF VETERINARY OFFICES	998,000	998,000	0	0	998,000	
Reel Machinery and construction ltd	15/5/2024	Construction of Buildings- SubCounty Administrative office Kwanza Ward	6,643,830	6,643,830	0	0	6,643,830	
JACBEN COMPANY LIMITED	20/5/2024	Construction of Buildings- Twin ECDE Class rooms- Suwerwa primary	2,999,226	2,999,226	0	0	2,999,226	
COCSY COMPANY LIMITED	20/5/2024	Construction of Buildings- Twin ECDE Class rooms, Store and Office	1,498,670	1,498,670	0	0	1,498,670	
Pajoke Co ltd	20/5/2024	Construction of Buildings- twin ECDE Classrooms- Motosiet Ward	2,996,002	2,996,002	0	0	2,996,002	
KWANZA SUB BODA SUPPLIES	20/5/2024	Construction of Buildings- VIP ecde toilet at bungoma primary school	490,000	490,000	0	0	490,000	
Kenoru Investment Ltd	20/6/2023	Construction of Buildings- door toilet block at Chepsiro ward	495,088	495,088	0	0	495,088	
Pearlmore Limited	20/5/2024	Construction of Buildings-4 door vip latrine at kakarwa ecde in chepsiro ward	425,950	425,950	0	0	425,950	
Phikhen Construction Limited	20/5/2024	Construction of Buildings-4 door vip latrine at kakarwa ecde in chepsiro ward	499,323	499,323	0	0	499,323	
Lunao Enterprises	20/5/2024	Construction of Buildings-an operating theate xray ancillary services at	2,756,440	2,756,440	0	0	2,756,440	

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		cherangany subcounty								
Dimitri Contractors Ltd	20/5/2024	Construction of Buildings-chain link fence, pit latrine and security rooms- Kimimini Subcounty	1,980,640	1,980,640	0	0	0	1,980,640		
Annevsta Construction Co. Limited	20/5/2024	Construction of Buildings-Chainlink fencing and sently house at Cheptandan dispensary- Endebeess Ward	846,490	846,490	0	0	0	846,490		
Tabasia Holdings Ltd	14/6/2023	Construction of Buildings-chainlink fencing, steel gate and sentry house at Soymining dispensary- Kapomboi ward	1,475,276	1,475,276	0	0	0	1,475,276		
BUKWAKS ENTERPRISE	20/5/2024	Construction of Buildings-Commercial and office building renovation and repair service; Office Alterations	634,226	634,226	0	0	0	634,226		
Doublejo Investment Ltd	20/5/2024	Construction of Buildings-Completion of Alakara Health Facility	734,450	734,450	0	0	0	734,450		
020 Investments Limited	20/5/2024	Construction of Buildings-Completion of Berur Dispensary-Kinyoro ward	995,860	995,860	0	0	0	995,860		
Jekato Contractors	20/5/2024	Construction of Buildings-Completion of maternity building- Sikhendu ward	432,200	432,200	0	0	0	432,200		
Wamasu Company	20/5/2024	Construction of Buildings-Construction of maternity wing at Twiga Dispensary- Chepchoina ward	1,004,200	1,004,200	0	0	0	1,004,200		
Salegon General Contractors	20/5/2024	Construction of Buildings-construction and completion of OPD block at muroki dispensary in saboti ward	3,576,396	3,576,396	0	0	0	3,576,396		
Eagles Territory Limited	15/5/2024	Construction of Buildings-Construction of 100m Masonary tank at Benon	2,484,360	2,484,360	0	0	0	2,484,360		
KIMGETO ENTERPRISES	17/5/2024	Construction of Buildings-Construction of 2NO. Boda boda Sheds- Kimimini Ward	958,438	958,438	0	0	0	958,438		
PENSHA ENTERPRISES LIMITED	20/5/2024	Construction of Buildings-Construction of 4 Door toilet at Chepkaos Primary ECDE	498,219	498,219	0	0	0	498,219		
JOYFLEX AGENCIES	20/5/2024	Construction of Buildings-Construction of 4 Door VIP Latrine at hill primary ECDE in hospital ward	497,649	497,649	0	0	0	497,649		
Wamboment Investment Co Ltd	5/6/2023	Construction of Buildings-Construction of a Perimeter wall at Mechanical workshop at Public works	4,748,335	4,748,335	0	0	0	4,748,335		
D & D Logistics Ltd	17/5/2024	Construction of Buildings-Construction of abluion-Sikhendu Ward	1,738,086	1,738,086	0	0	0	1,738,086		
Session Blue Contractors Limited	15/5/2024	Construction of Buildings-county aggregation and industrial park at Namandala	54,420,562	54,420,562	0	0	0	54,420,562		
MWABIT GENERAL INVESTMENT	20/5/2024	Construction of Buildings-ecde classrooms store and office at chesitia primary school	1,997,427	1,997,427	0	0	0	1,997,427		

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COMPANY LTD									
MALUGIO INVESTMENT	20/5/2024	Construction of Buildings-ECDE TOILET AT SINOKO PRIMARY	499,000	499,000	0	0	0	499,000	
ZAND BUILDERS AND CIVIL WORKS	17/5/2024	Construction of Buildings-erection and completion of 6No modern kiosks for kachichora market	908,116	908,116	0	0	0	908,116	
Golden Label Contractors Ltd	20/5/2024	Construction of Buildings-Fencing of Muungano Dispensary- Keiyo ward	397,900	397,900	0	0	0	397,900	
ELSMED KENYA LIMITED	20/5/2024	Construction of Buildings-Fitting of CT Room door	1,032,840	1,032,840	0	0	0	1,032,840	
ELSMED KENYA LIMITED	20/5/2024	Construction of Buildings-Fitting of CT-Room door	1,145,500	1,145,500	0	0	0	1,145,500	
Phikhen Construction Ltd	27/6/2023	Construction of Buildings-Gate and perimeter walling at Kaptich- Kiptoror ward	2,993,856	2,993,856	0	0	0	2,993,856	
Inalsa Ltd	20/5/2024	Construction of Buildings-Kibomet Dispensary completion	1,899,780	1,899,780	0	0	0	1,899,780	
Shalom(D) Contractors	30/12/2023	Construction of Buildings-Latrines at Mt Elgon Isolation unit	1,389,000	1,389,000	0	0	0	1,389,000	
HALLIAN VENTURES	17/5/2024	Construction of Buildings-Main gate entry box and runway at Kitale Museum	458,200	458,200	0	0	0	458,200	
Swiftmove Logistics Ltd	20/6/2023	Construction of Buildings-market stalls and ablution block at Weonia- Sikhendu ward	9,997,770	9,997,770	0	0	0	9,997,770	
Makstel Company Limited	20/5/2024	Construction of Buildings-maternity unit at Kaptien Dispensary	1,914,406	1,914,406	0	0	0	1,914,406	
Flemings construction and supplies	12/6/2023	Construction of Buildings-maternity unit- Kaplamai Health Centre	2,068,535	2,068,535	0	0	0	2,068,535	
Pearlmore Limited	18/9/2023	Construction of Buildings-modern VIP Latrine Khwalenge hospital- Endebess ward	499,496	499,496	0	0	0	499,496	
Cheptarit Holdings Limited	20/5/2024	Construction of Buildings-one workshop at mubere vtc	999,800	999,800	0	0	0	999,800	
Mirema Supplies Ltd	17/5/2024	Construction of Buildings-Operating Theatre at Matunda Sub-County Hospital	4,587,620	4,587,620	0	0	0	4,587,620	
Mamiza Enterprises	17/5/2024	Construction of Buildings-pangani mkt	2,499,275	2,499,275	0	0	0	2,499,275	
MATISI WITIKIO COMPANY LIMITED	17/5/2024	Construction of Buildings-PARTITION OF LEGAL OFFICE	649,000	649,000	0	0	0	649,000	
MANE AGENCIES LIMITED	20/6/2024	Construction of Buildings-perimeter wall and kitchen	4,800,003	4,800,003	0	0	0	4,800,003	
NALDO GENERAL CONTRACTORS	20/5/2024	Construction of Buildings-Proposed completion of finishes, partitions and	1,178,320	1,178,320	0	0	0	1,178,320	

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		repairs							
ALTAWAKALTUL STORES	19/6/2024	Construction of Buildings-Rehabilitation of Agricultural offices- Chepchoina Ward	2,916,698	2,916,698	0	0	2,916,698	0	2,916,698
MASTEEL INVESTMENTS	19/6/2024	Construction of Buildings-Renovation of cattle dip Konoim- Kiminini Ward	1,199,907	1,199,907	0	0	1,199,907	0	1,199,907
TIKKA GREEN ENTERPRISES LIMITED	20/6/2024	Construction of Buildings-Renovation of cattle dip Wekhoya- Sirende Ward	696,034	696,034	0	0	696,034	0	696,034
Guekim Investment Ltd	19/6/2024	Construction of Buildings-Renovation of cattle dips in Makutano ward	1,872,622	1,872,622	0	0	1,872,622	0	1,872,622
Mowlem Livestock Ventures Ltd	19/6/2024	Construction of Buildings-renovation of gates and fire safety place	490,000	490,000	0	0	490,000	0	490,000
MWABIT GENERAL INVESTMENT COMPANY L	28/6/2023	Construction of Buildings-Renovation of two door latrines and urinal at kaibei dispensary- Matumbai ward	196,388	196,388	0	0	196,388	0	196,388
Nasima company limited	20/5/2024	Construction of buildings-Renovation of twin ECDE class room at Namanda primary school in Sikhendu ward	499,380	499,380	0	0	499,380	0	499,380
Bannex Construction Ltd	16/6/2023	Construction of Buildings-sentry house and chainlink fencing at Doctors Plaza	3,878,222	3,878,222	0	0	3,878,222	0	3,878,222
Refcon Engineering Services	7/10/2023	Construction of Buildings- Trans Nzoia County and Teaching Hospital Phase 1 & 11	1,879,781	1,879,781	0	0	1,879,781	0	1,879,781
Clean Air System Ltd	3/10/2023	Construction of Buildings- Trans Nzoia County Teaching and Referral Hospital	10,872,438	10,872,438	0	0	10,872,438	0	10,872,438
ALDAN INTERNATIONAL COMPANY LTD.	20/5/2024	Construction of Buildings-twin classrooms store and office at Sarura	2,198,454	2,198,454	0	0	2,198,454	0	2,198,454
Glymux Technologies Ltd	20/5/2024	Construction of Buildings-Twin ECDE Class Rooms ,store and office in chepsiro/kiptonor ward	2,997,858	2,997,858	0	0	2,997,858	0	2,997,858
Kiniwe Investment Limited	20/5/2024	Construction of Buildings-Twin ECDE Class rooms and Office at Kipsagam Primary	2,994,220	2,994,220	0	0	2,994,220	0	2,994,220
Doublejo Investment Ltd	20/5/2024	Construction of Buildings-Twin ECDE Class rooms, Store and Office	2,999,000	2,999,000	0	0	2,999,000	0	2,999,000
Scipal Trading Company Ltd	20/5/2024	Construction of Buildings-Twin ECDE Class rooms, Store and Office	2,999,000	2,999,000	0	0	2,999,000	0	2,999,000
MANE AGENCIES LIMITED	20/5/2024	Construction of Buildings-Twin ECDE Class rooms, Store and Office at Chepkaos primary school ECDE	2,999,273	2,999,273	0	0	2,999,273	0	2,999,273
Bablez Valley Contruction Supplies Ltd	20/5/2024	Construction of Buildings-Twin ECDE Class rooms, store and office Kapomboi Ward	2,992,765	2,992,765	0	0	2,992,765	0	2,992,765
scipal Trading	20/5/2024	Construction of Buildings-Twin ECDE	905,975	905,975	0	0	905,975	0	905,975

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company Ltd		class rooms, store and Office- Machewa Ward	905,975				
Rulit Co. Ltd	20/5/2024	Construction of Buildings-Twin ECDE classroom and office- Lukesi Primary	2,747,269	0	0	2,747,269	
Jeryan Enterprises Limited	20/5/2024	Construction of Buildings-twin ecde classroom store and an office at naisambu ecde in hospital ward	373,788	0	0	373,788	
Jengafix Holding Limited	20/5/2024	Construction of Buildings-Twin ECDE Classrooms at Kaloleni Primary School	2,997,740	0	0	2,997,740	
COCYSY COMPANY LIMITED	20/5/2024	Construction of Buildings-Twin ECDE Classrooms at Kapkongor Primary	2,998,670	0	0	2,998,670	
Tabasia holdings limited	20/5/2024	Construction of Buildings-Twin ECDE Classrooms at Koros Primary- Keiyo Ward	2,999,830	0	0	2,999,830	
COCYSY COMPANY LIMITED	28/3/2023	Construction of Buildings-Twin school-classrooms at Mwamba Primary school- Chepchoina Ward	2,496,285	0	0	2,496,285	
Doublejo Investment Ltd	20/5/2024	Construction of Buildings-Twin ECDE Classrooms, store and office at Milimani Primary School	2,498,492	0	0	2,498,492	
COCYSY COMPANY LIMITED	20/5/2024	Construction of Buildings-Twin ECDE Classrooms, store and office- Chebirbei Primary School- Endebeess Ward	2,128,729	0	0	2,128,729	
Leigon Company Limited	20/5/2024	Construction of Buildings-Twin ECDE Classrooms, store and office- Chebirbei Primary School- Endebeess Ward	2,495,180	0	0	2,495,180	
Hunterslink Agencies Limited	20/5/2024	Construction of Buildings-Twin ECDE Classrooms, store and office- Kipsingori Primary School	2,998,740	0	0	2,998,740	
mwabit general investment	20/5/2024	Construction of Buildings-Twin ECDE construction-chesitia matumbei ward	2,499,353	0	0	2,499,353	
Maris supplies& construction company	20/5/2024	Construction of Buildings-Twin ECDE construction-meteitei kwanza ward	2,497,166	0	0	2,497,166	
Scipal trading company	20/5/2024	Construction of Buildings-Twin ECDE construction-st james machewa ward	905,945	0	0	905,945	
Jean Acumen Contractors	20/5/2024	Construction of Buildings-Twin ECDE classrooms at Chisare Primary School	2,998,032	0	0	2,998,032	
Munyaka Chines Enterprises	20/5/2024	Construction of Buildings-VIP ecde toilet at tugumo primary school	498,000	0	0	498,000	
Kimana Milk Vendors	20/5/2024	Construction of Buildings-VIP toilet in rafiki primary matisi ward	425,527	0	0	425,527	
KWARE CONTRACTORS	20/5/2024	Construction of Buildings-VIP toilet in rafiki primary matisi ward	499,000	0	0	499,000	
Rejads Limited	20/5/2024	Construction of buildings-Second/final payment for proposed construction of maternity at lukhome dispensary machewa ward	1,483,160	0	0	1,483,160	



