

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

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OF KENYA  
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**COUNTY EXECUTIVE OF TRANS NZOIA**

**FOR THE YEAR ENDED  
30 JUNE, 2023**



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**COUNTY GOVERNMENT OF TRANS NZOIA**

**AMENDED**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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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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**1. 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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## 2. 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.

**County Government of Trans Nzoia**

**County Executive**

**Annual Report and Financial Statements for the year ended June 30 2023**

No.	Department	Major Responsibility
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 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 Nitembeya
2.	Deputy Governor	H.E Hon Philomenah Bineah 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 Development	Janerose Nasimiyu Mutama
7.	CEC, Water, Environment & Natural Resources and Climate Change	Patrick Gacheru
8.	CEC, Public Works, Transport & Energy	Jackson Wanyungu Amboka
9.	CEC, Education and Technical Training	Samson Otieno Ojwang
10.	CEC, Health Services and Sanitation	Pepela Wanjala (Dr.)
11.	CEC, Trade, Industrialization, Tourism Co-operative Development	Stanley Kirui
12.	CEC, Agriculture, Irrigation, Livestock and Fisheries	Phanice Naliaka Khadundi
13.	CEC, Gender, Youth, Sports & Culture	Chanelle J. Kittony

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 and Economic Planning	CPA Ashton Mulupi
2.	Chief Officer- Public Service Management	Phillip Kapten
3.	Chief Officer- Agriculture, Irrigation, Livestock and Fisheries	Isaac Omari Ndiema
4.	Chief Officer- Officer of H.E The Governor	Sammy Simiyu Sichangi
5.	Chief Officer- Land, Housing, Physical Planning & Urban Development	Patrick Osoro Okongó
6.	Chief Officer- Water, Environment & Natural Resources and Climate Change	Dorothy Nabwala Nyukuri
7.	Chief Officer- Public Works, Transport & Energy	Arch. George Wamwondo Mwangi
8.	Chief Officer- Education	Dr. Roselyne Nasiebanda
9.	Chief Officer- Health Services and Sanitation	Dr. Wanjala Emmanuel
10.	Chief Officer- Trade, Industrialization, Tourism Commerce & Industry	Kennedy Etiang' Seme
11.	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;** Were in charge of oversight and enacting the various legislations that were done during the financial year. The Assembly also approved the budgets for the year.
- ii) **Controller of Budget;** The COB was 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: [countyoftransnzoia@gmail.com](mailto:countyoftransnzoia@gmail.com)

Website: [www.transnzoia.go.ke](http://www.transnzoia.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**

**3. Governance Statement**

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

The County is made up of a County Assembly, County Executive and 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.

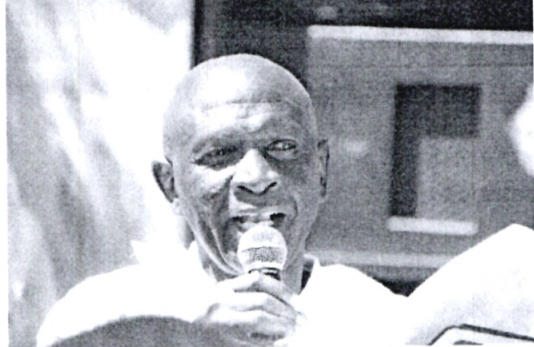


**The membership of the Cabinet/County Executive Governance Structures**



No.	Management Details
1.	<div data-bbox="268 1207 667 1601" data-label="Image"> </div> <p data-bbox="683 1193 1428 1267"><b><u>H.E George Natembeya, M.B.S is the Governor, County Government of Trans Nzoia since August 2022.</u></b></p> <p data-bbox="683 1296 1428 1518">H.E Natembeya became 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 being Regional Commissioner, a position he held before joining politics.</p> <p data-bbox="683 1547 1428 1659">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 data-bbox="268 1688 1428 1877">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 Master of the Burning Spear (EBS, MBS) by the former president H.E Uhuru Muigai Kenyatta for his outstanding work in restoring peace.</p>

No.	Management Details
	<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>
2.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <p><b><u>H.E Philomena Bineah Kapkori, Deputy Governor,</u></b>  <u>County Government of Trans Nzoia since August 2022</u></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 was subsequently elected in August 2022.</p> </div> </div>
3.	<div style="display: flex; align-items: flex-start;">  <div style="flex-grow: 1;"> <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 recognised 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> </div> </div>

No.	Management Details	
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 about offering simplified legal advice and services. Charles is a member in good standing of the Law Society of Kenya, East African Law Society, Commissioner for Oaths and Notary Public. He has 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 BCom 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 Agency for Technical Cooperation (GIZ), 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.		<p><b><u>Chanelle J. Kittony – CECM, Gender, Youth, Sports and Culture</u></b></p> <p>She has a Bachelor 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 currently the CECM Gender, youth Culture and Tourism Trans Nzoia County Government</p>

No.	<b>Management Details</b>	
	<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 also a good communicator who is able to speak to a variety of audiences.</p>	
7.		<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>
8.		<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.</p> <p>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>
9.		<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.</p> <p>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 to 2022 when she joined County Government of Trans Nzoia.</p>

No.	Management Details	
10.		<p><b><u>Patrick Gicheru – CECM, Water, Environment, Natural Resources and Climate Change</u></b></p> <p>Mr Gicheru 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.</p> <p>He is currently the Chair of Trans Nzoia Gikuyu Association.</p>
11.		<p><b><u>Phanice Naliaka Khatundi- CECM, Agriculture, Irrigation, Livestock and Fisheries</u></b></p> <p>Ms Khatundi is a holder of MSC Env. 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><u>Samson Otieno Ojwang’ – CECM, Education and Technical Training</u></b></p> <p>Mr Ojwang has a Bachelor Degree of Art in Government and Economic from the 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>

No.	Management Details
13.	 <p><b><u>Stanley Kirui – CECM, Trade, Industrialization, Tourism and Co-operative Development</u></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><u>Pepela Wanjala (Dr) – CECM, Health Services and Sanitation</u></b></p> <p>He has a Higher Diploma in Epidemiogy 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. The County Government of Trans Nzoia is guided by these dealing with stakeholder engagements.

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. All our engagements are guided by the law through memoranda of understanding that are legally binding.

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 CA 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 CA 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 2022/2023 and subsequent 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 2023) 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 30th June 2020 for the County Executive, Project/programmes implementation amongst others. The CECMs were also invited to 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 CE engages the MCAs 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 which 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 so as to reduce the likelihood and/or potential impacts of the risks.
- Sharing/Transferring – Mitigating action is 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 is 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, Its 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.

**County Government of Trans Nzoia**

**County Executive**

**Annual Report and Financial Statements for the year ended June 30 2023**

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The appointment of the Audit Committee members is done competitively by the County Public Service Board in accordance to the guiding legislation. The members are appointed for a term of 3 years' and are be eligible for re-appointment for a further one term only. The 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 4 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 4 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 4 members 2 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 and that the chair of the audit committee shall ensure that minutes are taken at each meeting and provided to the members of the committee before the next meeting, have access to management, the head of internal audit and external auditors; and send or cause to be sent 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	CPA Peter S. Lutukai	Chairman	Independent	5 <sup>th</sup> April, 2022	4 <sup>th</sup> April, 2025
2	Rt Com. Levi W. Miheso	Member	Independent	5 <sup>th</sup> April, 2022	4 <sup>th</sup> April, 2025
3	CPA Joseph Onyango	Member	Independent	5 <sup>th</sup> April, 2022	4 <sup>th</sup> April, 2025
4	Dr. William Sakataka	Member	Independent	5 <sup>th</sup> April, 2022	4 <sup>th</sup> April, 2025
5	Dr. Scholastica Nalobile	Member	Senior Management Representative	5 <sup>th</sup> April, 2022	4 <sup>th</sup> April, 2025
6	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.

#### **4. Foreword 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 2022/23, for the Financial Year ended 30th June, 2023.

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.

The functions of the devolved government in Kenya are further expounded by an Act of Parliament. 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.