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Golden Label Contractors Ltd	20/5/2024	Construction of civil works-Construction of modern kitchen-Makutano Ward	2,999,510	2,999,510	0	0	2,999,510
Akites Kwanza Enterprise	17/5/2024	Construction of civil works-Construction of toilet at Maridadi market	987,000	987,000	0	0	987,000
Jubel Contractors Ltd	28/6/2023	Construction of civil works-Construction of septic tank- Kiminini Health Centres	774,804	774,804	0	0	774,804
MANKOS AGENCIES LIMITED	15/5/2024	Construction of civil works-Culvert installation at Mapenzi farm in Motosiet ward	363,250	363,250	0	0	363,250
Wamasu Company Limited	15/5/2024	Construction of civil works-Culvert installation- Chepchoina Ward	474,050	474,050	0	0	474,050
Philken Construction Ltd	14/3/2023	Construction of civil works-Culvert installation- Chepsiro ward	3,898,064	3,898,064	0	0	3,898,064
Donjud Co Ltd	7/6/2023	Construction of civil works-Culvert installation- Endebeess ward	727,800	727,800	0	0	727,800
Merc Prime Enterprises Limited	20/6/2024	Construction of civil works-Culvert installation- Endebeess ward	981,848	981,848	0	0	981,848
Allanbrian Company Limited	20/6/2024	Construction of civil works-Culvert installation -Keiyo ward	949,848	949,848	0	0	949,848
Ancon Contractors Limited	20/6/2024	Construction of civil works-Culvert installation- Matisi Ward	1,899,680	1,899,680	0	0	1,899,680
Belvacon Co Ltd	28/6/2023	Construction of civil works-Culvert installation- Matumbei ward	1,342,980	1,342,980	0	0	1,342,980
Balboa Bay Builders Limited	17/5/2024	Construction of civil works-Culvert installation- Waitalik Ward	2,864,468	2,864,468	0	0	2,864,468
JOYFLEX AGENCIES	20/6/2024	Construction of civil works-Culvert installation-Tuwan Ward	987,104	987,104	0	0	987,104
KEGANO GENERAL MERCHANDISE	15/5/2024	Construction of civil works-Culvert installation-Waitaluk ward	1,869,992	1,869,992	0	0	1,869,992
Chief officer health	20/5/2024	Construction of civil works-Danida Funding to County Health facilities	9,356,240	9,356,240	0	0	9,356,240
Rapid Solutions	15/5/2024	Construction of civil works-Drillind and Development of Cluster 4 Boreholes	8,971,200	8,971,200	0	0	8,971,200
Jeanette Naf Limited	15/5/2024	Construction of civil works-Drilling and development of Cluster 2 borehole in Endebeess- Kwanza	5,992,000	5,992,000	0	0	5,992,000
Kenvenda Company Limited	15/5/2024	Construction of civil works-Drilling and Equiping of borehole- Nabiswa Ward	3,776,892	3,776,892	0	0	3,776,892
Mamiza Enterprise Ltd	4/1/2024	Construction of civil works-Drilling and equiping of Lessos Primary borehole	1,878,450	1,878,450	0	0	1,878,450
Mintoh Programs Management Solutions	5/5/2023	Construction of civil works-Drilling and equiping of Misemwa borehole	2,499,684	2,499,684	0	0	2,499,684

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Pisonaz International Ltd	15/5/2024	Construction of civil works-Drilling and Equipping of Mulembe borehole	3,793,230	3,793,230	0	0	3,793,230
Chausal Company Limited	15/5/2024	Construction of civil works-Drilling and equipping od borehole at Misanga Kapomboi Ward	3,713,514	3,713,514	0	0	3,713,514
Jarna Capital Limited	15/5/2024	Construction of civil works-Drilling and equipping of borehole at Cherubei Primary Water Project	3,793,125	3,793,125	0	0	3,793,125
Jaro Contractors	30/5/2024	Construction of civil works-Drilling and equipping of borehole at Cherubei Primary Water Project	1,499,340	1,499,340	0	0	1,499,340
MANKOS AGENCIES LIMITED	15/5/2024	Construction of civil works-Drilling and Equipping of Borehole at Maji safi	3,711,940	3,711,940	0	0	3,711,940
Briche Holdings Ltd	15/5/2024	Construction of civil works-Drilling and equipping of Osorongai secondary school	2,999,900	2,999,900	0	0	2,999,900
Arston Capital Ltd	7/5/2023	Construction of civil works-Drilling of borehole at Bungoma B Primary	999,500	999,500	0	0	999,500
Mbagarah Enterprises Limited	15/5/2024	Construction of civil works-Drilling of borehole at St. Aquinas- Saboti Ward	1,498,875	1,498,875	0	0	1,498,875
Mankos AGENCIES LIMITED	15/5/2024	Construction of civil works-equipping of borehole at maji safi	3,711,960	3,711,960	0	0	3,711,960
Wintac Ventures	15/5/2024	Construction of civil works-Equipping of borehole at Baraton community at Nabiswa Ward	2,262,572	2,262,572	0	0	2,262,572
Abera Logistics Limited	15/5/2024	Construction of civil works-Equipping of borehole at Central Primary- Tuwan Ward	2,292,675	2,292,675	0	0	2,292,675
Arston Capital Limited	15/5/2024	Construction of civil works-Erection of 3 Highmasts floodlights- Suwerwa wards	1,498,140	1,498,140	0	0	1,498,140
NorKip Co Ltd	9/6/2023	Construction of civil works-Fencing of Kongasis cattle dip- Chepsiro ward	523,710	523,710	0	0	523,710
D And D Logistics And Services Limi	20/6/2024	Construction of civil works-Grading in Makutano Ward	996,085	996,085	0	0	996,085
Ropchi investments	20/6/2024	Construction of civil works-improvement of kabonge-kaptebegwo road	1,721,000	1,721,000	0	0	1,721,000
KEVIANTU GENERAL MERCHANTS LIMITED	15/5/2024	Construction of civil works-Installation of Hydraulic Ram- Kiptoror	999,500	999,500	0	0	999,500
ARWAS ENTERPRISES LIMITED	15/5/2024	Construction of civil works-Installation of Maziwa culvert bridge-Bidii Ward	2,076,230	2,076,230	0	0	2,076,230
Keen developers K. Ltd	20/5/2024	Construction of civil works-installation of water pump at TTRH	2,843,920	2,843,920	0	0	2,843,920
Match electricals	15/5/2024	Construction of civil works-Maintenance	8,075,000	8,075,000	0	0	8,075,000

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Ltd	of High masts in Saboti Sub County								
Lao Construction Ltd	Construction of civil works-Mwangaza-Geta-Eronge-Laini Moja-Kiptio- Wanjala Cherangany- Suwerwa Ward	17/5/2024	11,609,615	11,609,615	0	0	11,609,615	0	11,609,615
Swanstorm International Limited	Construction of civil works-Pipeline extension at Nabiswa ward	15/5/2024	2,992,000	2,992,000	0	0	2,992,000	0	2,992,000
MYMALIN CONTRACTORS	Construction of civil works-Pipeline extension Misemwa- Sirende ward	15/5/2024	1,999,376	1,999,376	0	0	1,999,376	0	1,999,376
NAVERO ENTERPRISE	Construction of civil works-Pipeline extension- Motosiet Ward	15/5/2024	1,491,528	1,491,528	0	0	1,491,528	0	1,491,528
Helsinki Kenya Ltd	Construction of civil works-Pipeline extension	15/5/2024	1,999,850	1,999,850	0	0	1,999,850	0	1,999,850
Kaju construction and trading Co.	Construction of civil works-Pipeline extension	15/5/2024	1,905,517	1,905,517	0	0	1,905,517	0	1,905,517
Ropchi Investment Ltd	Construction of civil works-Pipeline extension at Cheptobot- Suwerwa ward	15/5/2024	3,999,880	3,999,880	0	0	3,999,880	0	3,999,880
Errol James Revovation Ltd	Construction of civil works-Pipeline extension at Kaptitili Waitaluk ward	29/6/2024	1,299,650	1,299,650	0	0	1,299,650	0	1,299,650
Cymo Enterprises Limited	Construction of civil works-Pipeline extension at Saint Theresa- Sikhendu Ward	15/5/2024	1,998,220	1,998,220	0	0	1,998,220	0	1,998,220
Teekiik Limited	Construction of civil works-Pipeline rehabilitation at Cheptant Moss Water project	15/5/2024	1,000,000	1,000,000	0	0	1,000,000	0	1,000,000
Beki Logistics Limited	Construction of civil works-proposed culvert installation in Sinyerers	20/6/2024	1,428,662	1,428,662	0	0	1,428,662	0	1,428,662
Kazro Company Ltd	Construction of civil works-Proposed drilling and equipping of Timaa Borehole	15/5/2024	3,781,890	3,781,890	0	0	3,781,890	0	3,781,890
Allanbrian Company Limited	Construction of civil works-Proposed drilling and equipping of kipsaina centre borehole	20/5/2024	2,499,568	2,499,568	0	0	2,499,568	0	2,499,568
Integrated Service Delivery Logistic	Construction of civil works-Proposed maintenance of 111No. High masts in Kwanza, Endebeess and Cherangani SubCounties	3/5/2023	6,850,700	6,850,700	0	0	6,850,700	0	6,850,700
Jeanette Naf Limited	Construction of civil works-Proposed pipe line extension at Tafina- Sitatunga Ward	15/5/2024	1,989,540	1,989,540	0	0	1,989,540	0	1,989,540
Flemings construction and supplies	Construction of civil works-Proposed road grading in Chepsiro	13/6/2023	1,498,910	1,498,910	0	0	1,498,910	0	1,498,910
mtewe ventures	Construction of civil works-proposed steel water tank and tower for kitale municipality	20/6/2024	3,499,000	3,499,000	0	0	3,499,000	0	3,499,000
sal And ram	Construction of civil works-Rafiki and	15/5/2024	1,977,920	1,977,920	0	0	1,977,920	0	1,977,920

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Investments	rehabilitation-Matisi ward								
HITVEST ENTERPRISES	Construction of civil works-Rehabilitation of Springs Pombo, Milimani Keiyo Ward	15/5/2024	443,780	443,780	0	0	443,780	0	443,780
The seven Guild	Construction of civil works-rehabilitation of st.johns borehole	20/5/2024	696,000	696,000	0	0	696,000	0	696,000
KITALE BUS PARK CARPEL MERCHANTS	Construction of civil works-RENOVATION AND REPAIR OF BUS PARK DRAINAGE	20/5/2024	425,000	425,000	0	0	425,000	0	425,000
Rotain limited	Construction of civil works-renovation works	20/6/2024	1,999,250	1,999,250	0	0	1,999,250	0	1,999,250
Shatra construction	Construction of civil works-Renovation works	20/5/2024	1,901,298	1,901,298	0	0	1,901,298	0	1,901,298
Super nest co limited	Construction of civil works-road maintainanace	20/6/2024	3,832,660	3,832,660	0	0	3,832,660	0	3,832,660
Infitech Logistics Co Ltd	Construction of civil works-Routine and maintenance of Embakasi-Labot-Justus bridge road	20/6/2024	2,907,811	2,907,811	0	0	2,907,811	0	2,907,811
Murimba Enterprices	Construction of civil works-Routine and maintenance of Embakasi-Labot-Justus bridge road	20/6/2024	2,869,423	2,869,423	0	0	2,869,423	0	2,869,423
Kiruna Logistics Limited	Construction of civil works-Routine and maintenance of Molem-Kietkei road- Chepchoina Ward	20/6/2024	988,811	988,811	0	0	988,811	0	988,811
Balboa Bay Builders Limited	Construction of civil works-Routine maintenance of 66 Farm- Lukoye- Elekaka Road	15/5/2024	2,290,298	2,290,298	0	0	2,290,298	0	2,290,298
ALDAN INTERNATIONAL COMPANY LTD.	Construction of civil works-Routine maintenance of Marinda Junction swamp-Kapomboi Ward	20/6/2024	1,473,300	1,473,300	0	0	1,473,300	0	1,473,300
Owedama Enterprises Limited	Construction of civil works-Routine maintenance of Milima Kipsaina Road- Sinyereri Ward	20/6/2024	1,425,068	1,425,068	0	0	1,425,068	0	1,425,068
Merc Prime Enterprises Limited	Construction of civil works-Routine Maintenance of Miti Moja-Kewa- Tuwan Ward	15/5/2024	1,805,057	1,805,057	0	0	1,805,057	0	1,805,057
Kimiwe Investment Limited	Construction of civil works-Routine Maintenance of Saboti Centre one way- Saboti Ward	20/6/2024	3,174,535	3,174,535	0	0	3,174,535	0	3,174,535
JOYFLEX AGENCIES	Construction of civil works-Routine maintenance of Alkatongo Afrimica Hotel	20/6/2024	1,237,728	1,237,728	0	0	1,237,728	0	1,237,728
Mbagarah Enterprises Limited	Construction of civil works-Routine maintenance of Kipsongo Junction- Matisi Ward	20/6/2024	1,946,770	1,946,770	0	0	1,946,770	0	1,946,770
Siraya Investment Ltd	Construction of civil works-Routine maintenance of Musumba-Imani Primary - Sikhendu Ward	17/5/2024	2,312,670	2,312,670	0	0	2,312,670	0	2,312,670

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Kiruna Logistics Limited	20/6/2024	Construction of civil works-Routine Maintenance of Satrina Gituamba market-Mukuha Vocational	3,185,542	0	0	3,185,542	0	0	3,185,542
Abera Logistics Limited	15/5/2024	Construction of civil works-Routine maintenance of Dam Junction Njoro Secondary	1,295,733	0	0	1,295,733	0	0	1,295,733
Donrod East Africa solutions	15/5/2025	Construction of civil works-Routine Maintenance of Forest Lessos Bouster- Bidii Ward	1,486,345	0	0	1,486,345	0	0	1,486,345
Jarna Capital Limited	15/5/2024	Construction of civil works-Routine maintenance of Kapshelei-Kimoson Omari-Kaplamai Ward	1,365,622	0	0	1,365,622	0	0	1,365,622
Ahcat Logistics Limited	20/6/2024	Construction of civil works-Routine Maintenance of Masop Centre- Kokop Chebukwo- Matumbel Ward	1,462,642	0	0	1,462,642	0	0	1,462,642
Donrod East Africa solutions	17/5/2024	Construction of civil works-Routine Maintenance of Tuwan Primary- Tuwan Ward	2,317,130	0	0	2,317,130	0	0	2,317,130
Decij Investment Ltd	17/5/2024	Construction of civil works-Routine maintB179enance of chalicha weonia	2,853,703	0	0	2,853,703	0	0	2,853,703
FENTIX INVESTMENTS	15/5/2024	Construction of civil works-Routine maintenance	2,072,660	0	0	2,072,660	0	0	2,072,660
Golden Label Contractors Ltd	20/6/2024	Construction of civil works-Routine maintenance of ACK Ngonyek	1,176,250	0	0	1,176,250	0	0	1,176,250
Merc Prime Enterprises Limited	20/6/2024	Construction of civil works-Routine maintenance of Airport Church- Faith Care Academy- Bidii Ward	1,473,666	0	0	1,473,666	0	0	1,473,666
Nanisa Enterprise	15/5/2024	Construction of civil works-Routine maintenance of Berur Bridge- Mt Elgon National park	4,576,320	0	0	4,576,320	0	0	4,576,320
Guekim Investment Ltd	13/6/2023	Construction of civil works-Routine maintenance of Birbiryet- Baraka road-Makutano ward	1,291,660	0	0	1,291,660	0	0	1,291,660
RELA GENERAL SUPPLIERS LIMITED	20/6/2024	Construction of civil works-Routine maintenance of Birunda Market Chepkollel Secondary School Road	2,165,282	0	0	2,165,282	0	0	2,165,282
Donjud Company Ltd	20/6/2025	Construction of civil works-Routine Maintenance of bush junction Kibore Road- Endebess Ward	4,452,199	0	0	4,452,199	0	0	4,452,199
Sabylne Company Limited	15/5/2024	Construction of civil works-Routine maintenance of Chebukaka- Coffee road-Machewa ward	1,830,693	0	0	1,830,693	0	0	1,830,693
Tejad Construction and Supplies Ltd	31/5/2023	Construction of civil works-Routine maintenance of Chemichemi Dip-Ngobolele Kakunga road- Machewa ward	4,397,520	0	0	4,397,520	0	0	4,397,520
Kituways Ltd	20/6/2024	Construction of civil works-Routine	1,931,516	0	0	1,931,516	0	0	1,931,516

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		maintenance of Chemonges Junction-Bonden Market- Machewa Ward						
Moks Construction Ltd	27/6/2023	Construction of civil works-Routine maintenance of Chemoset- Hututu Center road- Motosiet ward	1,976,086	1,976,086	0	0	1,976,086	
Damatek Building Contractors	15/5/2024	Construction of civil works-Routine maintenance of Corner Kiboi Primary-Forest Road- Matumbei Ward	2,079,238	2,079,238	0	0	2,079,238	
Danmar Co Ltd	1/6/2023	Construction of civil works-Routine maintenance of Endeless posta- Tropical road- Endeless ward	4,060,450	4,060,450	0	0	4,060,450	
Mo-Rapid Solutions Ltd	17/5/2024	Construction of civil works-Routine maintenance of GSU Junction- Nabeki Masengo Cheburai	10,863,065	10,863,065	0	0	10,863,065	
Gasilk Company Limited	20/6/2024	Construction of civil works-Routine maintenance of GSU Junction- Nabeki Masengo- Cherubei	10,863,065	10,863,065	0	0	10,863,065	
Kishor Group Ltd	15/5/2024	Construction of civil works-Routine maintenance of japata suam kibosit road	3,444,794	3,444,794	0	0	3,444,794	
Allanbrian Co Ltd	5/6/2023	Construction of civil works-Routine maintenance of Kaptega- Muugano-Webuye road- Keiyo ward	2,234,765	2,234,765	0	0	2,234,765	
BIRMARK LIMITED	17/5/2024	Construction of civil works-Routine maintenance of Kimwinda Primary Rwanda Forest road	3,392,315	3,392,315	0	0	3,392,315	
Inside Page Limited	15/5/2024	Construction of civil works-Routine Maintenance of Kimwondo Centre Kimwondo Police Post	591,393	591,393	0	0	591,393	
Tabasia holdings limited	20/6/2024	Construction of civil works-Routine Maintenance of Kipsombe Junction-Keiyo Ward	1,899,287	1,899,287	0	0	1,899,287	
DANEIRIS GLOBAL LIMITED	15/5/2024	Construction of civil works-Routine maintenance of Kitum Centre-Sambada Endeless Ward	3,932,891	3,932,891	0	0	3,932,891	
wamboment investments	15/5/2026	Construction of civil works-Routine maintenance of Kwau-Kusinini Road-Sitatunga ward	1,995,122	1,995,122	0	0	1,995,122	
FENTIX INVESTMENTS	15/5/2024	Construction of civil works-Routine maintenance of laini moja-geta road	1,307,185	1,307,185	0	0	1,307,185	
Romasi Agencies Limited	15/5/2024	Construction of civil works-Routine maintenance of lukhome dispensary-lukhome maeni primary in machewa	808,000	808,000	0	0	808,000	
GRATEX ENGINEERING LIMITED	17/5/2024	Construction of civil works-Routine maintenance of Makutano market- Chris Wamalwa Primary- Waitaluk ward	2,586,101	2,586,101	0	0	2,586,101	
Chausal Company	20/6/2024	Construction of civil works-Routine	1,461,597	1,461,597	0	0	1,461,597	

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Limited		maintenance of Marinda Junction Chief Mtende-Kapomboi Ward							
Ropchi Investments Limited	20/6/2024	Construction of civil works-Routine Maintenance of Matisi Rural road	1,609,630	1,609,630	0	0	0	1,609,630	
Adams and sha Ltd	15/5/2024	Construction of civil works-Routine maintenance of Matunda nyasi road- Nabiswa ward	7,339,835	7,339,835	0	0	0	7,339,835	
Damatek Building	27/6/2023	Construction of civil works-Routine maintenance of Mengo junction- Mengo Primary- Chesito- Muroki Junction- Saboti ward	2,599,000	2,599,000	0	0	0	2,599,000	
Ponard Agencies	15/5/2024	Construction of civil works-Routine maintenance of mengo junction -muroki junction road	3,485,501	3,485,501	0	0	0	3,485,501	
Hunterslink Agencies Limited	15/5/2027	Construction of civil works-Routine maintenance of Miti Kumi Kongi road- Sikhendu ward	3,024,569	3,024,569	0	0	0	3,024,569	
FOUR BROTHERS GENERAL MERCHANDISE	15/5/2024	Construction of civil works-Routine maintenance of Murefu Junction- Eugene Wamalwa Primary- Tuwan Ward	2,168,381	2,168,381	0	0	0	2,168,381	
SENTLY SOLUTIONS	20/6/2024	Construction of civil works-Routine maintenance of Nyota tarmac AA Israel road- Bidii Ward	1,401,572	1,401,572	0	0	0	1,401,572	
Donjud Co Ltd	20/6/2023	Construction of civil works-Routine maintenance of Mr Bor homestead to Mr Limo homestead- Cheptanatan	1,211,840	1,211,840	0	0	0	1,211,840	
Jacben Co Ltd	20/6/2023	Construction of civil works-Routine maintenance of PCM main- Kibusi road- Matumbi ward	2,411,350	2,411,350	0	0	0	2,411,350	
FENTIX INVESTMENTS	17/5/2024	Construction of civil works-Routine maintenance of saina-toro primary road	2,834,600	2,834,600	0	0	0	2,834,600	
DANEIRIS GLOBAL LIMITED	15/5/2024	Construction of civil works-Routine maintenance of Section Six-Pombo road- Bidii ward	4,296,363	4,296,363	0	0	0	4,296,363	
super Nest Co Limited	20/6/2024	Construction of civil works-Routine maintenance of sibanga kirita road in sitatunga ward	1,994,747	1,994,747	0	0	0	1,994,747	
AUTO PARK AND GENERAL LIMITED	17/5/2024	Construction of civil works-Routine maintenance of Siyenga Highway- Tulwet Ward	4,300,111	4,300,111	0	0	0	4,300,111	
KEGANO GENERAL MERCHANDISE	15/5/2024	Construction of civil works-Routine maintenance of St Marys-Namawanga Road	1,887,509	1,887,509	0	0	0	1,887,509	
Romalia Enterprise		Construction of civil works-Routine maintenance of Tondoria- Chemi Chemi	2,246,200	2,246,200	0	0	0	2,246,200	

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	Centre								
Beki Logistics Limited	15/5/2024	Construction of civil works-Routine Maintenance of TTI Kiborom Dip Road- Chepsiro ward	997,500	997,500	0	0	997,500	0	997,500
Ramjan Limited	20/6/2024	Construction of civil works-Routine maintenance of Twiga Njoro Junction Mwamba road- Chepchoina Ward	1,993,865	1,993,865	0	0	1,993,865	0	1,993,865
Rumbos Contractors Limited	17/5/2024	Construction of civil works-Routine Maintenance of Twiga- Vumilia Road Motosiet Ward	2,594,465	2,594,465	0	0	2,594,465	0	2,594,465
Jeanette Naf Limited	20/6/2024	Construction of civil works-Routine maintenance of Twiga-Rural-Soko Kamwana-Chepchoina Ward	1,193,580	1,193,580	0	0	1,193,580	0	1,193,580
Glowan Ltd	20/5/2023	Construction of civil works-Routine maintenance of veterinary junction YS- St Columbus Sec- Tuwan ward	372,930	372,930	0	0	372,930	0	372,930
MANE AGENCIES LIMITED	15/5/2024	Construction of civil works-Routine maintenance of Virginia Meteitei Culvert structure- Keiyo Ward	2,011,318	2,011,318	0	0	2,011,318	0	2,011,318
Robkin Ltd	17/5/2024	Construction of civil works-Routine maintenance of wesakullilla-bukembe bondeni dispensary road	2,850,797	2,850,797	0	0	2,850,797	0	2,850,797
Swanstorm International Limited	15/5/2024	Construction of civil works-Routine maintenance St. Johns Matisi Girl	1,820,537	1,820,537	0	0	1,820,537	0	1,820,537
Owedama Enterprises Limited	15/5/2024	Construction of civil works-Routine maintenance of Kimuri Dispensary- Nzoia River Sinyereri Ward	1,299,575	1,299,575	0	0	1,299,575	0	1,299,575
Kazro Company Ltd	20/6/2024	Construction of civil works-Routine maintenane	3,047,480	3,047,480	0	0	3,047,480	0	3,047,480
Elgona Concepts Limited	20/5/2024	Construction of civil works-Routine maintenane of Nalinya Junction- Mitambo Dispensary	2,938,330	2,938,330	0	0	2,938,330	0	2,938,330
GLOWAN LIMITED	20/6/2023	Construction of civil works-Routine maintenance of Velos- St Marks raod- Motosiet Warxd	2,409,800	2,409,800	0	0	2,409,800	0	2,409,800
Nixfos Company Limited	15/5/2024	Construction of civil works-Spot improvement at Perkerra Jabali road In Motosiet Ward	899,900	899,900	0	0	899,900	0	899,900
Ropchi Investment ltd	15/5/2024	Construction of civil works-Spot improvement of Kabonge Kaptebewo road- Suwerwa Road	1,720,999	1,720,999	0	0	1,720,999	0	1,720,999
Cymo Enterprises Limited	15/5/2024	Construction of civil works-Spot improvement of Makutani Kahuho- Makutano Ward	4,292,719	4,292,719	0	0	4,292,719	0	4,292,719
Jakesh Shan	15/5/2024	Construction of civil works-Spot	2,079,364	2,079,364	0	0	2,079,364	0	2,079,364





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MAMA MLESI	20/6/2024	Supply of goods- bulk bins	2,399,400	2,399,400	0	0	2,399,400
Toska enterprises							
Lasmile Construction Limited	20/5/2024	Supply of goods- CCTV Cameras	2,252,000	2,252,000	0	0	2,252,000
Malertech Enterprises	10/05/2024	Supply of goods- Chick mash	2,994,000	2,994,000	0	0	2,994,000
HESEDMAX LIMITED	21/6/2024	Supply of goods- CLEANING MATERIALS	377,200	377,200	0	0	377,200
KANASHI UNITED SUPPLIES	21/6/2024	Supply of goods- CLEANING MATERIALS	140,000	140,000	0	0	140,000
KIMBILIO LETU SUPPLIES	17/6/2024	Supply of goods- CLEANING MATERIALS	486,000	486,000	0	0	486,000
MAMIS GREAT DETERGENT	7/5/2024	Supply of goods- CLEANING MATERIALS	437,700	437,700	0	0	437,700
MARURA FAYOUR ENTERPRISES	25/5/2024	Supply of goods- CLEANING MATERIALS	126,500	126,500	0	0	126,500
HALSHA ENTERPRISES	20/6/2024	Supply of goods- CLEANING SANITARY MATERIALS	146,000	146,000	0	0	146,000
KAY KARI ENTERPRISE	24/5/2024	Supply of goods- COMPUTER ASSESSORIES	300,000	300,000	0	0	300,000
HESEDMAX LIMITED	19/6/2024	Supply of goods- COMPUTERS SAMSUNG TAB	500,000	500,000	0	0	500,000
WOSTERBIT KENYA COMPANY LTD	18/6/2024	Supply of goods- DESKTOP COMPUTERS	1,499,010	1,499,010	0	0	1,499,010
TAIWAY VENTURES	15/5/2024	Supply of goods- Digital printing services	398,500	398,500	0	0	398,500
SENTLY SOLUTIONS	20/5/2024	Supply of goods- eggs	321,840	321,840	0	0	321,840
Adgorn Ventures	05/06/2024	Supply of goods- Farmtraz	2,449,994	2,449,994	0	0	2,449,994
Trabo Supplies	19/6/2024	Supply of goods- Farmtraz- Sikhendu ward	1,981,700	1,981,700	0	0	1,981,700
Wanjimega Enterprise	19/6/2024	Supply of goods- fish meal	1,557,500	1,557,500	0	0	1,557,500
Agnes Njeri Kinyanjui	19/6/2024	Supply of goods- food and ration	140,700	140,700	0	0	140,700
Ardent Ventures Ltd	19/6/2024	Supply of goods- food and ration	1,096,190	1,096,190	0	0	1,096,190
Vault Supplies Limited	20/5/2024	Supply of goods- food stuffs(rice)	876,000	876,000	0	0	876,000
Vaults Supplies Ltd	20/5/2024	Supply of goods- foodstuff	876,000	876,000	0	0	876,000
AUTO PARK AND GENERAL LIMITED	15/5/2024	Supply of goods- fuel and lubricants	4,422,414	4,422,414	0	0	4,422,414
AUTO PARK AND GENERAL LIMITED	17/5/2024	Supply of goods- fuel and lubricants	4,500,000	4,500,000	0	0	4,500,000
MWIHOKO	15/5/2024	Supply of goods- FURNITURE AND	500,000	500,000	0	0	500,000