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

**Financing of the County Governments**

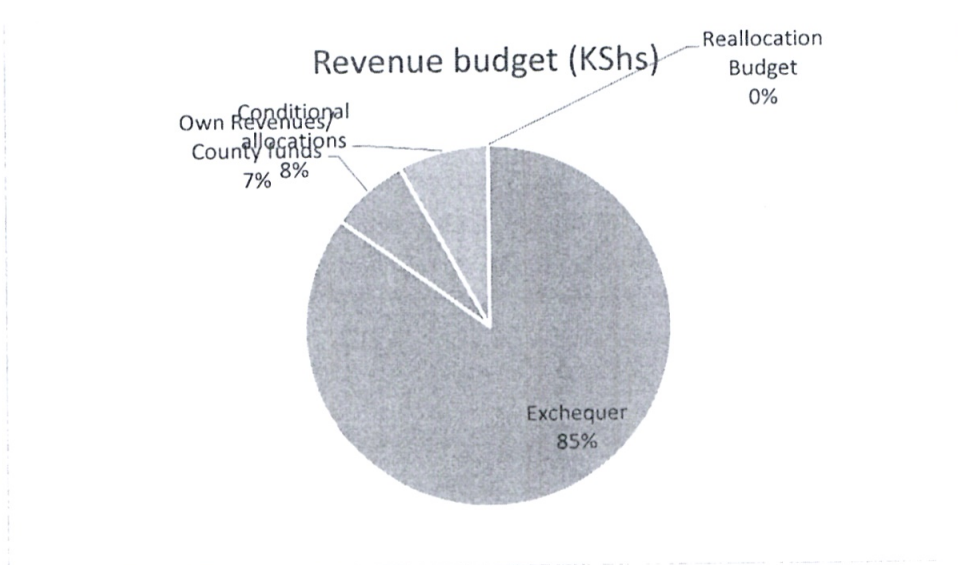
Pursuant to Article 202 of the Constitution of Kenya, revenue raised nationally shall be shared equitably among the National Government and the County Governments. The equitable share of revenue raised nationally, is determined annually through the County Allocation of Revenue Act (CARA), while the revenue sharing formula is developed by the Commission on Revenue Allocation (CRA) 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 30th June, 2023, the County Government of Trans Nzoia had projected revenues of KShs 9,116,779,675 consisting of KShs 629,500,000 from own source revenue, Kshs. 7,761,050,282 from the Exchequer, Kshs. 726,132,238 from Development partners while Kshs 97,155 from the return to the CRF.

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



**Figure 1: Government Government of Trans Nzoia Revenue Sources in FY 2022/2023**

Out of the projected revenue, the County was able to realise KShs 8,350,123,017 in actual revenues, representing 92% performance. The difference in the budget was due to under collection in donor funds and own source revenue as presented below:

### **Revenue performance in FY 2022/2023**

The County Government of Trans Nzoia received transfers from the County Revenue Fund of KShs 7,752,954,391.

#### **ii. Payments**

The expenditure for the financial year 2022/2023 amounted to KShs 7,568,553,995 out of which KShs 1,398,729,368 was spent on acquisition of assets, KShs 4,561,488,809 on use of goods and personnel emoluments, KShs. 909,439,764 on transfers to the County Assembly while KShs. 698,896,053 comprised of other grants and transfers.

#### **iii. Cash flows**

The cash and cash equivalents increased from KShs 110,200,648 as at 30th June 2022 to KShs 250,580,997 as at 30th June 2023.

#### **iv. Pending bills**

At the close of FY 2022/2023 the pending bills were KShs 1,162,904,138 compared to KShs 1,024,154,814 in FY2021/2022. The County supports the procurement of goods and services with the budget, and also purposes to pay the suppliers timely in the subsequent financial years.

#### **v. Fixed assets**

During the FY 2022/23 the fixed assets increased from KShs 12,588,669,075 to KShs 13,987,398,443.

### **Operational performance**

As stated earlier, 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 want to thank my colleagues, the County Executive Committee Members in charge of other

*County Government of Trans Nzoia*  
*County Executive*  
*Annual Report and Financial Statements for the year ended June 30 2023*

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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.



**CPA Bonface W, Cosmas,**  
**CECM Finance and Economic Planning County Government of Trans Nzoia**

## 5. Statement of Performance against County Predetermined Objectives

The County's 3<sup>rd</sup> Generation CIDP 2023-2027 has identified ten key strategic development objectives. Broadly the objectives have 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 to;

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.2022-2023**

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

	Fish ponds 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

**County Government of Trans Nzoia**

**County Executive**

**Annual Report and Financial Statements for the year ended June 30 2023**

	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 Transmission prevented	Percentage prevention of Mother to Child HIV Transmission prevented	80
	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	Water pipeline laid	Km of water pipelinelaid	64
	Water storage facilities constructed	No. of Water storage facilities constructed	2
	Water supplies upgraded	No. of existing watersupplies 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 nurseriesestablished	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

**County Government of Trans Nzoia**

**County Executive**

**Annual Report and Financial Statements for the year ended June 30 2023**

	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 Rehabilitation center	No of hostels constructed	1
	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)
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**County Government of Trans Nzoia**

**County Executive**

**Annual Report and Financial Statements for the year ended June 30 2023**

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 contact	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 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	
	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

## **6. Environmental and Sustainability Reporting**

Trans Nzoia is an agricultural County, it is deemed the bread basket 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 river banks 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 which 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 which 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 efforts are 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 which 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 8 vikaos have been held in the County

## **7. 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, 2023, and of its financial position as at that date.

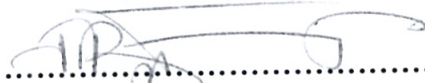
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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 30/09 2023.

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

# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF TRANS NZOIA FOR THE YEAR ENDED 30 JUNE, 2023

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Trans Nzoia set out on pages 1 to 33, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and

the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Trans Nzoia as at 30 June, 2023, 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 Public Finance Management Act, 2012, and County Governments Act, 2012.

## **Basis for Qualified Opinion**

### **1. Inaccuracies in the Cash and Cash Equivalents Balance**

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:

<b>Account Name</b>	<b>Balance as per Cash Book (Kshs.)</b>	<b>Balance as per Financial Statements (Kshs.)</b>	<b>Variance (Kshs.)</b>
Trans Nzoia County Development A/C	60,362,584	938	60,361,646
Trans Nzoia County Climate Change	17,830,000	28,830,000	(11,000,000)
Trans Nzoia County Standing Imprest A/C	4,850	5,150	(300)
Trans Nzoia County Urban Inst. Grant	20,621	345,682	(325,061)
Trans Nzoia County Deposit A/C	54,413,166	32,752,825	21,660,341

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.

### **2. Unsupported Fund Balance Brought Forward**

The statement of assets and liabilities reflects fund balance brought forward of Kshs.32,952,338 which varies with 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.

### **3. Unsupported Pending Accounts Payables**

Note 15 on other important disclosures reflects pending accounts payable, pending staff payables and other pending payables of Kshs.681,761,279, Kshs.431,078,078 and Kshs.50,064,782 respectively totalling Kshs.1,162,904,139. 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 and Asset Disposal Regulations, 2020 that requires that on receipt of an invoice or a fee note, a procuring entity shall make payment on first come first paid basis.

Pending bills of 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.

The amounts 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.

The balance also does not include Kshs.3,344,715,318 in respect of tax obligations outstanding as confirmed by the Kenya Revenue Authority.

In the circumstances, the regularity, accuracy and completeness of the pending payables balance of Kshs.1,162,904,139 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**

#### **Budgetary Control and Performance**

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 underfunding 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 funds of Kshs.1,548,128,526 or 17 % of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

### Key Audit Matters

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

### Other Matter

#### Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Although Management has indicated that the issues have been resolved, the matters remain unresolved as the Senate has not deliberated and issued recommendations on them.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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. Own Source Revenue Collection

##### 1.1 Unrealized Revenue

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 below:

Receipt	Final Targets (Kshs.)	Actual on Comparable Basis (Kshs.)	Budget Realization Difference (Kshs.)	% of Realization
Cess	36,300,000	44,117,710	(7,817,710)	122%
Land Rate	45,000,000	31,592,094	13,407,906	70%
Single/Business Permits	70,000,000	70,190,610	(190,610)	100%
Property Rent	8,000,000	8,605,361	(605,361)	108%
Parking Fees	80,000,000	55,940,128	24,059,872	70%

Receipt	Final Targets (Kshs.)	Actual on Comparable Basis (Kshs.)	Budget Realization Difference (Kshs.)	% of Realization
Market Fees	16,450,000	17,718,150	(1,268,150)	108%
Advertising	15,000,000	17,663,652	(2,663,652)	118%
Hospital Fees	300,000,000	213,285,123	86,714,877	71%
Public Health Service	2,400,000	5,410,593	(3,010,593)	225%
Physical Planning and Development	12,100,000	4,505,500	7,594,500	37%
Hire of County Assets	5,500,000	349,212	5,150,788	6%
Conservancy Administration	9,500,000	5,755,635	3,744,365	67%
Administration Control Fees and Charges	24,850,000	9,896,033	14,953,967	37%
Park Fees	100,000	-	100,000	0%
Other Fines, Penalties, and Forfeiture Fees	-	639,500	(639,500)	100%
Miscellaneous Receipts	-	832,462	(832,462)	100%
Amusement Permit	300,000	-	300,000	0%
Hydrological Investigation and Drilling of Boreholes	2,000,000	-	2,000,000	0%
Licensing of Extractive Resources	2,000,000	-	2,000,000	0%
<b>Totals Receipts</b>	<b>629,500,000</b>	<b>486,501,763</b>	<b>142,998,237</b>	<b>77%</b>

Regulation 63 (1) of the Public Finance Management (County Governments) Regulations, 2015 provides that, an accounting officer and a 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 departments or agencies.

Lower revenue collection leads to increased Government deficit, and may have negatively impacted on the implementation of planned programs.

## 1.2 Valuation Roll

The County 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.

In the circumstances, 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.

### **1.3 Long Outstanding Property Rates**

Review of records revealed that the County 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.

In the circumstances, the County Executive stands to lose the funds.

### **2. Proposed Rehabilitation and Modernization of Kenyatta Stadium Phase 1A - Kitale**

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 through contract number CGTN/GYSC/T001/2022-2023 and an amount totalling Kshs.143,193,500 was paid during the year. Though the construction works were still ongoing as observed during a site visit, it was not possible to review the contract 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.