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MOTHERS ENTERPRISES	FITTINGS								
ODINA WOMEN ENTERPRISE	20/6/2024	Supply of goods- FURNITURE	365,000	365,000	0	0	0	365,000	
Sikhendu Technical Enterprise	20/5/2024	Supply of goods- furnitures	484,000	484,000	0	0	0	484,000	
BASELINK DEVELOPERS LTD	20/6/2024	Supply of goods- GARBAGE BINS	490,000	490,000	0	0	0	490,000	
VUMILIA MITUME	20/6/2024	Supply of goods- GARBAGE BINS	480,000	480,000	0	0	0	480,000	
Maekesi Jasiri Sisters Suppliers	20/5/2024	Supply of goods- General office supply	250,000	250,000	0	0	0	250,000	
Kifra Holdings Limited	20/5/2024	Supply of goods- GIS Lab equipment	1,975,000	1,975,000	0	0	0	1,975,000	
KIMINIINI VISION BIG ENTERPRISE	20/5/2024	Supply of goods- Gloves, Examination, Non-Sterile, Single Use, Large Size, 100 Pack	110,800	110,800	0	0	0	110,800	
BUKWAKS ENTERPRISE	15/5/2024	Supply of goods- GP Receivers	418,140	418,140	0	0	0	418,140	
SANYA SANYA INVESTMENTS	20/5/2024	Supply of goods- GREENHOUSE MATERIALS	1,416,000	1,416,000	0	0	0	1,416,000	
TUMAINI KAPTEGA MERCHANTS	20/5/2024	Supply of goods- GREENHOUSE MATERIALS	227,196	227,196	0	0	0	227,196	
LOWANGA ENTERPRISES	20/5/2024	Supply of goods- Helmets delivery Matisi Ward	1,990,605	1,990,605	0	0	0	1,990,605	
TRANS-THINGIRA WA RURERE LTD	8/5/2024	Supply of goods HP PRINTER	199,000	199,000	0	0	0	199,000	
Westquestel Ltd Company	20/5/2024	Supply of goods- infusion set	245,000	245,000	0	0	0	245,000	
Uwanja Ndege Supplies	15/5/2024	Supply of goods- instructional materials	259,438	259,438	0	0	0	259,438	
ANSWERPORT INVESTMENTS	17/5/2024	Supply of goods- Iron sheets	972,920	972,920	0	0	0	972,920	
ANSWERPORT INVESTMENTS	17/5/2024	Supply of goods- Iron sheets	1,999,762	1,999,762	0	0	0	1,999,762	
Kentir Holdings Limited	20/5/2024	Supply of goods- iron sheets	1,977,075	1,977,075	0	0	0	1,977,075	
Romirwa investment	17/5/2024	Supply of goods- iron sheets G28 for department of gender	1,369,354	1,369,354	0	0	0	1,369,354	
ZADKIP ENTERPRISES	20/5/2024	Supply of goods- iron sheets-Kinyoro ward	994,260	994,260	0	0	0	994,260	
Council of Governors	15/5/2029	Supply of goods- assorted items	372,900	372,900	0	0	0	372,900	
Mubende Stores	17/5/2024	Supply of goods- kenpoly plastic chairs kiminiini ward	629,760	629,760	0	0	0	629,760	
Thomas kipkorir	19/6/2024	Supply of goods- land	2,000,000	2,000,000	0	0	0	2,000,000	



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MACHEWA WOMEN ENTERPRISE	15/5/2024	Supply of goods- non-pharms	149,000	149,000	0	0	149,000
MACHEWA WOMEN ENTERPRISE	15/5/2024	Supply of goods- non-pharms	149,000	149,000	0	0	149,000
Maendeleo Ya Wanawake Suppliers	15/5/2024	Supply of goods- non-pharms	149,000	149,000	0	0	149,000
Trans County Women Co. Ltd	15/5/2024	Supply of goods- non-pharms	290,000	290,000	0	0	290,000
TRANSBEST ENTERPRISE	20/5/2024	Supply of goods- Non-Pharms	2,912,300	2,912,300	0	0	2,912,300
Tuwan Miti Moja Co Ltd	17/5/2024	Supply of goods- non-pharms	100,000	100,000	0	0	100,000
Lyma Agrosience Limited	05/06/2024	Supply of goods- Norotraz	2,831,000	2,831,000	0	0	2,831,000
WAMEMU SUPPLIES	05/06/2024	Supply of goods- norotraz	2,995,800	2,995,800	0	0	2,995,800
HESEDMAX LIMITED	9/5/2024	Supply of goods- OFFICE LAPTOPS	476,000	476,000	0	0	476,000
Kimstama Enterprises	20/6/2024	Supply of goods- office stationaries	329,905	329,905	0	0	329,905
Khabusie Enterprise	20/5/2024	Supply of goods- Personal protective Equipment (PPE) Full KIT as per	479,500	479,500	0	0	479,500
HESEDMAX LIMITED	20/6/2024	Supply of goods- PHOTOCOPYING PAPERS	240,000	240,000	0	0	240,000
HURUMA ENDEBESS COFFEE INVESTMENT	13/5/2024	Supply of goods- PLANT CLINIC EQUIPMENT	274,000	274,000	0	0	274,000
NAMABAKU UNITED WOMEN ENTERPRISE	9/5/2024	Supply of goods- PLANT CLINIC EQUIPMENT	260,000	260,000	0	0	260,000
JIJINUE MAMA MBOGA SUPPLIERS	9/5/2024	Supply of goods- PLANT CLINIC EQUIPMENT,SAMSUNG	332,500	332,500	0	0	332,500
ABAMIATA ENTERPRISES	20/5/2024	Supply of goods- plastic chairs	2,489,730	2,489,730	0	0	2,489,730
HULIO INVESTMENTS	20/5/2024	Supply of goods- plastic chairs and canvas tents- Machewa ward	1,627,600	1,627,600	0	0	1,627,600
lemaiyan travellers ltd	20/5/2024	Supply of goods- plastic chairs and tents- Bidji Ward	2,970,975	2,970,975	0	0	2,970,975
VELNIX ENTERPRISE	17/5/2024	Supply of goods- plastic chairs and tents- Chepsiro Ward	492,000	492,000	0	0	492,000
KOWOPELIO ENTERPRISE	20/5/2024	Supply of goods- plastic chairs and tents Hospital ward	2,997,860	2,997,860	0	0	2,997,860

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HULIO INVESTMENTS	17/5/2024	Supply of goods- plastic chairs and tents Suwerwa ward	999,000	999,000	0	0	999,000
SISLIES SISTERS GENERAL SUPPLIERS	17/5/2024	Supply of goods- POND HARVESTING NETS	148,980	148,980	0	0	148,980
Malertech Enterprises	20/5/2024	Supply of goods- PPEs	2,990,000	2,990,000	0	0	2,990,000
SYGLOI GOLDEN CHAMPIONS ENTERPRISE	7/6/2024	Supply of goods- Printer and Computer Accessories	178,000	178,000	0	0	178,000
STANFIELD SOLUTIONS	7/6/2024	Supply of goods- PRINTERS AND PHONES	585,000	585,000	0	0	585,000
LULINGO SUPPLIES	7/6/2024	Supply of goods- PRINTING PAPAERS	540,000	540,000	0	0	540,000
TERRATIDE ENTERPRISES	15/5/2024	Supply of goods- printing papers	294,828	294,828	0	0	294,828
TERRATIDE ENTERPRISES	15/5/2024	Supply of goods- printing papers	300,000	300,000	0	0	300,000
WESAMA MAILISABA GENERAL SUPPLIES	15/5/2024	Supply of goods- PROTECTIVE GEARS	346,700	346,700	0	0	346,700
ANNETY ENTERPRISES	20/6/2024	Supply of goods- PROTECTIVE GEARS( HEAVY DUTY GUMBOOTS)	346,000	346,000	0	0	346,000
MZABIBU WANGU	15/5/2024	Supply of goods- SAMSUNG TABLETS	297,700	297,700	0	0	297,700
HESEDMAX LTD	15/5/2024	Supply of goods- SANITARY AND CLEANING MATERIALS	295,450	295,450	0	0	295,450
Kimwondo Jua Kali Enterprises	10/05/2024	Supply of goods- sanitary materials	197,000	197,000	0	0	197,000
Busime Enterprise	20/6/2024	Supply of goods- seater glass fibre boat	998,000	998,000	0	0	998,000
KAMWARU SELF HELP GROUP	7/6/2024	Supply of goods- SEEDLINGS	245,700	245,700	0	0	245,700
MAWABI COMPANY LIMITED	7/6/2024	Supply of goods- SEEDS	150,000	150,000	0	0	150,000
Alkwothar Enterprise	20/5/2024	Supply of goods- sewing machine 15N Executive	1,207,500	1,207,500	0	0	1,207,500
LAYANA ENTERPRISES	17/5/2024	Supply of goods- Sound system- Hospital ward	994,020	994,020	0	0	994,020
Nakalivo ventures	17/5/2024	Supply of goods- sports equipment- Kwanza ward	1,493,580	1,493,580	0	0	1,493,580
Mackis Logistics	20/5/2024	Supply of goods- sports equipments	864,498	864,498	0	0	864,498
LIONDO VENTURES	19/6/2014	Supply of goods- STANDARD ENVELOPES	110,000	110,000	0	0	110,000
WOSTERBIT KENYA COMPANY	18/6/2024	Supply of goods- STANDARD ENVELOPES	300,000	300,000	0	0	300,000
Kormo Limited	20/6/2024	Supply of goods- stationaries	1,399,500	1,399,500	0	0	1,399,500

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TULLON VILLAGE SUPPLIES	20/5/2024	Supply of goods- STATIONARY	238,000	238,000	0	0	238,000
WOSTERBIT KENYA CO. LTD	18/6/2024	Supply of goods- STATIONARY	242,920	242,920	0	0	242,920
YOYO MALIZA ENTERPRISE	19/6/2024	Supply of goods- STATIONARY	177,500	177,500	0	0	177,500
KAPLAMAI YOUTH WINGS	20/5/2024	Supply of goods- STATIONARY	235,000	235,000	0	0	235,000
Kormo limited	15/5/2024	Supply of goods- stationery	1,399,500	1,399,500	0	0	1,399,500
Somwoncho Co. LTD	20/5/2024	Supply of goods- stationery	219,647	219,647	0	0	219,647
Kinsim Jamia Curtains	20/5/2024	Supply of goods- supply of curtains	246,760	246,760	0	0	246,760
Kinyoro Mwangaza Enterprise	20/5/2024	Supply of goods- supply of stationeries	180,000	180,000	0	0	180,000
KAPITWET MULEMBE SUPPLIES	15/5/2024	Supply of goods- TOOLS	300,000	300,000	0	0	300,000
PHIBLE OPTIMISTIC SUPPLY LIMITED	15/5/2024	Supply of goods- TOOLS	500,000	500,000	0	0	500,000
KAPKOI TUGUKE SUPPLIES	15/5/2024	Supply of goods- TOOLS	192,840	192,840	0	0	192,840
Teyana Ltd	15/5/2024	Supply of goods- tools and protective equipment	1,598,315	1,598,315	0	0	1,598,315
TERRANOVA AUTOSPARES LIMITED	20/5/2024	Supply of goods- Toyota Hiace 3.0L 1KD	5,530,000	5,530,000	0	0	5,530,000
Kimzone Auto spares	15/5/2024	Supply of goods- tyres	180,000	180,000	0	0	180,000
JOVIAL MASABA ENTERPRISE	15/5/2024	Supply of goods- UNIFORMS AND PROTECTIVE CLOTHING	178,800	178,800	0	0	178,800
NAMALADE VENTURES	15/5/2024	Supply of goods- UNISEX PROTECTION COATS	438,000	438,000	0	0	438,000
UWANJA NDEGE SUPPLIES	15/5/2024	Supply of goods- VTC EQUIPMENTS	263,990	263,990	0	0	263,990
Kimfa Local Farmers Enterprises	20/5/2024	Supply of goods- workshop tools	252,000	252,000	0	0	252,000
MANKOS AGENCIES LIMITED kenka technologies	15/5/2025	Supply of goods-40 feet container	1,464,310	1,464,310	0	0	1,464,310
	20/6/2024	Supply of goods-acaricides	4,968,380	4,968,380	0	0	4,968,380
Mugisa Limited	15/5/2024	Supply of goods-agroforestry tree seedlings	594,000	594,000	0	0	594,000

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Jenwask Ltd	10/05/2024	Supply of goods-Amitraz	4,900,000	4,900,000	0	0	4,900,000
Whitegoal Consultancy	10/05/2024	Supply of goods-Amitraz	4,946,800	4,946,800	0	0	4,946,800
Royal Ventures	15/5/2024	Supply of goods-Assorted goods	599,570	599,570	0	0	599,570
Dexter solutions	17/5/2024	Supply of goods-assorted items	726,000	726,000	0	0	726,000
Rabenei enterprises	17/5/2024	Supply of goods-assorted items	945,100	945,100	0	0	945,100
Neicy Investment	17/5/2024	Supply of goods-assorted sports equipment	298,900	298,900	0	0	298,900
CHENAS GENERAL MERCHANTISE	20/5/2024	Supply of goods-assorted sports equipment-Matumbel ward	850,900	850,900	0	0	850,900
TOMINZOWI YOUTH COMPANY LIMITED	15/5/2024	Supply of goods-Autoclaving Tape - ( 19Mm X 50M)	120,000	120,000	0	0	120,000
Tejad Construction And Supplies Ltd	15/5/2024	Supply of goods-Avocados seedlings-Kapomboi Ward	2,999,925	2,999,925	0	0	2,999,925
MARYAROP INVESTMENTS	17/5/2024	Supply of goods-blankets and mattresses-Sikhendu Ward	1,985,150	1,985,150	0	0	1,985,150
Bhisho Enterprises Limited	17/5/2024	Supply of goods-blankets(ward specific) for kwanza ward	683,700	683,700	0	0	683,700
Bhisho Enterprises Limited	17/5/2024	Supply of goods-blankets(ward specific) for kwanza ward	1,240,000	1,240,000	0	0	1,240,000
JAEIMISH INVESTMENTS	20/5/2024	Supply of goods-blankets-Kimimini Ward	497,835	497,835	0	0	497,835
Jahkiwish Enterprise	15/5/2024	Supply of goods-boda boda umbrellas	2,016,000	2,016,000	0	0	2,016,000
DNN General Supplies	15/5/2024	Supply of goods-branded assorted items	945,000	945,000	0	0	945,000
JAYESH AUTO DISTRIBUTORS LIMITED	15/5/2024	Supply of goods-bulldozer spareparts	2,998,000	2,998,000	0	0	2,998,000
Butita Company Limited	20/5/2024	Supply of goods-cabbages	294,000	294,000	0	0	294,000
TRANSBEST ENTERPRISE	15/5/2025	Supply of goods-cabbages	630,000	630,000	0	0	630,000
JOSFAI MERCHANTS	15/5/2024	Supply of goods-Camera EOSRS with accessories	948,000	948,000	0	0	948,000
NADPAL GENERAL SUPPLIES	17/5/2024	Supply of goods-Car washing machine enclosure-Matisi ward	980,700	980,700	0	0	980,700
Adams and shah	20/5/2024	Supply of goods-certified seeds	1,925,000	1,925,000	0	0	1,925,000
Jaevian Investment	15/5/2024	Supply of goods-chairs	287,900	287,900	0	0	287,900
SENTLY SOLUTIONS	20/5/2024	Supply of goods-Chairs and tents	2,940,850	2,940,850	0	0	2,940,850
Jackba General S upplies	2/5/2024	Supply of goods-chick mash	445,000	445,000	0	0	445,000

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BWAKE HURUMA ENTERPRISES	20/6/2024	Supply of goods-clean gloves	158,000	0	0	158,000	0	0	158,000
HESEDMAX LIMITED	20/6/2024	Supply of goods-cleaninf materials	295,450	0	0	295,450	0	0	295,450
Baselink Developer Limited	20/5/2024	Supply of goods-cleaning material	339,200	0	0	339,200	0	0	339,200
Safia Holdings Limited	17/5/2024	Supply of goods-cleaning materials	702,150	0	0	702,150	0	0	702,150
Jomawai Investments	17/5/2024	Supply of goods-cleaning materials	295,167	0	0	295,167	0	0	295,167
Jomawai Investments	20/6/2024	Supply of goods-cleaning materials	505,000	0	0	505,000	0	0	505,000
MAMA LUKENDO WOMEN SUPPLIES	9/5/2024	Supply of goods-CLEANING MATERIALS	97,750	0	0	97,750	0	0	97,750
Nabiswa Unity Enterprises	20/5/2024	Supply of goods-Cleaning materials	133,630	0	0	133,630	0	0	133,630
Rocknet Ventures Ltd	20/5/2024	Supply of goods-cleaning materials	1,896,478	0	0	1,896,478	0	0	1,896,478
Tahidi Women Investment	20/5/2024	Supply of goods-cleaning materials	347,000	0	0	347,000	0	0	347,000
TWIGA									
DISPENSARY ENTERPRISE	19/6/2024	Supply of goods-CLEANING MATERIALS	510,000	0	0	510,000	0	0	510,000
Vewisha Investment	20/5/2024	Supply of goods-cleaning materials	2,811,543	0	0	2,811,543	0	0	2,811,543
WAKAJOPA ENTERPRISES	20/5/2024	Supply of goods-CLEANING MATERIALS	142,300	0	0	142,300	0	0	142,300
SANESI ENTERPRISE	20/5/2024	Supply of goods-cleaning materials	2,910,000	0	0	2,910,000	0	0	2,910,000
ALHAMDHU ENTERPRISE	20/06/2024	Supply of goods-CLEANING SANITARY MATERIALS	299,495	0	0	299,495	0	0	299,495
Spyx Digital Village Ltd	20/6/2024	Supply of goods-Communication equipment	835,250	0	0	835,250	0	0	835,250
Botwa Mwangaza Co. Ltd	20/5/2024	Supply of goods-computer accessories	256,000	0	0	256,000	0	0	256,000
CHENAS GENERAL MARCHANDISE	15/5/2024	Supply of goods-computer and IT equipments	543,500	0	0	543,500	0	0	543,500
GUTONGORIO ENTERPRISES	20/6/2024	Supply of goods-Cotton Wool, 400g, Roll	300,150	0	0	300,150	0	0	300,150
MEYA GIFTED SUPPLIERS	20/5/2024	Supply of goods-Cotton Wool, 400g, Roll	100,000	0	0	100,000	0	0	100,000
SUAM THREE BUSINESSCAPEL SOLUTIONS	20/5/2024	Supply of goods-culvet Ballon Sets	440,000	0	0	440,000	0	0	440,000
MERUMA ENTERPRISES	20/5/2024	Supply of goods-desktop and printer	97,391	0	0	97,391	0	0	97,391

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Meruma Enterprises	15/5/2024	Supply of goods-desktops	99,100	99,100	0	0	99,100
WOSTERBLIT KENYA COMPANY LIMITED	20/6/2024	Supply of goods-destop computers	1,499,010	1,499,010	0	0	1,499,010
Talwa Investment	17/5/2024	Supply of goods-Dinning sets- Matisi ward	1,987,360	1,987,360	0	0	1,987,360
CAANAN BUKEMBE COMPANY LIMITED	20/6/2024	Supply of goods-Disposables Gloves	149,500	149,500	0	0	149,500
Meds pharma	17/5/2024	Supply of goods-drugs	1,845,215	1,845,215	0	0	1,845,215
pharmatrade pharmacy	17/5/2024	Supply of goods-drugs	29,995,980	29,995,980	0	0	29,995,980
Sirusstar Limited	10/05/2024	Supply of goods-Duo Dip	2,989,000	2,989,000	0	0	2,989,000
GUTONGORIO ENTERPRISES	20/6/2024	Supply of goods-F OFFICE STATIONERY	215,250	215,250	0	0	215,250
Agentrix Limited	19/6/2024	Supply of goods-farm traz	989,670	989,670	0	0	989,670
Elssana Supplies	05/06/2024	Supply of goods-farmtraz	1,497,800	1,497,800	0	0	1,497,800
NZERICK CONTRACTORS	19/6/2024	Supply of goods-farmtraz	4,899,656	4,899,656	0	0	4,899,656
Yancha Africa Limited	19/6/2024	Supply of goods-Farmtraz- Sikhendu ward	1,999,655	1,999,655	0	0	1,999,655
FARMYARD INTERNATIONAL INVESTMENT L	15/5/2024	Supply of goods-Fertilizer-Kwanza Ward	3,000,000	3,000,000	0	0	3,000,000
FARMYARD INTERNATIONAL INVESTMENT L	15/5/2024	Supply of goods-Fertilizer-Nabiswa Ward	4,998,000	4,998,000	0	0	4,998,000
Nefab Enterprise	13/6/2022	Supply of goods-fish finisher mash	2,989,175	2,989,175	0	0	2,989,175
Super Nest Co Ltd	20/11/2021	Supply of goods-fish finisher mash	1,958,000	1,958,000	0	0	1,958,000
Agnes Njeri Kinyanjui	30/6/2016	Supply of goods-food and rationn	126,660	126,660	0	0	126,660
Al-Khalif Investment	20/5/2024	Supply of goods-food items	2,850,000	2,850,000	0	0	2,850,000
Difwa General Merchants	16/6/2023	Supply of goods-food items	2,068,800	2,068,800	0	0	2,068,800
JAELEMISH INVESTMENTS	17/5/2024	Supply of goods-food staff for executive	832,616	832,616	0	0	832,616
Mugisa Ltd		Supply of goods-food stuffs	3,376,650	3,376,650	0	0	3,376,650
RASTOMART VENTURES	20/5/2024	Supply of goods-food stuffs	447,000	447,000	0	0	447,000
Getjuma Limited	20/5/2024	Supply of goods-food stuffs(sugar)	440,400	440,400	0	0	440,400
WAMEMU SUPPLIES	20/5/2024	Supply of goods-food stuffs-Matisi ward	1,970,950	1,970,950	0	0	1,970,950
Descent Works	20/5/2024	Supply of goods-foodstuffs	299,600	299,600	0	0	299,600

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Titus Odwako	20/5/2024	Supply of goods-foodstuffs	786,000	786,000	0	0	786,000
tajway ventures	20/5/2024	Supply of goods-fruit seedlings	1,729,700	1,729,700	0	0	1,729,700
AUTO PARK AND GENERAL LIMITED	15/5/2024	Supply of goods-fuel and lubricants	883,131	883,131	0	0	883,131
AUTO PARK AND GENERAL LIMITED	20/5/2024	Supply of goods-Fuel and Lubricants	1,042,200	1,042,200	0	0	1,042,200
faram EA limityed	17/5/2024	Supply of goods-fuel and lubricants	5,000,000	5,000,000	0	0	5,000,000
John Waithaka Thuo	17/5/2024	Supply of goods-fuel and lubricants	700,000	700,000	0	0	700,000
Juma Kadong international Investment	20/5/2024	Supply of goods-fuel and lubricants	2,100,000	2,100,000	0	0	2,100,000
Jumakadong International	20/5/2024	Supply of goods-fuel and lubricants	1,000,000	1,000,000	0	0	1,000,000
Jumakadong International Investment	20/5/2024	Supply of goods-fuel and lubricants	499,942	499,942	0	0	499,942
Jumakadong International Investment	17/5/2024	Supply of goods-fuel and lubricants	1,499,999	1,499,999	0	0	1,499,999
Jumakadong International Investment	15/5/2024	Supply of goods-fuel and lubricants	2,000,360	2,000,360	0	0	2,000,360
Jumakadong International Investment	15/5/2024	Supply of goods-fuel and lubricants	2,500,000	2,500,000	0	0	2,500,000
Jumakadong International Investment	20/5/2024	Supply of goods-fuel and lubricants	2,850,000	2,850,000	0	0	2,850,000
Jumakadong International Investment	15/5/2024	Supply of goods-fuel and lubricants	3,000,000	3,000,000	0	0	3,000,000
Mochongoi enterprices	20/5/2024	Supply of goods-fuel and lubricants	1,340,000	1,340,000	0	0	1,340,000
National Oil	20/6/2024	Supply of goods-fuel and lubricants	400,000	400,000	0	0	400,000
Ola Petroleum Mochongoi	17/5/2024	Supply of goods-fuel and lubricants	1,000,000	1,000,000	0	0	1,000,000
Juma Kadong international Investment	20/5/2024	Supply of goods-fuel and lubricants	499,799	499,799	0	0	499,799
wamboment investments	10/05/2024	Supply of goods-furnitures	390,000	390,000	0	0	390,000
Tajcom Ltd	19/6/2024	Supply of goods-Galaxy fold 5 Phone	394,800	394,800	0	0	394,800
SOMWANCHO COMPANY LTD	20/5/2024	Supply of goods-GENERAL OFFICE EQUIPMENTS	690,000	690,000	0	0	690,000
Glowan Ltd	15/5/2024	Supply of goods-General office supplies	2,295,958	2,295,958	0	0	2,295,958

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Vewisha Investment	20/5/2024	Supply of goods-General office supplies	2,343,241	2,343,241	0	0	2,343,241
Chamidi Enterprise	20/5/2024	Supply of goods-General office supply	420,000	420,000	0	0	420,000
Gekemi Ltd	20/6/2024	Supply of goods-General office supply	403,360	403,360	0	0	403,360
Inua Mukenya Enterprise	20/5/2024	Supply of goods-General office supply	408,400	408,400	0	0	408,400
Inuka Motosiet Avocado Farmers	20/5/2024	Supply of goods-General office supply	250,100	250,100	0	0	250,100
Nyota Tano Enterprise	20/5/2024	Supply of goods-General office supply	415,550	415,550	0	0	415,550
Cafrable Enterprise Ltd	10/05/2024	Supply of goods-generator, plastic chairs, tensts and lawnmower	769,000	769,000	0	0	769,000
TUMIZOWI YOUTH COMPANYY	20/5/2024	Supply of goods-Gloves Exam Latex N/Ster Med 100 Pack, Powdered	115,000	115,000	0	0	115,000
WOMEN SABOTI ENTERPRISES	20/5/2024	Supply of goods-Gloves Surgical Sterile Single Use Size 8 - powdered-50 Pairs/ Pack	105,000	105,000	0	0	105,000
WAPEDWA PAMOJA	20/5/2024	Supply of goods-Gloves Surgical Sterile Size 7.5 Powdered.50 Pairs / Pack	147,750	147,750	0	0	147,750
TEN PILLARS WOMEN AGENCY	20/5/2024	Supply of goods-Gloves, Examination, Non-Sterile, Single Use, Large Size, 100 Pack	105,975	105,975	0	0	105,975
KAY KARI ENTERPRISE	20/5/2024	Supply of goods-GREENHOUSE MATERIALS	505,080	505,080	0	0	505,080
NZERICK CONTRACTORS	17/5/2024	Supply of goods-heavy duty blankets-Sirende ward	1,499,000	1,499,000	0	0	1,499,000
Jeanette Naf Limited	15/5/2024	Supply of goods-hybrid maize seeds	2,416,280	2,416,280	0	0	2,416,280
Eagles Territory Limited	20/6/2024	Supply of goods-incubators 528 eggs-Waitaluk Ward	664,000	664,000	0	0	664,000
Rocways company	15/5/2024	Supply of goods-Indigenous tree seedlings	1,729,700	1,729,700	0	0	1,729,700
African merchant assurance	15/5/2024	Supply of goods-indigeniuos tree seedlinds	1,685,000	1,685,000	0	0	1,685,000
Central Farmers Garage	20/5/2024	Supply of goods-Isuzu Double cabin	6,900,000	6,900,000	0	0	6,900,000
STAR LIGHT SILC ENTERPRISES	20/5/2024	Supply of goods-Iv Giving Set W/Vent(For Non-Colapsible Btle) 10 pack	105,000	105,000	0	0	105,000
WEHOYA MULEMBE ENTERPRISES	20/5/2024	Supply of goods-Iv Giving Set W/Vent(For Non-Colapsible Btle) 10 pack	98,000	98,000	0	0	98,000
Pavian Traders	20/5/2024	Supply of goods-jackets and gloves	1,467,970	1,467,970	0	0	1,467,970
DARORU MERCHANTS	17/5/2024	Supply of goods-Kenpoly chairs- Sirende Ward	1,499,000	1,499,000	0	0	1,499,000
CIRCUM	20/5/2024	Supply of goods-kenpoly plastic chairs	1,122,000	1,122,000	0	0	1,122,000