This is contrary to Section 9(1)(e) of the Public Audit Act, 2015 which provides that, without prejudice to the powers given under the Constitution and this Act and for the purposes of carrying out his or her duties effectively, the Auditor-General, or an officer authorized for the purpose of this Act, shall have powers of unrestricted access to (i) all books, records, returns, reports, electronic or otherwise and other documents of entities listed under Article 229(4) of the Constitution.

In the circumstances, it was not possible to confirm whether the relevant laws were complied with in the contract award and management of the project and whether the resources were being used effectively and efficiently.

### **3. Construction of Office Space at the Bus Park**

A contractor was awarded tender No.1224732-2022 on 7 April, 2023 for construction of office space at the bus park at 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 audit matters were observed:

- i. Two (2) of the units do not have the steel casement windows fixed;
- ii. 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

- iii. The project was in use even though there were some undone works and had not been handed over by the contractor.

This is 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 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.

In the circumstances, the regularity of the expenditure could not be confirmed and the public may not have obtained value for the money invested in the project.

#### **4. The Proposed Construction of Kitale Multi-Storey Business Complex**

Trans Nzoia County Executive planned to construct a Multi Storey Business Complex Building in Kitale at a contract sum of Kshs.874,280,383. The contract awarded on 7 June, 2018 was to be implemented within twenty-five (25) months, ending 7 July, 2020. However, site 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.

In the circumstances, value for the money has not been obtained from the funds invested in the project.

#### **5. Construction of Trans Nzoia Teaching and Referral Hospital**

The construction of Trans Nzoia Teaching and Referral Hospital was awarded at a contract sum of Kshs.1,602,528,713. The construction was to be implemented in two (2) phases, with 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.

Review of records revealed that Phase 1 of the project was 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, 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.

In the circumstances, the completion of this project is doubtful despite large amounts of public resources invested from which no value is being derived.

#### **6. Construction of Trans Nzoia County Headquarters**

A contractor was awarded tender No. CGTN/PSM/129305-2022/2023 for construction of Trans Nzoia County Headquarters at a contract sum of Kshs.498,835,545 on

29 June, 2023. The contract period was one hundred and fifty-six (156) weeks. During the year ended 30 June, 2023, the County Executive paid Kshs.99,767,109 being 20% advance payment as per the special conditions to the contract. However, the following unsatisfactory matters were observed:

- i. Contrary to Section 83 (1) of the Public Procurement and Asset Disposal Act, 2015, prior to the award of the tender, the tender evaluation committee did not conduct due diligence to confirm the qualifications of the contractor before the award of the tender;
- ii. Contrary to Section 147(1) of the Public Procurement and Asset Disposal Act, 2015, the contractor did not submit an advance payment guarantee equivalent to the advance payment; and
- iii. Contrary to Condition of the contract number 14.2.3, the advance payment of Kshs.99,767,109 was paid without an advance payment interim certificate.

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.

## **7. Human Resource Management**

### **7.1 Employees Earning Net Pay of Less Than a Third of their Basic Salaries**

Review of payroll 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.

### **7.2 Excessive Expenditure on Wages and Benefits**

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 inhibits the ability to invest in programs that improve service delivery to the public.

### **7.3 Lack of Annual Recruitment Plan and Human Resource Plan**

Review of personnel records revealed that, two hundred and ninety-five (295) persons were recruited during the year. However, contrary to Section C.1.0(1) of Human Resource Policies and Procedures Manual for the County Public Service, 2017, the departments to which the employees were deployed did not prepare human resource plans and annual

recruitment plans. The basis on which the Board recruited the persons could therefore not be confirmed.

In the circumstances, the recruitment was irregularly done.

#### **7.4 Irregular Recruitment Process**

During the year, the County Public Service Board advertised for County Executive Committee Members, County Secretary and County Chief Officers positions. 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.

#### **7.5 Recruitment of Excess Security Warden**

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 B 6(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.

#### **7.6 Other Irregularities in Payroll Management**

Review of payroll for the year ended 30 June, 2023 revealed the following;

##### **7.6.1 Irregular Upward Change of Job Group**

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.

##### **7.6.2 Unexplained High Frequency of Arrears Payments**

Review of payroll revealed multiple instances of payment of arrears ranging from 1 to 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 makes the payments doubtful.

### **7.6.3 Change in Date of Birth to a Younger Age**

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.

### **7.6.4 Leave Allowance Overpayment**

Twenty-four (24) employees received overpayments of leave allowances totalling Kshs.1,210,194.

### **7.6.5 Non- IPPD Payroll**

The County Executive paid salaries totalling Kshs.103,341,955.75 outside the IPPD payroll during the year. It was not clear why employees who have been in service for long periods of time were not included in the Integrated Payroll and Personnel 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 Irregular Engagement of Casuals**

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 documentary evidence was provided to confirm that the casuals were approved by County Public Service Board contrary to the provisions of Section 37(3) of the Employment Act, 2007 and Part B16 of County Human Resource Manual 2013.

Further, it was observed that 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.

## **8. Late Remittance of Statutory Deductions**

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 proceedings for the recovery of the deduction and recover at a compound interest rate of three percent per month.

In the circumstances, the County Executive has not met its tax and pension obligations as required by the law and is therefore prone to avoidable additional costs in form of penalties and interests.

## **9. Irregular Procurement of Goods Vide Invalid Purchase Orders**

Contrary to Section 52 of the Public Finance Management (County Governments) Regulations, 2015, 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. Management has not explained why the invalid/expired purchase orders were not cancelled as required by law.

In the circumstances, the goods were delivered outside the contract periods of thirty (30) days from the date the department issued a purchase order.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Voided Payments**

Analysis of the system payments indicated that 1,060 transactions with a value of Kshs.812,635,285 were voided during the year. Management has not explained by way of 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.

There was therefore possibility of voiding transactions that had been approved by CoB for payment and replacing them with un-approved payments.

## **2. Lack of Budget Allocation for Internal Audit Department**

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, the County Executive did not have a budget allocation for the internal audit function.

In 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.

## **3. Lack of Adequate Internal Controls in Revenue Collection**

The following internal controls weaknesses were observed on revenue collection:

- 3.1** 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 collections of all revenue streams;
- 3.2** Revenue reports did not outline the challenges faced in revenue collections yet the revenue targets were not met; and
- 3.3** 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, there was no assurance that revenue collection by the County Executive was effective and efficient.

## **4. Unconfirmed Distribution of Items**

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.

In the circumstances, the basis for distribution of the items could not be confirmed.

The audit was conducted in accordance with ISSAIs 2315 and 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 the 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 overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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**

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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


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

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

22 February, 2024

9. Statement of Receipts and Payments for the year ended 30th June 2023

		FY 2022/2023	FY 2021/2022*
	Notes	Kshs	Kshs
<b>Receipts</b>			
Transfers from the CRF	1	7,752,954,391	7,569,801,006
Miscellaneous receipts		-	-
<b>Total receipts</b>		<b>7,752,954,391</b>	<b>7,569,801,006</b>
<b>Payments</b>			
Compensation of employees	2	3,259,544,723	2,908,416,393
Use of goods and services	3	1,082,836,121	1,201,401,824
Transfers to other government entities	4	1,488,335,817	1,516,216,708
Other grants and transfers	5	120,000,000	25,000,000
Acquisition of assets	6	1,398,729,368	1,782,559,268
Other payments	7	219,107,966	422,632,918
<b>Total payments</b>		<b>7,568,553,995</b>	<b>7,856,227,110</b>
<b>Surplus/deficit*</b>		<b>184,400,397</b>	<b>(286,426,104)</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 30/09 2023 and signed by:



Chief Officer

Name: CPA. Emmanuel Masungo

ICPAK Member Number: 19966



Head of Accounting Services

Name: 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 2023

10. Statement of Assets and Liabilities as at 30th June 2023

		FY 2022/2023	FY 2021/2022
	Notes	Kshs	Kshs
<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	8A	250,580,997	110,200,648
Cash balances	8B	-	-
<b>Total cash and cash equivalents</b>		<b><u>250,580,997</u></b>	<b><u>110,200,648</u></b>
Outstanding imprests and advances	9	5,425,000	-
<b>Total financial assets</b>		<b>256,005,997</b>	<b>110,200,648</b>
<b>Financial liabilities</b>			
Deposits and retentions	10	38,653,262	16,262,490
<b>Net financial assets</b>		<b>217,352,735</b>	<b>93,938,158</b>
<b>Represented by</b>			
Fund balance b/fwd.	11	32,952,338	380,364,263
Prior year adjustments		-	-
Surplus/deficit for the year		184,400,397	(286,426,104)
<b>Net financial position</b>		<b>217,352,734</b>	<b>93,938,158</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 30/09 2023 and signed by:



.....  
Chief Officer

Name: CPA. Emmanuel Masungu

ICPAK Member Number: 19966



.....  
Head of Accounting Services

Name: CPA. Benard L. Madegwa

ICPAK Member Number: 17944

11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2023

		FY 2022/2023	FY 2021/2022
	Notes	Kshs	Kshs
<b>Receipts from operating income</b>			
Transfers from the CRF	1	7,752,954,391	7,569,801,006
Miscellaneous receipts		-	-
<b>Total receipts from operating income</b>		<b>7,752,954,391</b>	<b>7,569,801,006</b>
<b>Payments for operating expenses</b>			
Compensation of employees	2	(3,259,544,723)	(2,908,416,393)
Use of goods and services	3	(1,082,836,121)	(1,201,401,824)
Transfers to other government entities	4	(1,488,335,817)	(1,516,216,708)
Other grants and transfers	5	(120,000,000)	(25,000,000)
Other payments	7	(219,107,966)	(422,632,918)
<b>Total payments for operating expenses</b>		<b>(6,169,824,626)</b>	<b>(6,073,667,842)</b>
<b>Net receipts/ (payments) from operations</b>		<b>1,583,129,765</b>	<b>1,496,133,164</b>
<b>Adjusted for:</b>			
Decrease/(increase) in outstanding imprests & advances	9	(5,425,000)	2,133,100
Increase/(decrease) in deposits and retentions	10	22,390,773	11,075,219
<b>Net cash flow from operating activities</b>		<b>1,600,095,538</b>	<b>1,509,341,483</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	6	-1,398,729,368	-1,782,559,268
<b>Net cash flows from investing activities</b>		<b>-1,398,729,368</b>	<b>-1,782,559,268</b>
<b>Net increase in cash and cash equivalents</b>		<b>201,366,169</b>	<b>-273,217,785</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>49,214,828</b>	<b>383,418,433</b>
<b>Cash and cash equivalents at end of the year</b>		<b>250,580,997</b>	<b>110,200,649</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

30<sup>th</sup> 09 2023 and signed by:



Chief Officer  
Name: CPA. Emmanuel Masungu  
ICPAK Member Number: 19966



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


**TRANS NZOIA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

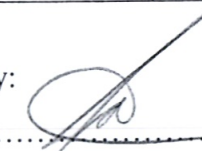
**12. A. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup>**

**June 2023**

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	8,683,642,026	433,040,494	9,116,682,520	7,752,954,391	1,363,728,129	85%
Other receipts	-	-	-	-	-	
<b>Total</b>	<b>8,683,642,026</b>	<b>433,040,494</b>	<b>9,116,682,520</b>	<b>7,752,954,391</b>	<b>1,363,728,129</b>	<b>85%</b>
<b>Payments</b>						
Compensation of employees	2,954,740,787	82,325,041	3,037,065,828	3,259,544,723	(222,478,895)	107%
Use of goods and services	1,344,010,517	147,169,071	1,491,179,588	1,082,836,121	408,343,467	73%
Transfers to other government units	1,944,070,073	(276,998,526)	1,667,071,547	1,488,335,817	178,735,730	89%
Other grants and transfers	135,000,000	-	135,000,000	120,000,000	15,000,000	89%
Acquisition of assets	2,216,492,801	276,196,441	2,492,689,242	1,398,729,368	1,093,959,874	56%
Other Payments	89,327,848	204,348,467	293,676,315	219,107,966	74,568,350	75%
<b>Total</b>	<b>8,683,642,026</b>	<b>433,040,494</b>	<b>9,116,682,520</b>	<b>7,568,553,995</b>	<b>1,548,128,526</b>	<b>83%</b>
<b>Surplus/(Deficit)</b>						

The County Executive's financial statements were approved on 30/09 2023 and signed by:

.....  
  
 Chief Officer  
 Name: CPA. Emmanuel Mausngo  
 ICPAK Member Number: 19966

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


County Government of Trans Nzoia  
County Executive

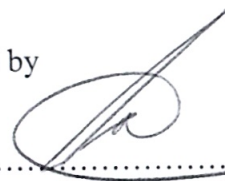
Annual Report and Financial Statements for the year ended June 30 2023

12B Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2023

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	5,314,514,869	492,842,579	5,807,357,448	5,622,816,484	184,540,964	97%
Other receipts	-	-	-	-	-	
<b>Total</b>	<b>5,314,514,869</b>	<b>492,842,579</b>	<b>5,807,357,448</b>	<b>5,622,816,484</b>	<b>184,540,964</b>	<b>97%</b>
<b>Payments</b>						
Compensation of employees	2,954,740,787	82,325,041	3,037,065,828	3,259,544,723	(222,478,895)	107%
Use of goods and services	1,344,010,517	147,169,071	1,491,179,588	1,082,836,121	408,343,467	73%
Transfers to other government units	791,435,717	59,000,000	850,435,717	828,267,954	22,167,763	97%
Other grants and transfers	135,000,000	-	135,000,000	120,000,000	15,000,000	89%
Acquisition of assets	-	-	-	-	-	
Other payments	89,327,848	204,348,467	293,676,315	219,107,966	74,568,350	75%
<b>Total</b>	<b>5,314,514,869</b>	<b>492,842,579</b>	<b>5,807,357,448</b>	<b>5,509,756,763</b>	<b>297,600,685</b>	<b>95%</b>
<b>Surplus/(deficit)</b>	-	-	-	-	-	

The County Executive's financial statements were approved on 30/09 2023 and signed by


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

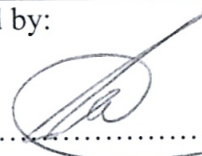
  
.....  
Head of Accounting Services  
Name: CPA. Benard L. Madegwa  
ICPAK Member Number: 17944

12C Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	A	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	3,369,127,157	(59,802,085)	3,309,325,072	2,130,137,907	1,179,187,165	64%
Other receipts	-	-	-	-	-	-
<b>Total</b>	<b>3,369,127,157</b>	<b>(59,802,085)</b>	<b>3,309,325,072</b>	<b>2,130,137,907</b>	<b>1,179,187,165</b>	<b>64%</b>
<b>Payments</b>						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Transfers to other government units	1,152,634,356	(335,998,526)	816,635,830	660,067,863	156,567,967	81%
Other grants and transfers	-	-	-	-	-	-
Acquisition of assets	2,216,492,801	276,196,441	2,492,689,242	1,398,729,368	1,093,959,874	56%
Other payments	-	-	-	-	-	-
<b>Totals</b>	<b>3,369,127,157</b>	<b>(59,802,085)</b>	<b>3,309,325,072</b>	<b>2,058,797,231</b>	<b>1,250,527,841</b>	<b>62%</b>
<b>Surplus/(deficit)</b>	-	-	-	-	-	-

The County Executive's financial statements were approved on 30/09 2023 and signed by:

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

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

**13. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2023**

	Budget Execution by Program FY 2022/23	Approved Budget FY 2022/23	Approved Supp II Budget FY 2022/23	Actual Annual Expenditure FY 2022/23	Variance	Absorption %
<b>4261</b>	<b>Agriculture, Livestock</b>	<b>878,263,980.00</b>	<b>884,127,374.00</b>	<b>662,018,445.45</b>	<b>222,108,928.55</b>	<b>81.8</b>
<b>P1</b>	<b>Crop Development</b>	<b>602,032,234.00</b>	<b>625,654,123.00</b>	<b>420,832,966.45</b>	<b>204,821,156.55</b>	<b>77.0</b>
Sp1.1	Crop Diversification	528,517,155.00	545,189,044.00	382,586,915.60	162,602,128.40	81.4
Sp1.2	Post-harvest management and value addition	73,515,079.00	80,465,079.00	38,246,050.85	42,219,028.15	47.5
<b>P2</b>	<b>Administrative And Support Services</b>	<b>276,231,746.00</b>	<b>258,473,251.00</b>	<b>241,185,477.00</b>	<b>17,287,774.00</b>	<b>93.3</b>
Sp2.1	Administrative And Support Services	276,231,746.00	258,473,251.00	241,185,477.00	17,287,774.00	93.3
<b>4262</b>	<b>Trade, Commerce and Industry</b>	<b>160,670,966.00</b>	<b>189,370,068.00</b>	<b>138,502,281.25</b>	<b>50,867,786.75</b>	<b>73.1</b>
<b>P1</b>	<b>Medium and small Enterprises</b>	<b>97,257,025.00</b>	<b>132,000,000.00</b>	<b>86,633,153.65</b>	<b>45,366,846.35</b>	<b>65.6</b>
Sp1.1	Medium and small Enterprises	97,257,025.00	132,000,000.00	86,633,153.65	45,366,846.35	65.6
<b>P2</b>	<b>Administrative And Support Services</b>	<b>63,413,941.00</b>	<b>57,370,068.00</b>	<b>51,869,127.60</b>	<b>5,500,940.40</b>	<b>90.4</b>
Sp2.1	Administrative And Support Services	63,413,941.00	57,370,068.00	51,869,127.60	5,500,940.40	90.4
<b>4263</b>	<b>Water, Environment and Natural Resources</b>	<b>560,993,684.00</b>	<b>353,252,388.00</b>	<b>232,064,470.05</b>	<b>121,917.95</b>	<b>65.7</b>
<b>P1</b>	<b>Environment management and protection</b>	<b>462,499,115.00</b>	<b>272,086,871.00</b>	<b>161,162,532.95</b>	<b>110,924,338.05</b>	<b>59.2</b>
Sp1.1	Waste Management	462,499,115.00	272,086,871.00	161,162,532.95	110,924,338.05	59.2
<b>P2</b>	<b>Administrative And Support Services</b>	<b>98,494,569.00</b>	<b>81,165,517.00</b>	<b>70,901,937.10</b>	<b>10,263,579.90</b>	<b>87.4</b>
Sp2.1	Administrative And Support Services	98,494,569.00	81,165,517.00	70,901,937.10	10,263,579.90	87.4
<b>4264</b>	<b>Public Works, Roads and Infrastructure</b>	<b>619,817,449.00</b>	<b>582,538,943.00</b>	<b>409,873,976.40</b>	<b>172,664,966.60</b>	<b>70.4</b>
<b>P1</b>	<b>Road Construction and Road Maintenance</b>	<b>417,879,580.00</b>	<b>428,757,955.00</b>	<b>267,291,345.80</b>	<b>161,466,609.20</b>	<b>62.3</b>
Sp1.1	Maintenance of Roads	417,879,580.00	428,757,955.00	267,291,345.80	161,466,609.20	62.3
<b>P2</b>	<b>Administrative And Support Services</b>	<b>201,937,869.00</b>	<b>153,780,988.00</b>	<b>142,582,630.60</b>	<b>11,198,357.40</b>	<b>92.7</b>
Sp2.1	Administrative And Support Services	201,937,869.00	153,780,988.00	142,582,630.60	11,198,357.40	92.7
<b>4266</b>	<b>Lands, Housing and Urban Planning</b>	<b>198,021,203.00</b>	<b>270,185,556.00</b>	<b>73,899,504.00</b>	<b>196,286,052.00</b>	<b>27.4</b>
<b>P1</b>	<b>Administrative And Support Services</b>	<b>198,021,203.00</b>	<b>270,185,556.00</b>	<b>73,899,504.00</b>	<b>196,286,052.00</b>	<b>27.4</b>
Sp1.1	Administrative And Support Services	198,021,203.00	270,185,556.00	73,899,504.00	196,286,052.00	27.4
<b>4267</b>	<b>Gender, Sports, Culture and Tourism</b>	<b>196,049,082.00</b>	<b>305,629,002.00</b>	<b>295,170,666.35</b>	<b>10,458,335.65</b>	<b>96.6</b>
<b>P1</b>	<b>Culture development and promotion</b>	<b>140,341,180.00</b>	<b>255,582,445.00</b>	<b>246,367,042.60</b>	<b>9,215,402.40</b>	<b>96.4</b>
Sp1.1	Culture development	140,341,180.00	255,582,445.00	246,367,042.60	9,215,402.40	96.4
<b>P2</b>	<b>Administrative And Support Services</b>	<b>55,707,902.00</b>	<b>50,046,557.00</b>	<b>48,803,623.75</b>	<b>1,242,933.25</b>	<b>97.5</b>
Sp2.1	Administrative And Support Services	55,707,902.00	50,046,557.00	48,803,623.75	1,242,933.25	97.5
<b>4268</b>	<b>Public Service Management</b>	<b>725,059,978.00</b>	<b>841,701,885.00</b>	<b>754,658,136.30</b>	<b>87,043,748.70</b>	<b>89.7</b>

<b>P1</b>	<b>Infrastructure Development</b>	<b>148,127,077.00</b>	<b>238,668,227.00</b>	<b>164,323,740.45</b>	<b>74,344,486.55</b>	<b>68.9</b>
Sp1.1	Supervision and Management of Projects	148,127,077.00	238,668,227.00	164,323,740.45	74,344,486.55	68.9
<b>P2</b>	<b>Administrative And Support Services</b>	<b>576,932,901.00</b>	<b>603,033,658.00</b>	<b>590,334,395.85</b>	<b>12,699,262.15</b>	<b>97.9</b>
Sp2.1	Administrative And Support Services	576,932,901.00	603,033,658.00	590,334,395.85	12,699,262.15	97.9
<b>4269</b>	<b>Education and ICT</b>	<b>643,305,145.00</b>	<b>699,043,835.00</b>	<b>566,375,009.80</b>	<b>132,668,825.20</b>	<b>81.0</b>
<b>P1</b>	<b>Vocational Training Development</b>	<b>152,658,774.00</b>	<b>98,400,000.00</b>	<b>65,940,019.75</b>	<b>32,459,980.25</b>	<b>67.0</b>
Sp1.1	Vocational Training Development	152,658,774.00	98,400,000.00	65,940,019.75	32,459,980.25	67.0
<b>P2</b>	<b>Administrative And Support Services</b>	<b>490,646,371.00</b>	<b>600,643,835.00</b>	<b>500,434,990.05</b>	<b>100,208,844.95</b>	<b>83.3</b>
Sp2.1	Administrative And Support Services	490,646,371.00	600,643,835.00	500,434,990.05	100,208,844.95	83.3
<b>4270</b>	<b>Finance</b>	<b>693,159,565.00</b>	<b>1,151,827,509.00</b>	<b>1,123,475,533.00</b>	<b>28,351,976.00</b>	<b>97.5</b>
<b>P1</b>	<b>Administrative and Support Services</b>	<b>693,159,565.00</b>	<b>1,151,827,509.00</b>	<b>1,123,475,533.00</b>	<b>28,351,976.00</b>	<b>97.5</b>
Sp1.1	Supervision and Management of Projects	222,295,289.00	415,114,306.00	408,192,998.00	6,921,308.00	98.3
Sp1.2	Administrative And Support Services	470,864,276.00	736,713,203.00	715,282,535.00	21,504,668.00	97.1
<b>4272</b>	<b>Governance</b>	<b>161,532,719.00</b>	<b>209,709,647.00</b>	<b>194,116,941.55</b>	<b>15,592,705.45</b>	<b>92.6</b>
<b>P1</b>	<b>Infrastructure Development</b>	<b>10,000,000.00</b>	<b>25,000,000.00</b>	<b>16,161,152.15</b>	<b>8,838,847.85</b>	<b>64.6</b>
Sp1.1	Supervision and Management of Projects	10,000,000.00	25,000,000.00	16,161,152.15	8,838,847.85	64.6
<b>P2</b>	<b>Administrative And Support Services</b>	<b>151,532,719.00</b>	<b>184,709,647.00</b>	<b>177,955,789.40</b>	<b>6,753,857.60</b>	<b>96.3</b>
Sp2.1	Administrative And Support Services	151,532,719.00	184,709,647.00	177,955,789.40	6,753,857.60	96.3
<b>4273</b>	<b>County Public Service Board</b>	<b>96,615,170.00</b>	<b>77,567,287.00</b>	<b>36,603,780.35</b>	<b>40,963,506.65</b>	<b>47.2</b>
<b>P1</b>	<b>Governance and County Values</b>	<b>13,465,000.00</b>	<b>8,465,000.00</b>	<b>3,178,942.70</b>	<b>5,286,057.30</b>	<b>37.6</b>
Sp1.1	Infrastructure Development	13,465,000.00	8,465,000.00	3,178,942.70	5,286,057.30	37.6
<b>P2</b>	<b>Administrative And Support Services</b>	<b>83,150,170.00</b>	<b>69,102,287.00</b>	<b>33,424,837.65</b>	<b>35,677,449.35</b>	<b>48.4</b>
Sp2.1	Administrative And Support Services	83,150,170.00	69,102,287.00	33,424,837.65	35,677,449.35	48.4
<b>4275</b>	<b>Health Corporate</b>	<b>2,510,852,759.00</b>	<b>2,416,032,616.00</b>	<b>2,124,085,774.60</b>	<b>291,946,841.40</b>	<b>87.2</b>
<b>P1</b>	<b>Administrative and Support Services</b>	<b>2,510,852,759.00</b>	<b>2,416,032,616.00</b>	<b>2,124,085,774.60</b>	<b>291,946,841.40</b>	<b>87.2</b>
Sp1.1	Preventive Health Services	607,889,496.00	385,617,890.00	99,520,770.75	286,097,119.25	25.8
Sp1.2	Administrative And Support Services	1,902,963,263.00	2,030,414,726.00	2,007,888,134.75	22,526,591.25	98.9
<b>4277</b>	<b>Economic Planning</b>	<b>66,994,733.00</b>	<b>72,612,482.00</b>	<b>16,676,869.10</b>	<b>55,935,612.90</b>	<b>23.0</b>
<b>P1</b>	<b>County Research and Development Planning</b>	<b>20,300,000.00</b>	<b>16,300,000.00</b>	<b>4,382,117.25</b>	<b>11,917,882.75</b>	<b>26.9</b>
Sp1.1	County Development Planning Services	20,300,000.00	16,300,000.00	4,382,117.25	11,917,882.75	26.9
<b>P2</b>	<b>Administrative And Support Services</b>	<b>46,694,733.00</b>	<b>56,312,482.00</b>	<b>12,294,751.85</b>	<b>44,017,730.15</b>	<b>21.8</b>
Sp2.1	Administrative And Support Services	46,694,733.00	56,312,482.00	12,294,751.85	44,017,730.15	21.8
<b>4278</b>	<b>Municipality Board of Kitale</b>	<b>129,755,000.00</b>	<b>67,280,215.00</b>	<b>15,231,265.00</b>	<b>52,048,950.00</b>	<b>22.6</b>