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INVESTMENT	kapomboi ward								
FARAM E.A. LIMITED	20/5/2024	Supply of goods-lab reagents	6,065,000	6,065,000	0	0	0	6,065,000	
faram EA limited	17/5/2024	Supply of goods-lab reagents	4,694,000	4,694,000	0	0	0	4,694,000	
John Bikokwa A Bikokwa	19/6/2024	Supply of goods-land	1,300,000	1,300,000	0	0	0	1,300,000	
Cajiel Enterprises Ltd	15/5/2024	Supply of goods-langstroth	2,294,190	2,294,190	0	0	0	2,294,190	
RURAL VISION ENTERPRISE	20/5/2024	Supply of goods-LAPTOPS	498,000	498,000	0	0	0	498,000	
Wwanja Women Enterprise	20/5/2024	Supply of goods-laptops	230,000	230,000	0	0	0	230,000	
FADICH SUPPLIES	20/5/2024	Supply of goods-linen and curtains	2,689,500	2,689,500	0	0	0	2,689,500	
Yator Frontier	20/5/2024	Supply of goods-liquor licences with security features	1,796,000	1,796,000	0	0	0	1,796,000	
Rotain Ltd	20/5/2024	Supply of goods-mama mboga umbrellas	2,160,000	2,160,000	0	0	0	2,160,000	
Dize Developers Limited	20/5/2024	Supply of goods-mama watoto kits	1,999,500	1,999,500	0	0	0	1,999,500	
Kemsa	20/5/2024	Supply of goods-medical drugs	7,581,460	7,581,460	0	0	0	7,581,460	
PRIME HEALTH PHARMA LTD	20/5/2024	Supply of goods-medical drugs	2,987,141	2,987,141	0	0	0	2,987,141	
CENTRAL FARMERS GARAGE LIMITED	19/6/2024	Supply of goods-Motor Vehicles	6,000,000	6,000,000	0	0	0	6,000,000	
MALONES CAPITAL LIMITED	17/5/2024	Supply of goods-motorvehicle batteries	2,456,000	2,456,000	0	0	0	2,456,000	
NYUMBA KUMI PAMOJA TUNAWEZA ENTERPRISES	17/5/2024	Supply of goods-Nasal Catheter, Oxygen, Infant, Per Piece	120,000	120,000	0	0	0	120,000	
KAPOMBOI VISION CLIMATE ENTERPRISE	17/5/2024	Supply of goods-Nasal Prongs For Oxygen Delivery - Paed Size	102,400	102,400	0	0	0	102,400	
TUWANI MITI MOJA COMPANY LIMITED	17/5/2024	Supply of goods-Nebulizing Kit, Paediatric	100,000	100,000	0	0	0	100,000	
Mandazini Women Supplies	15/5/2024	Supply of goods-no pharms	101,000	101,000	0	0	0	101,000	
KECHAYET KIPTEDEN ENTERPRISES	17/5/2024	Supply of goods-non pharms	149,210	149,210	0	0	0	149,210	
Metko Co Ltd	20/5/2024	Supply of goods-non pharms	1,886,250	1,886,250	0	0	0	1,886,250	
Mucharage Kewa Enterprise	20/5/2024	Supply of goods-non pharms	120,000	120,000	0	0	0	120,000	
Nalondo Widows Enterprise	15/5/2024	Supply of goods-non pharms	120,000	120,000	0	0	0	120,000	

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NEEMA KIMOSON ENTERPRISES	20/5/2024	Supply of goods-non pharms	149,000	149,000	0	0	149,000
SHINING NAMWANGA WOMEN SUPPLIES	20/5/2024	Supply of goods-non pharms	145,000	145,000	0	0	145,000
Ursillah Jebitok Koitaba	17/5/2024	Supply of goods-non pharms	50,000	50,000	0	0	50,000
WEMA SELF CHERA SUPPLIER	20/5/2024	Supply of goods-non pharms	149,000	149,000	0	0	149,000
TRANSPARENT AND COUNTABILITY YOUTH	15/5/2024	Supply of goodsnon-pharms	148,000	148,000	0	0	148,000
Briflak Supplies	20/5/2024	Supply of goods-Non-Pharms	2,724,200	2,724,200	0	0	2,724,200
Arnet Graphics	15/5/2024	Supply of goods-non-pharms	157,241	157,241	0	0	157,241
Avtex Co. Ltd	15/5/2024	Supply of goods-non-pharms	149,000	149,000	0	0	149,000
Bachachi Enterprises	15/5/2024	Supply of goods-non-pharms	136,800	136,800	0	0	136,800
Baraton Poultry Farmers	15/5/2024	Supply of goods-non-pharms	149,000	149,000	0	0	149,000
Enterprises	15/5/2024	Supply of goods-non-pharms	145,000	145,000	0	0	145,000
Baseline Women Enterprise	15/5/2024	Supply of goods-non-pharms	149,000	149,000	0	0	149,000
BIKHOLWA WOMEN ENTERPRISES	15/5/2024	Supply of goods-non-pharms	123,590	123,590	0	0	123,590
Bondeni Youth Group	15/5/2024	Supply of goods-non-pharms	134,000	134,000	0	0	134,000
Bukhonyi Trans Enterprises	15/5/2024	Supply of goods-non-pharms	158,000	158,000	0	0	158,000
BWAKE SUWERWA ENTERPRISE	15/5/2024	Supply of goods-non-pharms	512,175	512,175	0	0	512,175
Caebal Enterprise Ltd	20/5/2024	Supply of goods-Non-Pharms	148,000	148,000	0	0	148,000
Chepafee Company Limited	15/5/2024	Supply of goods-non-pharms	157,000	157,000	0	0	157,000
Cherangany Hustlers Enterprise	15/5/2024	Supply of goods-non-pharms	196,000	196,000	0	0	196,000
Dakinya General Co. Ltd	20/5/2024	Supply of goods-non-pharms	150,000	150,000	0	0	150,000
Ebenezer Sosit Supplies	15/5/2024	Supply of goods-non-pharms	146,200	146,200	0	0	146,200
EKEGORO NURU ENTERPRISES	15/5/2024	Supply of goods-non-pharms	146,200	146,200	0	0	146,200

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Elphan Enterprises	15/5/2026	Supply of goods-non-pharms	1,457,824	1,457,824	0	0	1,457,824
Ex Jervis Baraka Women Enterprise	20/5/2024	Supply of goods-non-pharms	284,300	284,300	0	0	284,300
Gekemi Ltd	20/5/2024	Supply of goods-non-pharms	1,151,950	1,151,950	0	0	1,151,950
Gezu Ventures	15/5/2024	Supply of goods-non-pharms	150,000	150,000	0	0	150,000
Gutongorio Enterprise	20/5/2024	Supply of goods-non-pharms	300,150	300,150	0	0	300,150
Hututu Jitegemee Enterprise	15/5/2024	Supply of goods-non-pharms	149,526	149,526	0	0	149,526
Jembe Chemi Chemi Enterprise	15/5/2024	Supply of goods-non-pharms	145,000	145,000	0	0	145,000
Jiendeleze Mekina Women Enterprise	15/5/2024	Supply of goods-non-pharms	146,250	146,250	0	0	146,250
Kachayet Kitenden Enterprises	15/5/2024	Supply of goods-non-pharms	149,210	149,210	0	0	149,210
Kamendi Akigeno Enterprises	15/5/2024	Supply of goods-non-pharms	96,000	96,000	0	0	96,000
Kapkararwa Mulembe Women Enterprises	15/5/2024	Supply of goods-non-pharms	129,000	129,000	0	0	129,000
Kapomboi Top Star Enterprises	15/5/2024	Supply of goods-non-pharms	148,000	148,000	0	0	148,000
Kendalesia Khuche Women Enterprises	15/5/2024	Supply of goods-non-pharms	150,000	150,000	0	0	150,000
Marura Nakewa Enterprises	15/5/2024	Supply of goods-non-pharms	112,000	112,000	0	0	112,000
Matisi Cape Of Good Hope Enterprise	15/5/2024	Supply of goods-non-pharms	149,000	149,000	0	0	149,000
Meester Enterprises	17/5/2024	Supply of goods-non-pharms	1,189,771	1,189,771	0	0	1,189,771
Milimani Kambi Supplies	15/5/2024	Supply of goods-non-pharms	145,920	145,920	0	0	145,920
MISEMWA WIDOWS ENTERPRISE	15/5/2024	Supply of goods-non-pharms	149,000	149,000	0	0	149,000
Mummyjoy Enterprise	20/5/2024	Supply of goods-Non-Pharms	2,850,295	2,850,295	0	0	2,850,295
Namataso Women Enterprises	15/5/2024	Supply of goods-non-pharms	158,000	158,000	0	0	158,000
Pambazuko Machungwa Enterprise	15/5/2024	Supply of goods-non-pharms	148,000	148,000	0	0	148,000

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Pendeza Youth Three Technologies	15/5/2024	Supply of goods-non-pharms	149,000	149,000	0	0	149,000	
PRIME HEALTH PHARMA LTD	20/5/2024	Supply of goods-non-pharms	1,420,894	1,420,894	0	0	1,420,894	
Pulse healthcare	17/5/2024	Supply of goods-non-pharms	2,292,540	2,292,540	0	0	2,292,540	
Purpose Driven Logistics and supplies	15/5/2024	Supply of goods-non-pharms	149,500	149,500	0	0	149,500	
Rabenei enterprises	17/5/2024	Supply of goods-non-pharms	420,000	420,000	0	0	420,000	
Rabenei enterprises	17/5/2024	Supply of goods-non-pharms	420,600	420,600	0	0	420,600	
Sakimma Community Suppliers	15/5/2024	Supply of goods-non-pharms	143,000	143,000	0	0	143,000	
Sanesi Enterprise	20/5/2024	Supply of goods-Non-Pharms	2,859,828	2,859,828	0	0	2,859,828	
Sawa Njenga Women Group	15/5/2024	Supply of goods-non-pharms	150,000	150,000	0	0	150,000	
Sinendet Baraka Vision Ltd	15/5/2024	Supply of goods-non-pharms	145,000	145,000	0	0	145,000	
Sponders Business Enterprises	15/5/2024	Supply of goods-non-pharms	149,500	149,500	0	0	149,500	
Super Fifteen General Supplies	15/5/2024	Supply of goods-non-pharms	149,500	149,500	0	0	149,500	
Tabtai Supplies	15/5/2024	Supply of goods-non-pharms	157,000	157,000	0	0	157,000	
Tirina Holdings	15/5/2024	Supply of goods-Non-Pharms	2,918,867	2,918,867	0	0	2,918,867	
Tomato Self Enterprises	15/5/2024	Supply of goods-non-pharms	150,000	150,000	0	0	150,000	
Transwest Media Consultants	15/5/2024	Supply of goods-non-pharms	347,000	347,000	0	0	347,000	
Twenty Ladies Women Enterprises	15/5/2024	Supply of goods-non-pharms	149,000	149,000	0	0	149,000	
Universal Remac Ltd	20/5/2024	Supply of goods-Non-Pharms	2,087,720	2,087,720	0	0	2,087,720	
Upendo Super Star Enterprises	15/5/2024	Supply of goods-non-pharms	149,000	149,000	0	0	149,000	
VELINIX ENTERPRISE	15/5/2024	Supply of goods-non-pharms	157,000	157,000	0	0	157,000	
Viogula Enterprises	15/5/2024	Supply of goods-non-pharms	132,820	132,820	0	0	132,820	
WOSTERBLIT KENYA COMPANY LIMITED	15/5/2024	Supply of goods-non-pharms	258,000	258,000	0	0	258,000	
Yuya Bora Self	15/5/2024	Supply of goods-non-pharms	146,200	146,200	0	0	146,200	



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Enterprises								
Sealton Co Ltd	15/5/2024	Supply of goods-office stationery	1,951,759	1,951,759	0	0	1,951,759	
Trinx Capital Ltd	20/5/2024	Supply of goods-office stationery	254,390	254,390	0	0	254,390	
NEW KAPTAL COMPANY LIMITED	20/5/2024	Supply of goods-OFFICE SUPPLIES	161,115	161,115	0	0	161,115	
Digore Enterprise	20/5/2024	Supply of goods-ordinary four door cabinet and office desk	228,000	228,000	0	0	228,000	
VEWISHA INVESTMENTS	20/5/2024	Supply of goods-ordinary iron sheets-Bidii ward	2,384,350	2,384,350	0	0	2,384,350	
Cheberam Limited	20/5/2024	Supply of goods-ordinary iron sheets-Sinyereri Ward	1,565,035	1,565,035	0	0	1,565,035	
jahjav company	17/5/2024	Supply of goods-patients	490,000	490,000	0	0	490,000	
Safaricom Ltd Ktl Retail shop	20/5/2024	Supply of goods-phones	464,345	464,345	0	0	464,345	
ALTAWAKALTUL STORES	15/5/2024	Supply of goods-planting fertilizer Chepchoina Ward	996,000	996,000	0	0	996,000	
Beanik Enterprises	17/5/2024	Supply of goods-Plastic chairs and tents	1,961,390	1,961,390	0	0	1,961,390	
Jonadev Enterprises	20/5/2024	Supply of goods-Plastic chairs and tents-Chepchoina waed	1,994,000	1,994,000	0	0	1,994,000	
Diheca company limited	17/5/2024	Supply of goods-plastic chairs- Keiyo ward	1,994,580	1,994,580	0	0	1,994,580	
Sealton Co Ltd	20/5/2024	Supply of goods-Plastic chairs- Sinyereri ward	1,395,020	1,395,020	0	0	1,395,020	
Ramo Women Enterprises	20/6/2024	Supply of goods-pond liners	2,398,000	2,398,000	0	0	2,398,000	
Jathan Concepts Limited	20/6/2024	Supply of goods-projector screen and stand, smart TV and camera	331,550	331,550	0	0	331,550	
Liondo Ventures	17/5/2024	Supply of goods-protective gears	40,000	40,000	0	0	40,000	
Gem Suppliers	20/6/2024	Supply of goods-Provision of Presenter mentions	50,000	50,000	0	0	50,000	
Histvest enterprises	20/5/2024	Supply of goods-reading tables & chairs at Siambe- keiyo ward	491,200	491,200	0	0	491,200	
tajway ventures	20/5/2024	Supply of goods-reflector jackets and brroms	1,348,050	1,348,050	0	0	1,348,050	
Jowina Medical Supplies Ltd	17/5/2024	Supply of goods-Renal consumables	3,152,200	3,152,200	0	0	3,152,200	
NABISWA UNITY ENTERPRISES	17/5/2024	Supply of goods-SANITARY AND CLEANING MATERIALS	233,630	233,630	0	0	233,630	
Ancon Contractors Limited	20/5/2024	Supply of goods-Sanitary towel	1,999,666	1,999,666	0	0	1,999,666	
JAEVIAN INVESTMENT MERCHANDISE LTD	17/5/2024	Supply of goods-SECRETARY CHAIRS	199,000	199,000	0	0	199,000	