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P1	Administrative And Support Services	129,755,000.00	67,280,215.00	15,231,265.00	52,048,950.00	22.6
Sp1.1	Administrative And Support Services	129,755,000.00	67,280,215.00	15,231,265.00	52,048,950.00	22.6
4279	County Attorney	81,250,000.00	62,503,120.00	38,537,449.00	23,965,671.00	61.7
P1	Administrative And Support Services	81,250,000.00	62,503,120.00	38,537,449.00	23,965,671.00	61.7
Sp1.1	Administrative And Support Services	81,250,000.00	62,503,120.00	38,537,449.00	23,965,671.00	61.7
4271	County Assembly	961,300,593.00	933,300,593.00	909,439,764.00	23,860,829.00	97.4
P1	Administrative And Support Services	961,300,593.00	933,300,593.00	909,439,764.00	23,860,829.00	97.4
Sp1.1	Administrative And Support Services	961,300,593.00	933,300,593.00	909,439,764.00	23,860,829.00	97.4
	<b>Grand Total</b>	<b>8,683,642,026.00</b>	<b>9,116,682,520.00</b>	<b>7,568,553,995.00</b>	<b>1,548,128,526.00</b>	<b>83.7</b>

#### **14. 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 are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

##### **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 related cash has been received by the Executive.

###### **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 of 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.

**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.

**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 2023 this amounted to KShs 32,752,825 compared to KShs 10,362,053 in prior period as indicated on note 9. (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 is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**i) Third Party Deposits and Retention**

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

**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, 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 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 original budget was approved by the County Assembly on 18th May, 2022 for the period 1<sup>st</sup> July 2023 to 30 June 2023 as required by law. There was one supplementary budget passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**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 may 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.

15. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,118,523,008	898,538,313
Total exchequer releases for quarter 2	1,265,016,177	2,068,436,987
Total exchequer releases for quarter 3	1,463,859,861	2,514,025,394
Total exchequer releases for quarter 4	3,905,555,345	2,088,800,313
<b>Total</b>	<b>7,752,954,391</b>	<b>7,569,801,006</b>

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

2. Compensation of Employees

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Basic salaries of permanent employees	1,763,329,090	1,553,570,733
Basic wages of temporary employees	101,587,741	101,588,787
Personal allowances paid as part of salary	1,328,972,691	1,212,370,033
Employer contribution to compulsory national social schemes	5,664,500	2,284,300
Employer contribution to compulsory national health insurance schemes	59,990,701	38,422,317
Other personnel payments	-	180,222
<b>Total</b>	<b>3,259,544,723</b>	<b>2,908,416,393</b>

**3. Use of Goods and Services**

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Utilities, supplies and services	67,804,031	72,450,216
Communication, supplies and services	8,076,182	7,753,132
Domestic travel and subsistence	83,290,185	109,318,951
Foreign travel and subsistence	-	13,508,852
Printing, advertising and information supplies & services	7,699,079	31,553,080
Rent and Rates	2,067,181	518,852
Training expenses	51,609,148	67,661,781
Hospitality supplies and services	66,975,585	69,067,425
Insurance costs	234,352,050	211,383,181
Specialized materials and services	275,230,736	264,726,050
Office and general supplies and services	25,928,619	70,657,485
Fuel, oil and lubricants	33,871,440	10,813,721
Other operating expenses (including bank charges)	200,120,145	201,157,225
Routine maintenance – vehicles and other transport equipment	18,934,552	42,203,364
Routine maintenance – other assets	6,877,188	28,628,510
<b>Total</b>	<b>1,082,836,121</b>	<b>1,201,401,824</b>

**4. Transfer to other Government entities**

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
<b>Transfers to county government entities</b>		
County Assembly	909,439,764	772,553,455
Other capital grants and transfers	357,370,123	563,146,707
Transfer to other current transfers and subsidies	221,525,929	180,516,546
<b>Total</b>	<b>1,488,335,817</b>	<b>1,516,216,708</b>

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**5. Other Grants and Transfers**

	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits	120,000,000	25,000,000
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
<b>Total</b>	<b>120,000,000</b>	<b>25,000,000</b>

**6. Acquisition of Assets**

<b>Non- financial assets</b>	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of buildings	-	-
Construction of buildings	270,820,519	275,948,775
Refurbishment of buildings	1,523,567	20,544,558
Construction of roads	353,838,982	233,231,152
Construction and civil works	644,874,097	753,042,782
Overhaul and refurbishment of construction & civil works	-	164,493,913
Purchase of vehicles and other transport equipment	65,420,981	-
Purchase of Office Furniture and General Equipment	-	718,887
Purchase of office furniture and general equipment	13,145,165	17,288,099
Purchase of specialized plant, equipment and machinery	31,025,100	1,474,138
Rehabilitation and renovation of plant, machinery and equip.	-	5,133,572
Purchase of certified seeds, breeding stock and live animals	12,983,986	4,983,035
Research, studies, project preparation, design & supervision	-	4,249,942
Rehabilitation of civil works	596,860	289,168,025
Acquisition of ICT Equipment's	-	17,288,099
Acquisition of land	4,500,112	12,282,390
Acquisition of intangible assets	-	-
<b>Total acquisition of financial assets</b>	<b>1,398,729,368</b>	<b>1,782,559,268</b>
<b>Total acquisition of assets</b>	<b>1,398,729,368</b>	<b>1,782,559,268</b>

7. Other Payments

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Budget Reserves	219,107,966	422,632,918
Other payments ( <i>specify/breakdown</i> )	-	-
<b>Total</b>	<b>219,107,966</b>	<b>422,632,918</b>

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**8. Cash and Bank Balances**

**8A. Bank Balances**

<b>Name Of Bank, Account Name &amp; Currency</b>	<b>Indicate whether Rec, Dev, Dep e.t.c</b>	<b>2021-2022</b>	<b>2020-2021</b>
		<b>Kshs</b>	<b>Kshs</b>
Central Bank of Kenya-1000171154	Trans Nzoia County Recurrent A/C	477	45,646
Central Bank of Kenya-1000171081	Trans Nzoia County Development A/C	938	51,469
Central Bank of Kenya-1000284738	Trans Nzoia County RD. Maint L/Fund	16,294,715	16,294,715
Central Bank of Kenya-1000347252	Trans Nzoia County Special Purpose A/C	3,033,227	891,152
Central Bank of Kenya-1000369396	Trans Nzoia County NARIGP SPA	-	1
Central Bank of Kenya-1000380958	Trans Nzoia County KDSP	162,224,508	1,789,203
Central Bank of Kenya-	Trans Nzoia County Agricultural Sector Development Support Programme II	-	12,010,913
Central Bank of Kenya-1000284749	Trans Nzoia County Deposit A/C	32,752,825	10,362,053
Central Bank of Kenya-1000369426	Trans Nzoia County Village Poly A/C	856,226	856,226
Central Bank of Kenya-1000547367	Trans Nzoia County Climate Change	28,830,000	0
Central Bank of Kenya-1000454687	Trans Nzoia County Special Purp A/C Covid-19	647,854	647,854
Eco.Bank, Kitale -010321502536201	Kitale HOSPITAL Social A/C		-
Equity Bank, Kitale -033060729452	Revenue Collection A/C		-
Equity Bank, Kitale -0330263870915	Stalled Project A/C	14,327	14,327
Equity Bank, Kitale -0330279238289	Trans Nzoia County Urban Inst. Grant	20,612	345,682
Equity Bank, Kitale -0330660875558	Trans Nzoia County Standing Imprest A/C	4,850	5,150
Chase Bank, Kitale -0402234113002	County Government of Trans Nzoia Retention A/C	5,900,437	5,900,437
Kenya Commercial Bank, Kitale-1236937872	NARIGP Operations Ac	-	-
Kenya Commercial Bank, Kitale-115802113	Health A/C		-
Kenya Commercial Bank, Kitale-1236850106	Agricultural Support Development Programme	-	-
<b>Total</b>		<b>250,580,997</b>	<b>49,214,828</b>

*Note: The amount is as per amount in the cash book and bank reconciliation statement. These balances do not include bank balances for self-reporting entities and revenue collection accounts (these are in ROR reports) as at reporting date.*

9. Outstanding imprests and advances

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Government Imprests	5,425,000	-
Salary Advance	-	-
Clearance accounts	-	-
<b>Total</b>	<b>5,425,000</b>	<b>-</b>

Breakdown of Imprest and Salary Advance per Department	FY 2022/2023	FY 2021/2022
Imprest	Kshs	Kshs
Economic Planning	291,900	-
Environment, Water and Natural Resources	1,728,800	-
Finance	2,058,700	-
Governance	1,135,000	-
Health Corporate Services	58,200	-
Lands, Housing and Physical Planning	152,400	-
<b>Grand Total</b>	<b>5,425,000</b>	<b>-</b>

10. Deposits and Retention

	FY 2022/2023		FY 2021/2022	
	Kshs		Kshs	
Deposits	32,752,825		10,362,053	
Retention Monies	5,900,437		5,900,437	
<b>Total</b>	<b>38,653,262</b>		<b>16,262,490</b>	
Ageing analysis for	38,653,262		16,262,490	
<b>Ageing analysis: (deposits and retentions)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	22,390,772	58%	9,982,529	61%
1-2 years	9,982,053	26%	379,524	2%
2-3 years	1,472,690	4%	4,807,747	30%
Over 3 years	4,807,747	12%	1,092,690	7%
<b>Total (tie to above total)</b>	<b>38,653,262</b>	<b>100%</b>	<b>16,262,490</b>	<b>100%</b>

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**11. Fund Balance Brought Forward**

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Bank Accounts	49,214,828	383,418,433
Cash in Hand	-	-
Outstanding Imprests and Advances	-	2,133,100
Third party deposits and retention	(16,262,490)	(5,187,270)
<b>Total</b>	<b>32,952,338</b>	<b>380,364,263</b>

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

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Imprest and Advances as at 1 <sup>st</sup> July (A)	-	-
Imprest and Advances as at 30 <sup>th</sup> June (B)	5,425,000	-
(Increase)/ Decrease in Imprest and Advances (C=(B-A))	<b>(5,425,000)</b>	-

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

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Deposits and Retentions as at 1 <sup>st</sup> July (A)	16,262,490	5,187,271
Deposits and Retention as at 30 <sup>th</sup> June (B)	38,653,262	16,262,490
Increase/ (Decrease) in Deposits and Retentions C= B-A	<b>22,390,773</b>	<b>11,075,219</b>

**14. Prior Year Adjustments**

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Adjustments on bank account balances	60,985,820	-
<b>Total</b>	<b>60,985,820</b>	-

15. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	453,655,246	-	(352,375,146)	101,280,100
Construction of Civil Works	105,623,255	57,611,876	(-)	163,235,131
Supply of Goods	164,745,534	61,757,346	(-)	226,502,880
Supply of Services	97,525,848	93,217,320	(-)	190,743,168
<b>Total</b>	<b>821,549,884</b>	<b>212,586,542</b>	<b>(352,375,146)</b>	<b>681,761,278</b>

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management	94,651,052	-	(94,651,052)	-
Middle management	-	431,078,078	(-)	431,078,078
Unionsable employees	-	-	(-)	-
Others	-	-	(-)	-
<b>Total</b>	<b>94,651,052</b>	<b>431,078,078</b>	<b>(94,651,052)</b>	<b>431,078,078</b>

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	107,953,878	-	(57,889,096)	50,064,782
Amounts due to County Government Entities	-	-	(-)	-
Amounts due to Third Parties	-	-	(-)	-
<b>Total</b>	<b>107,953,878</b>	<b>-</b>	<b>(57,889,096)</b>	<b>50,064,782</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

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
<b><u>Transfers To Related Parties</u></b>		
Transfer to the County Assembly	909,439,764	772,553,455
Transfers to Other County Government Entities	357,370,123	563,146,707
Transfers to Development Projects	221,525,929	172,987,494
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	-	-
<b>Total Transfers To Related Parties</b>	<b>1,488,335,817</b>	<b>1,508,687,656</b>
<b><u>Transfers From Related Parties</u></b>		
Transfers From the CRF	7,752,954,391	6,611,265,058
Transfers From National Government MDAs	-	231,945,167
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
<b>Total Transfers From Related Parties</b>	<b>7,752,954,391</b>	<b>6,843,210,225</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.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Trans Nzoia County Youth and Women Development Fund	4 <sup>th</sup> June 2014	Social Hall	Chief Officer of GENDER
Trans Nzoia County Elimu Bursary Fund		-	Chief Officer of Education
Trans Nzoia County Nawiri Fund	5 <sup>th</sup> May 2015	Fire Yard	Chief Officer of Trade
Trans Nzoia County Public Service Board	10 <sup>th</sup> July 2013	Near Mt Elgon Hospital	Secretary to the Board
National Agricultural Rural and Inclusive Growth Project-NARIGP	1 <sup>st</sup> September 2017	County Commissioners office	Chief Officer of Agriculture
Kitale Municipality	2019	Kitale Ardhi House	Municipal Manager

### 16. 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.

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)
1.	Unaccounted for Office Stationeries and Cleaning Materials	Counter Receipt Vouchers (S13), Counter Requisition and issue vouchers (S11) and Stores Ledger Card (S3) are hereby availed for audit review	Not Resolved	2023
2.	Failure to Receipt Revenue	The amount of Kshs. 18,206,230 relates to direct deposits (land rate) to the bank statement by the public and bank slips are not presented to the county treasury	Resolved	2023
3.	Anomalies in Other Operating Expenses	The payments were actually made for eligible pending bills which were erroneously omitted from the schedule of the pending bills attached to the FY2020/21 Financial Statements	Resolved	2023
4.	Misclassification of Expenditure Under Construction and Civil Works	The items were erroneously classified under the construction and civil works in the budget and therefore reported under the same. Going forward during budgeting measures will be put in place to avoid such misclassification	Not Resolved	2023
5.	Unsupported Expenditure on Construction of Roads	The requisitions, tender advertisements, appointment letters for tender opening and evaluation committee members, tender opening and evaluation minutes, priced bills of quantities, measurement of works and site inspection minutes are hereby presented for audit review	Not Resolved	2023
6.	Unsupported Cash and Cash Equivalent	This balances are declared in the bank balances as differed income since by	Resolved	2023

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)
		the end of the financial year the amounts had not been spent.		
7.	Lack of Disclosure of Assets in Summary of Non-Current Asset Register	The County has formed a section in Finance Department to be in charge of Asset Management. The section is in the process of updating the Asset Register to conform with Guidelines on Asset and liability Management in the Public Sector of March 2020 issued by the cabinet secretary to the National Treasury.	Resolved	2023
<b>Key Audit Matters</b>				
<b>Other Matters</b>				
1.	Budgetary Control and Performance	The underfunding and under expenditure was due to delays in exchequer releases. However, the same have been reallocated to FY 2022/2023 to allow implementation of the delayed programs.	Not Resolved	2023
2.	Accumulation of Pending Accounts Payables	The County has appointed a task force vide Gazette Notice Vol. CXXIV-No. 218 of 21st October, 2022 (Appendix 6) to look into the pending bills issue	Resolved	2023
3.	1. Unresolved Prior Year Matters	Some of the prior year issues were noted and resolved by the management and recommendations done	Resolved	2023
<b>Basis for Conclusion</b>				
1.	Acquisition of Assets			
1.1	Variance on Parcels of Public Land within Kitale Municipality	The audit concern is well noted and appreciated. The County intends to carry out an audit to establish the circumstances under which the parcels of land were transferred for private use.	Not Resolved	2023
1.2	Incomplete Asset Management Records	We are in the process of preparing a fixed asset register in compliance with the guidelines in line with policy,	Resolved	2023

*County Government of Trans Nzoia  
County Executive  
Annual Report and Financial Statements for the year ended June 30 2023*

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)
		guidelines and templates issued by PSASB with concurrence of the Cabinet Secretary, National Treasury and Planning. In addition, we are considering adoption of other reports previously prepared by the CALC (County Assets and Liabilities Committee) in the preparation of the Assets Register.		
1.3	Implementation of The Proposed Construction of Kitale Multi-Storey Business Complex	The observation is well noted and appreciated. The Management has set up a committee to look at the shortcomings of the construction. The committee is then expected to write up a report and recommendations on the same	Not Resolved	2023
2.	Proposed Construction of Trans Nzoia County Teaching and Referral Hospital	The observation is well noted and appreciated. The Management has set up a committee to look at the shortcomings of the construction. The committee is then expected to write up a report and recommendations on the same.	Not Resolved	2023
3.	Lack of a Detailed Procurement Plans and Implementation of the E-Procurement System	The audit concern is well noted and appreciated. We commit to be more comprehensive in future in preparation of the procurement plan. We have since implemented the E-Procurement System	Not Resolved	2023
4.	Compensation of Employees			
4.1	Non-Compliance with the One Third of Basic Pay	Employees on the last month of their retirement in most cases do not earn full salaries thus their net pay salaries fall below 1/3 of their basic salaries Staff who are issued with imprest but have not surrendered are automatically	Not Resolved	2023

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)
		deducted hence the same affect their net pay.		
4.2	Anomalies in Contractual and Temporary Employees	The Board appreciates the fact that mandatory retirement age for officers is 60 years and 65 years for persons with disability. The affected employees were serving on a fixed term contract and additionally they were employees with professionally and technical areas and hands on experience which is key in developing the Public Service. Some were employees where the government has invested considerable resources in training and capacity building hence valuable to the County.	Not Resolved	2023
4.3	Employees Sharing the Same Bank Account	This existence of same bank salary account numbers has been occasioned by members of staff who request the payroll office to channel their salaries through various Financial institutions or Savings and Credit Cooperative of their choice. Their respective institutions (SACCOs) where salaries are forwarded have a common bank account number where members' monthly contributions and loans are deducted and the remaining balance later credited to the members (employees) individual salary accounts in different financial institutions and SACCOs based on list submitted by the payroll office.	Not Resolved	2023
4.4	Personal Emoluments Paid Outside Integrated Personnel and Payroll Database (IPPD) System	Once a new employee is engaged and signed all the necessary documents, he/she expects payment with effect from the date of reporting. For an employee to be paid through IPPD		