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Double Mark investment	15/5/2024	Supply of goods-security officers uniforms	226,810	226,810	0	0	226,810
Wintac Ventures	17/5/2024	Supply of goods-solar panels	1,401,450	1,401,450	0	0	1,401,450
BIKEKE TAXY AND TRANSPORTATION	20/6/2024	Supply of goods-SOLUSETS BLOOD	102,800	102,800	0	0	102,800
CALIA AGENCIES	17/5/2024	Supply of goods-sound system Matisi ward	1,955,500	1,955,500	0	0	1,955,500
Dacian Solutions	17/5/2024	Supply of goods-sound system Waitaluk ward	1,964,000	1,964,000	0	0	1,964,000
Phamabe Enterprises	20/5/2024	Supply of goods-sports equipment	1,990,700	1,990,700	0	0	1,990,700
MANGOCH ENTERPRISES	17/5/2024	Supply of goods-Sports equipment-Machewa ward	859,910	859,910	0	0	859,910
MOHARN GEN SUPPLIERS	20/5/2024	Supply of goods-Sports Equipment-Sitatunga ward	1,531,629	1,531,629	0	0	1,531,629
MOHARN GEN SUPPLIERS	17/5/2024	Supply of goods-Sports Equipment-Sitatunga ward	1,907,540	1,907,540	0	0	1,907,540
Moharn Gen Supplies	17/5/2024	Supply of goods-Sports Equipment-Sitatunga ward	1,558,500	1,558,500	0	0	1,558,500
hitvest enterprises	20/5/2024	Supply of goods-sports equipments	1,997,960	1,997,960	0	0	1,997,960
Framework solutions	20/5/2024	Supply of goods-sports equipments	1,192,340	1,192,340	0	0	1,192,340
jahjav company	20/5/2024	Supply of goods-sports equipments	1,997,665	1,997,665	0	0	1,997,665
Waiwand General Solutions	20/5/2024	Supply of goods-sports equipments	2,976,200	2,976,200	0	0	2,976,200
De Seberio Enterprice	20/5/2024	Supply of goods-sports equipments	1,976,530	1,976,530	0	0	1,976,530
jeri quick general supply	20/5/2024	Supply of goods-Sports equipment-Saboti ward	993,480	993,480	0	0	993,480
Albree Enterprise Limited	20/5/2024	Supply of goods-sports equipments-Chepchoina Ward	1,462,100	1,462,100	0	0	1,462,100
OMBANDIA INVESTMENTS	20/5/2024	Supply of goods-sports equipments-Tuwan ward	1,988,060	1,988,060	0	0	1,988,060
Eddlequeen Holdings Limited	17/5/2024	Supply of goods-sports equipment-Waitaluk Ward	998,459	998,459	0	0	998,459
WAMEMU SUPPLIES	20/5/2024	Supply of goods-sports shoes-Bidii ward	354,131	354,131	0	0	354,131
JOSFAI MERCHANTS	20/6/2024	Supply of goods-staff uniforms	499,500	499,500	0	0	499,500
MOPALIS LIMITED	17/5/2024	Supply of goods-STATIONARY	239,700	239,700	0	0	239,700
MUBARIKIWA WOMEN MTONI ENTERPRISE	17/5/2024	Supply of goods-STATIONARY	498,000	498,000	0	0	498,000
JENIJO ROAD RESERVE WOMEN	17/5/2024	Supply of goods-Sterile Gloves	149,526	149,526	0	0	149,526



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Supplier of Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
VIJANA AMIANI ENTERPRISES	20/6/2024	Supply of goods-TOOLS	532,000	532,000	0	0	532,000	
Wawand General Solutions	05/06/2024	Supply of goods-Triatix	2,985,000	2,985,000	0	0	2,985,000	
Jayesh Auto distributors	20/6/2024	Supply of goods-tyres	157,000	157,000	0	0	157,000	
Jayesh Autodistributors	20/5/2024	Supply of goods-tyres- 26CG063A	175,000	175,000	0	0	175,000	
Moks Automobile Limited	20/5/2024	Supply of goods-tyres and batteries0	269,650	269,650	0	0	269,650	
Aether Group Ltd	20/5/2024	Supply of goods-Ukombozi branded milk	1,402,695	1,402,695	0	0	1,402,695	
west mark kenya motors	15/5/2024	Supply of goods-uniforms	495,000	495,000	0	0	495,000	
RISINGSTAR ENTERPRISES	20/5/2024	Supply of goods-Urine Bags With Outlet 2L Adult 10 Pack	104,000	104,000	0	0	104,000	
NUVI AGENCIES	20/5/2024	Supply of goods-vocational training Centre workshop tools and equipments	943,000	943,000	0	0	943,000	
Nzoia Water Service Co Ltd	17/5/2024	Supply of goods-water expenses	2,948,750	2,948,750	0	0	2,948,750	
SHOWGROUND 2015 WOMEN COMPANY	20/5/2024	Supply of goods-WORKSHOP TOOLS	251,650	251,650	0	0	251,650	
COLOUR INTERNATIONAL LTD	20/5/2024	Supply of goods-X-Rays items	456,425	456,425	0	0	456,425	
			507,881,305	507,881,305			507,881,305	
Supplier of Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
Manyi Amuka Supplies	05/06/2024	Supply of Service-repair of motor vehicle	146,000	146,000	0	0	146,000	
AFRICAN TOUCH SAFARIS LIMITED	05/06/2024	Supply of Services	96,100	96,100	0	0	96,100	
AFRICAN TOUCH SAFARIS LIMITED	05/06/2024	Supply of Services	111,390	111,390	0	0	111,390	
INSTITUTE OF CERTIFIED PUBLIC ACCOU	20/6/2024	Supply of Services-	118,000	118,000	0	0	118,000	
Lesma Engineering	20/6/2024	Supply of Services-	5,779,193	5,779,193	0	0	5,779,193	
Monster Construction and General Supplies	15/5/2024	Supply of Services-	216,660	216,660	0	0	216,660	
Saxton Auto Garage	20/6/2024	Supply of Services-	150,000	150,000	0	0	150,000	

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STANDARD GROUP	20/6/2024	Supply of Services-	88,160	88,160	0	0	88,160
SOKOMJIINGA GENERAL SUPPLIES	20/6/2024	Supply of Services- BRANDING OF MUNICIPAL OFFICES	200,000	200,000	0	0	200,000
TRELLEB AUTOMOTIVE WORKS	15/5/2024	Supply of Services Motorvehicle 26CG097A	70,000	70,000	0	0	70,000
G-Ton Co Ltd	15/5/2024	Supply of Services- service charter on Ms plate on all weather sticker for 10 facilities	549,000	549,000	0	0	549,000
Radio Safari Kenya	15/5/2024	Supply of Services-Advertisement cost	69,000	69,000	0	0	69,000
NATION MEDIA GROUP LIMITED	15/5/2024	Supply of Services-Advertisement costs	110,200	110,200	0	0	110,200
THE STANDARD GROUP LIMITED	15/5/2024	Supply of Services-Advertisement costs	369,600	369,600	0	0	369,600
NATION MEDIA GROUP LIMITED	15/5/2024	Supply of Services-Advertisement expense	180,120	180,120	0	0	180,120
NATION MEDIA GROUP LIMITED	17/5/2024	Supply of Services-Advertisement expense	183,280	183,280	0	0	183,280
Nationa Media Group Ltd	20/5/2024	Supply of Services-Advertisement expense	108,300	108,300	0	0	108,300
National media Group Ltd	15/5/2024	Supply of Services-Advertisement expense	167,069	167,069	0	0	167,069
Standard Group	15/5/2024	Supply of Services-Advertisement expense	162,450	162,450	0	0	162,450
Standard Group	20/6/2024	Supply of Services-Advertisement expense	302,760	302,760	0	0	302,760
Standard Group	15/5/2024	Supply of Services-Advertisement expense	363,228	363,228	0	0	363,228
STANDARD GROUP	15/5/2024	Supply of Services-Advertisement on publicity for waiver ride	165,300	165,300	0	0	165,300
NORTH RIFT RADIO	15/5/2024	Supply of Services-Advertisement on the waiver and land rates	50,000	50,000	0	0	50,000
AFRICAN TOUCH SAFARIS LIMITED	15/5/2024	Supply of Services-Air ticket	164,480	164,480	0	0	164,480
African Touch	20/5/2024	Supply of Services-air tickets	35,000	35,000	0	0	35,000
African Touch	20/5/2024	Supply of Services-air tickets	49,700	49,700	0	0	49,700
African Touch	20/5/2024	Supply of Services-air tickets	159,195	159,195	0	0	159,195
African Touch Safaris	20/5/2024	supply of Services-air tickets	123,670	123,670	0	0	123,670
African Touch Safaris	15/5/2024	Supply of Services-air tickets	209,850	209,850	0	0	209,850
AFRICAN TOUCH SAFARIS LIMITED	17/5/2024	Supply of Services-air tickets	51,940	51,940	0	0	51,940
AFRICAN TOUCH	15/5/2024	Supply of Services-air tickets	110,860	110,860	0	0	110,860



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Oringe and Company advocates	20/6/2024	Supply of Services-consultancy services for civic education.	1,473,200	1,473,200	0	0	1,473,200
ralphland and limited	19/6/2024	Supply of Services-Consultancy services for valuation of property houses for Trans Nzoia County	3,000,000	3,000,000	0	0	3,000,000
SIMBA 91.3	20/6/2024	Supply of Services-COST OF ADVERTISING	116,000	116,000	0	0	116,000
Pokwise International Consulting	20/6/2024	Supply of Services-Development of strategic plan	3,464,600	3,464,600	0	0	3,464,600
The Kenya Power and Lighting Co.	20/5/2024	Supply of Services-electricity expenses	2,614,366	2,614,366	0	0	2,614,366
Saxton Auto Garage	20/6/2024	Supply of Services-Engine overhaul and replacement of Injector nozzles of 26CG44A	287,000	287,000	0	0	287,000
NABAYI LUSO COMPANY	20/6/2024	Supply of Services-Extermination of Termites	482,500	482,500	0	0	482,500
Kenya School of Government	20/6/2024	Supply of Services-fee of Senior managerial course(Felix Omondi)	120,000	120,000	0	0	120,000
Kenya School of Government	20/6/2024	Supply of Services-Fee of Senior managerial course(Hosea Serem)	120,000	120,000	0	0	120,000
Kenya School of Government	20/6/2024	Supply of Services-fee of Senior managerial course(Maina Muchero)	120,000	120,000	0	0	120,000
Mrs Nafula Eunice Makhau	20/5/2024	Supply of Services-Gratuity	451,986	451,986	0	0	451,986
African Merchant Assurance	19/6/2024	Supply of Services-insurance cover	110,790	110,790	0	0	110,790
Greenline Insurance Agencies	20/6/2024	Supply of Services-Insurance cover	149,712	149,712	0	0	149,712
Eden Rock Insurance Brokers Ltd	20/6/2024	Supply of Services-Insurance cover	640,671	640,671	0	0	640,671
Trans Nzoia motors clinic	17/5/2024	Supply of Services-Insurance cover 26CG2064A	115,348	115,348	0	0	115,348
Bilnet Commercial Insurance	17/5/2024	Supply of Services-Insurance cover for 26CG015A, Isuzu(ELF) NKR7157002483 and KAW 782Z	2,044,564	2,044,564	0	0	2,044,564
African merchant assurance	15/5/2024	Supply of Services-insurance services for GK vehicles	75,437	75,437	0	0	75,437
Council of Governors	17/5/2024	Supply of Services-Intergovernmental contribution	3,000,000	3,000,000	0	0	3,000,000
Kemunto Moenga and Co Advocate	20/6/2024	Supply of Services-legal expenses	2,798,276	2,798,276	0	0	2,798,276
Kitale Auto Spares	17/5/2024	Supply of Services-Maintenance and	78,700	78,700	0	0	78,700



**County Government of Trans Nzoia  
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CHEMICHEMI YOUTH GARDEN	20/6/2024	Supply of Services-REPAIR AND MAINTAINANCE OF OFFICE BUILDING	149,000	149,000	0	0	149,000
Tobias Awour Garage	17/5/2024	Supply of Services-repair and maintenance of 26CG048A	200,000	200,000	0	0	200,000
Oty Victory garage	15/5/2024	Supply of Services-Repair and maintenance of 26CG096A	245,000	245,000	0	0	245,000
Jayesh Auto Spares	17/5/2024	Supply of Services-Repair and maintenance of 26CG015A	320,000	320,000	0	0	320,000
Kitale Auto Spares	20/5/2024	Supply of Services-repair and maintenance of 26CG040A vehicle	193,000	193,000	0	0	193,000
RASTOMART VENTURES	15/5/2024	Supply of Services-Repair and maintenance	1,000,000	1,000,000	0	0	1,000,000
Okoth Mudenyoo Garage	15/5/2024	Supply of Services-Repair and maintenance of 26CG045A Everest	449,920	449,920	0	0	449,920
Tobias Awour Garage	20/5/2024	Supply of Services-Repair and maintenance of 26cg060A	45,000	45,000	0	0	45,000
TERRANOVA AUTOSPARES LIMITED	20/5/2024	Supply of Services-Repair and maintenance of 26CG256A	104,173	104,173	0	0	104,173
Kitale Auto Spares	20/5/2024	Supply of Services-Repair and maintenance of GK128X	37,500	37,500	0	0	37,500
Kitale Auto Spares	20/6/2024	Supply of Services-Repair and maintenance of GK128X	44,800	44,800	0	0	44,800
Tobias Awour Garage	20/6/2024	Supply of Services-Repair and maintenance of GK079A	180,000	180,000	0	0	180,000
KIMZONE AUTO SPARES LTD	20/5/2024	Supply of Services-Repair and maintenance of motor vehicle	286,000	286,000	0	0	286,000
Oty Victory garage	15/5/2024	Supply of Services-Repair and maintenance of motor vehicle	69,800	69,800	0	0	69,800
Saxton Auto Garage	20/5/2024	Supply of Services-Repair and maintenance of motor vehicle	57,983	57,983	0	0	57,983
Trans Nzoia Motors clinic	19/6/2024	Supply of Services-Repair and maintenance of motor vehicles	205,397	205,397	0	0	205,397
Majombo Construction Co.	17/5/2024	Supply of Services-Repair and maintenance of Tipper truck 26CG064A	121,862	121,862	0	0	121,862
mudenyoo merchandise	20/6/2024	Supply of Services-Repair and maintenance of Tipper truck 26CG064A	605,444	605,444	0	0	605,444
Tobias Awour Garage	20/5/2024	Supply of Services-Repair and maintenance 26CG061A	60,000	60,000	0	0	60,000
Jayesh auto distributors	20/6/2024	Supply of Services-repair and maintenance of 26CG015A	320,000	320,000	0	0	320,000
Kitale Auto Spares	20/5/2024	Supply of Services-Repair and repair 26CG040A	25,000	25,000	0	0	25,000
Kitale Auto Spares	20/5/2024	Supply of Services-Repair and repair 26CG040A	25,000	25,000	0	0	25,000
Jayesh Auto	17/5/2024	Supply of Services-repair and service	1,236,100	1,236,100	0	0	1,236,100



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mudanya merchandise	20/6/2024	Supply of Services-Repair of Isuzu Dmax single cab KCE037D	415,500	415,500	0	0	415,500
kitale corner garage	17/5/2024	Supply of Services-repair of motor vehicle	116,320	116,320	0	0	116,320
Moks Automobile Limited	20/5/2024	Supply of Services-Repair of motor vehicle-KCH 457N	360,000	360,000	0	0	360,000
Saxton auto garage	20/6/2024	Supply of Services-repair of motorvehicle	146,840	146,840	0	0	146,840
regional business communication	20/5/2024	Supply of Services-revenue system	3,208,720	3,208,720	0	0	3,208,720
STALLION SECURITY SERVICES LIMITED	20/6/2027	Supply of Services-Security Services	250,000	250,000	0	0	250,000
Cyelda motors services	17/5/2024	Supply of Services-Service and maintenance	206,379	206,379	0	0	206,379
Saxton Auto Garage	20/5/2024	Supply of Services-Servicing of 26CG044A	64,000	64,000	0	0	64,000
Cyelda motors services	15/5/2024	Supply of Services-servicing of 26CG202A	29,500	29,500	0	0	29,500
philip onyango garage	20/5/2024	Supply of Services-Servicing of 26CG207A	44,000	44,000	0	0	44,000
philip onyango garage	15/5/2024	Supply of Services-Servicing of 26CG207A/090A	99,000	99,000	0	0	99,000
Trans Nzoia motors clinic	20/5/2024	Supply of Services-servicing of 26CG213A	39,500	39,500	0	0	39,500
CENTRAL FARMERS GARAGE LIMITED	17/5/2024	Supply of Services-Servicing of Motor vehicle	54,868	54,868	0	0	54,868
Pulse healthcare	20/5/2024	Supply of Services-Servicing oxygen plant	2,688,880	2,688,880	0	0	2,688,880
Banel Logistics	15/5/2024	Supply of Services-show exhibition services	1,400,000	1,400,000	0	0	1,400,000
KENYA ALLIANCE INSURANCE CO	20/6/2024	Supply of Services-staff medica insurance	52,000,000	52,000,000	0	0	52,000,000
EDEN ROCK INSURANCE BROKERS LTD	20/5/2024	Supply of Services-Supply and delivery of insurance cover	118,410	118,410	0	0	118,410
Bakiwa Traders	17/5/2024	Supply of Services-Supply of motor vehicles spares	430,000	430,000	0	0	430,000
KITALE NATIONAL POLYTECHNIC	15/5/2024	Supply of Services-Training fees	171,000	171,000	0	0	171,000
Kenya School of Government	15/5/2024	Supply of Services-tuition fees	112,000	112,000	0	0	112,000
Chui Tech Solutions Ltd	15/5/2024	Supply of Services-Upgrading of human Resource system	1,415,100	1,415,100	0	0	1,415,100
Apstar DT savings and credits	20/5/2024		2,787,226	2,787,226	0	0	2,787,226

**County Government of Trans Nzoia**  
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Cooperative								
Kenya Revenue Authority	20/5/2024	PAYE and Withholding Taxes payable	95,271,330	95,271,330	0	0	95,271,330	
Greenline Insurance Agencies	20/5/2024	Supply of Services-Comprehensive cover for 26CG210A Ambulance	318,165	318,165	0	0	318,165	
<b>Total</b>			<b>222,483,113</b>	<b>222,483,113</b>	<b>0</b>	<b>0</b>	<b>222,483,113</b>	
<b>Grand total</b>			<b>1,371,609,319</b>	<b>1,371,609,319</b>	<b>-</b>	<b>-</b>	<b>1,371,609,319</b>	

**TRANS NZOIA COUNTY EXECUTIVE**  
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**For the year ended June 30 2024**

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**Annex 3 – Analysis of Pending Staff Payables**

Name of Staff	Date Contracted	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					Current FY	Previous FY	
Others ( <i>specify</i> )			a	b	c=a-b		
Chief officer health	20/5/2024	Stipends for CHPs for the month of April, May and June, 2024	16,800,000.00	0	16,800,000.00	16,800,0000	
<b>Total</b>			<b>16,800,000.00</b>	<b>0</b>	<b>16,800,000.00</b>	<b>16,800,000.00</b>	

**TRANS NZOIA COUNTY EXECUTIVE**  
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**Annex 4 – Analysis Of Other Pending Payables**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					20xx	20xx-1	
			<b>A</b>	<b>B</b>	<b>c=a-b</b>		
<b>Amounts Due To Third Parties</b>							
Lap Trust	Unremitted Pension Liability	03-02-23	33,461,107.00		33,461,107.00	33,461,107.00	
Lake Region Legends	Support For Cbo	15-06-23	400,000.00		400,000.00	400,000.00	
Misemwa Twende Mbele Self Help Group	Financial Support	27-06-23	276,000.00		276,000.00	276,000.00	
Kaza Mwendu	Finanacial Support To Purchase Music Instruments	08-06-23	100,000.00		100,000.00	100,000.00	
Trans Nzoia Falcon Football Club	Facilitation of football team	30-06-23	100,000.00		100,000.00	100,000.00	
Architectural Association Of Kenya	Subscription Arreas	13-04-23	22,500.00		22,500.00	22,500.00	
Kitale Municipality Board	Transfer Of Funds	28-11-22	11,020,000.00		11,020,000.00	11,020,000.00	
Director Of Pension-National Treasury	31% Pension Of Secoded Employees	23-06-23	106,193.60		106,193.60	106,193.60	
Kenya County Government Workers Union		30-06-22	578,981.80		578,981.80	578,981.80	
Trans Nzoia County Urban Institution	Counterpart Contribution For KISIP	30-06-23	4,000,000.00		4,000,000.00	4,000,000.00	
Trans Nzoia Climate change	Funds not transferred from CRF	30-06-23	11,000,000.00		11,000,000.00	11,000,000.00	
T/ Nzoia County Executive Car & Mortgage			20,663,774.00		20,663,774.00	20,663,774.00	
Trans Nzoia County Nawiri			3,319,000.00		3,319,000.00	3,319,000.00	
Trans Nzoia County Women & Youth Fund			12,114,324.00		12,114,324.00	12,114,324.00	
Trans Nzoia County Receiver of Revenue			11,990,337.00		11,990,337.00	11,990,337.00	
Sub-Total			109,152,217.40		109,152,217.40	109,152,217.40	
Grand Total			109,152,217.40		109,152,217.40	109,152,217.40	

**Annex 5 –Analysis of Imprests and Advances**

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Frank Kuyala Wabwile	19-Feb-24	210,000	-	210,000
Joseph Mulupi	28-Dec-23	999,000	-	999,000
<b>Total</b>		<b>1,209,000</b>	<b>-</b>	<b>1,209,000</b>

**TRANS NZOIA COUNTY EXECUTIVE**  
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**Annex 6 – Summary of Non-Current Asset Register**

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs) 2022/2023</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 2023/2024</b>
Land	160,192,529	6,915,000	-	-	167,107,529
Buildings And Structures	3,567,498,579	229,099,301	-	-	3,796,597,880
Transport Equipment	502,781,162	-	-	-	502,781,162
Office Equipment, Furniture & Fittings	262,305,147	2,622,542	-	-	264,927,689
ICT Equipment	114,544,946	-	-	-	114,544,946
Machinery And Equipment	1,374,891,169	104,018,467	-	-	1,478,909,636
Biological Assets	323,624,180	-	-	-	323,624,180
Intangible Assets	376,891,031	4,342,450	-	-	381,233,481
Infrastructure Assets- Roads, Rails	7,304,669,701	638,910,683	-	-	7,943,580,384
<b>Total</b>	<b>13,987,398,444</b>	<b>985,908,443</b>	<b>-</b>	<b>-</b>	<b>14,973,306,887</b>

*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 should tie to **note 8** on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.*

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	diff erence	Explan ation
1.	County Assembly –Rec	137,258,667	270,119,969	177,650,459	174,741,938	759,771,033	759,771,033	-	
2.	County Assembly –Dev	56,511,304	107,339,601	19,089,659	102,999,192	285,939,766	285,939,766	-	
3.	<b>Total</b>	<b>193,769,971</b>	<b>377,459,570</b>	<b>196,740,118</b>	<b>277,741,130</b>	<b>1,045,710,799</b>	<b>1,045,710,799</b>	-	



.....  
 Director of Finance  
 County Executive



.....  
 Director of Finance  
 Fund/project/board/water company/hospital

*County Government of Trans Nzoia*  
*County Executive*  
*Annual Report and Financial Statements for the year ended June 30 2024*

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**Trial Balance**

**Trans Nzoia County Executive**  
**Trial Balance**

**For The Year Ended 30th June, 2023**

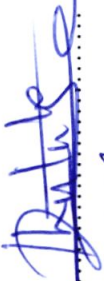
<b>Account No and Description</b>	<b>Current Period</b>	
	<b>Debit</b>	<b>Credit</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Balance Brought forward	-	250,580,997
Accounts Receivables - Imprest	-	5,425,000
Accounts Payable B/F	38,653,262	-
Basic Salaries - Permanent Employees	3,197,121,378	-
Utilities, Supplies and Services	98,503,216	-
Communication, Supplies and Services	4,455,896	-
Domestic Travel and Subsistence, and Other Transportation Costs	87,392,977	-
Foreign travel and subsistence	2,463,988	-
Printing , Advertising and Information Supplies and Services	5,675,459	-
Rentals of Produced Assets	2,222,400	-
Training Expenses	43,901,703	-
Social Security Benefits	331,000,833	-
Hospitality Supplies and Services	67,337,732	-
Insurance Costs	155,396,373	-
Specialised Materials and Supplies	247,953,331	-
Office and General Supplies and Services	9,254,141	-
Fuel Oil and Lubricants	29,822,805	-
Other Operating Expenses	479,624,055	-
Routine Maintenance – Vehicles	11,677,842	-
Routine Maintenance - Other assets	27,500,302	-
Scholarships and other educational benefits	75,000,000	-


*County Government of Trans Nzoia*  
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Construction of Buildings	179,099,301	-
Refurbishment of Buildings	50,000,000	-
Construction of Roads	88,648,514	-
Construction and Civil Works	13,156,211	-
Overhaul and Refurbishment of civil works	3,998,360	-
Subsidies to small Business	1,868,200	-
Purchase of office furniture and General equipment	2,622,542	-
Rehabilitation and Renovation of plant machinery and equip	673,960	-
Purchase of Specialised Plant, Equipment and Machinery	103,344,507	-
Research Studies project preparation design and Supervision	4,342,450	-
Rehabilitation of Civil Works	540,022,598	-
National Agriculture Rural Inclusive Growth Project (NARIGP)	13,598,764	-
National Agriculture Value Chain Development Project NAVCDP	200,000,000	-
FLLOCA	322,382,336	-
Kenya Informal Sector Infrastructure Project – KISIP	310,000,000	-
Agricultural Sector Development Support Programme – (ASDSP)	3,446,503	-
Kenya livestock Commercialization Project (KELCOP)	16,095,837	-
Transfers to County Assembly	1,045,710,889	-
Trans Nzoia County Public Service	45,578,291	-
Trans Nzoia County Executive Car Loan and Mortgage	45,000,000	-
Other capital grants and transfers	103,985,158	-
Transfer to other current transfers and subsidies	303,718,573	-
Other Payments Kenya Revenue Agency Notice	80,000,000	-
Other expenses- Other Creditors	392,970,468	-
Receivables-Outstanding Imprests	2,725,400	-
Bank Balances as at 30 June 2024	120,193,069	-
Transfers from County Revenue Fund(CRF)	-	8,621,915,309
Payables-Deposits C/F	-	30,218,318
<b>Total</b>	<b>8,908,139,624</b>	<b>8,908,139,624</b>

County Government of Trans Nzoia  
County Executive  
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Prepared by... James Kutiuli Sign  Date... 04/10/2024

Examined by... Bernard Madegwa Sign  Date... 4/10/24

Approved by... CPA MASUNU Sign  Date... 4/10/24

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**TRANS NZOIA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2024**

**Annex: 8 Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
FLLOCA	The program focuses on capitalizing the National and County Climate Change Funds, building County level capacity for planning, reporting, and implementation of local climate actions in partnership with communities, and strengthening National level capacity for coordination, monitoring and reporting. The program is to be implemented by the National Government in collaboration with the County Governments.	To deliver locally led climate resilience actions and strengthen county and national governments capacity to manage climate risks	Implementation of climate change adaptation and resilience actions			Formation of ward climate change committees	Participatory Climate Risk Assessment (PCRA)/County Climate Change Action Plan(CCCAP)	National treasury	