County Government of Trans Nzoia

County Executive

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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)
		system, they must be issued with a payroll number which is issued centrally by the National Government.		
4.5	Irregular Promotions	A committee has been formed to look at all employee issues such as employment, promotions and retirement among others.	Resolved	2023
4.6	Irregular Retention of Employees Above Sixty (60) Years	The Board appreciates the fact that mandatory retirement age for officers is 60 years and 65 years for persons with disability. The affected employees were serving on a fixed term contract and additionally they were employees with professionally and technical areas and hands on experience which is key in developing the Public Service. Some were employees where the government has invested considerable resources in training and capacity building hence valuable to the County.	Not Resolved	2023
4.7	Non-Compliance with Deduction and Remittance of Statutory Dues	We have engaged with the KRA and a reconciliation done. We are currently awaiting their communication on the actualization of the reconciliation. Attached are our correspondences with KRA for your review.	Not Resolved	2023
5	Identification, Collection, and Accounting for Own Generated Revenue			
5.1	Uncollected Revenue	The shortfall arose due to the following reasons; (vi) Post covid-19 effect. (vii) Election period uncertainty. This scared most investors hence reducing our tax base. (viii) Kenya railways demolished businesses within its land within Kitale Cbd. Most businessmen relocated to other counties and majority closed.	Not Resolved	2023

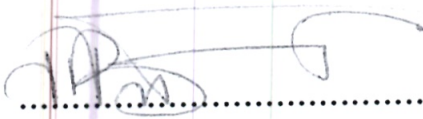
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		(ix) Poor harvest in Trans Nzoia which affected cess collection (x) General economic hardship prevailing (inflation) business people are finding hard paying taxes within the required timeline.		
5.2	Long Outstanding Property Rates	The management has been making efforts to collect the debts. Attached are demand letters to rate defaulters.	Not Resolved	2023
5.3	Spending of Own Generated Revenue at Source by County Health Facilities	Spending at source was as a result of (i) Delay re-imburements as a result of the actualization of the Trans-Nzoia County FIF 2020. (ii) Due to the nature of the services offered where the facility cannot operate without theatre drugs, essential laboratory reagents and food for patients. (iii) There has been a diminishing supplier confidence due to non-payment of supplies. KEMSA as a major supplier for drugs and non-pharmaceuticals has put forward restrictive demands that has forced the facility to access drugs and non-pharmaceuticals. (iv) Delay re-imburements from NHIF as a source of revenue for facility. NHIF capitation has delayed and thus forced the facility to purchase drugs at source for the NIHF drugs patients' daily needs	Resolved	2023
6	Failure to Prepare Quarterly Reports on Procurement	The audit findings are noted and appreciated. The reports will be prepared and submitted going forward.	Not Resolved	2023

**County Government of Trans Nzoia**  
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**Annual Report and Financial Statements for the year ended June 30 2023**

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.	Contracts Not Publicized in The Public Procurement Information Portal	The current regime has started the process through the Public Procurement Information Portal as per; section 131. (1)(a) Public Procurement and Assets Disposal Regulations, 2020 and as per Executive Order No. 2 of 2018.		
8.	Failure to Appoint Receiver of Revenue	The CEC Member for Finance has now appointed the Receiver of Revenue as per section 157(1) of Public Finance Management Act, 2012	Resolved	2023
9.	Anomalies in Fuel Usage	Fuel statements of account from the service stations, vehicle work tickets and fuel registers are now presented to account for how the fuel was utilized .	Resolved	2023
10.	Non-Surrender of Outstanding Imprests	Payment vouchers in support of cash withdrawals from the Standing Imprests were availed for audit review	Resolved	2023
<b>Basis for Conclusion</b>				
1.	Unprocedural Voiding of Payments and Payments Without Matching Purchase Orders	It is a requirement that by the end of each financial year if there be any transactions that are not paid in the system, they are voided Payments without matching purchase orders were emergency purchases	Not Resolved	2023
2.	Lack of Information Technology (IT) and Continuity Policy	The audit observation is well noted and appreciated. The said policies procedures and documentations will be done and implemented accordingly.	Not Resolved	2023
3.	Internal Audit, Audit & Risk Management		Not Resolved	2023
3.1	. Internal Audit Reports	The audit response is noted and appreciated. The Management commits to implement audit activities going forward	Not Resolved	2023
3.2	Non-functional Audit Committee	The audit response is noted and appreciated. The Management commits	Not Resolved	2023

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)
		to follow up the issue and ensure the committee is functional		
3.3	Lack of a Risk Management Policy	The audit observation is well noted and appreciated. The said policy will be done and implemented accordingly.	Not Resolved	2023



County Executive Committee Member – Finance and Economic Planning

Date 30<sup>th</sup> June, 2023

*County Government of Trans Nzoia*  
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*Annual Report and Financial Statements for the year ended June 30 2023*


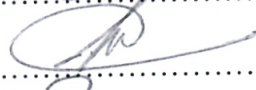

**1. TRIAL BALANCE**

**TRANS NZOIA COUNTY**  
**GOVERNMENT**  
**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>
Basic Salaries - Permanent Employees	3,259,544,723	
Utilities, Supplies and Services	67,804,031	
Communication, Supplies and Services	8,076,182	
Domestic Travel and Subsistence, and Other Transportation Costs	83,290,185	
Printing , Advertising and Information Supplies and Services	7,699,079	
Rentals of Produced Assets	2,067,181	
Training Expenses	51,609,148	
Hospitality Supplies and Services	66,975,585	
Insurance Costs	234,352,050	
Specialised Materials and Supp	275,230,736	
Office and General Supplies and Services	25,928,619	
Fuel Oil and Lubricants	33,871,440	
Other Operating Expenses	200,120,145	
Routine Maintenance – Vehicles	18,934,552	
Routine Maintenance - Other assets	6,877,188	
Scholarships and other educational benefits	120,000,000	
Construction of Buildings	270,820,519	
Refurbishment of Buildings	1,523,567	
Construction of Roads	353,838,982	
Construction and Civil Works	644,874,097	
Purchase of Vehicles and Other Transport Equipment	65,420,981	
Purchase of ICT Equipment, Software and Other ICT Assets	13,145,165	
Purchase of Specialised Plant, Equipment and Machinery	31,025,100	
Purchase of Certified Seeds, Breeding Stock and Live Animals	12,983,986	
Rehabilitation of Civil Works	596,860	
Acquisition of Land	4,500,112	

**County Government of Trans Nzoia**  
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Transfers to County Assembly	909,439,764	
Other capital grants and transfers	357,370,123	
Transfer to other current transfers and subsidies	221,525,929	
Other expenses- Other creditor	219,107,966	
Receivables-Outstanding Imprests C/F	5,425,000	
Balance C/D-Bank	250,906,367	
Receivables-Deposits B/F	16,262,490	
Exchequer Releases		7,752,954,391
Balance B/D-Bank		49,214,828
Payables-Deposits C/F		38,653,262
<b>Total</b>	<b>7,840,822,481</b>	<b>7,840,822,481</b>

Prepared by Bridgid Kibane Sign  Date 30/09/2023  
 Examined by Wanyonyi Kirato Sign  Date 30/09/2023  
 Approved by Masungu Emmanuel Sign  Date 30/11/2023

**TRANS NZOIA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

**2. Annexes**

**Annex 1 – Analysis Of Transfers From the CRF**

<b>Period 20xx</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
<b>Period -20xx</b>	<b>Quarter 1 (Kshs.)</b>	<b>Quarter 2 (Kshs.)</b>	<b>Quarter 3 (Kshs.)</b>	<b>Quarter 4 (Kshs.)</b>	<b>Total (Kshs.)</b>
County Executive -Rec	995,184,172	842,528,953	1,048,786,753	1,840,896,961	4,727,396,839
County Executive -Dev	-	30,041,150	127,151,956	1,475,779,717	1,632,972,823
County Assembly -Rec	123,338,836	203,170,735	166,920,191	240,550,081	733,979,843
County Assembly -Dev	-	30,543,344	-	144,916,577	175,459,921
Transfer CE KDSP	-	105,802,077	-	53,297,810	159,099,887
Transfer CE ASDSP	-	19,381,375	9,462,022	-	28,843,397
NARIGP	-	33,548,543	111,538,939	87,627,159	232,714,641
DANIDA	-	-	-	22,147,125	22,147,125
FLLOCA CE	-	-	-	38,000,000	38,000,000
KUSP UDG CE	-	-	-	2,339,915	2,339,915
<b>Total</b>	<b>1,118,523,008.00</b>	<b>1,265,016,177</b>	<b>1,463,859,861</b>	<b>3,905,555,345</b>	<b>7,752,954,391</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.*

**TRANS NZOIA COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30 2023**

**Annex 2 – Analysis of Pending Accounts Payable**

Supplier Of Goods Or 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
				a	b	c	d=a+b-c	
<b>Construction Of Buildings</b>								
PABUKHA TECHNOLOGIES	30-06-23	Renovation of Kachibora Fresh Market	1,182,280.00	1,182,280.00			1,182,280.00	
SECTION SIX VTC MECHANICAL DEPT	09-02-23	CONSTRUCTION OF SECTION SX VTC MECHANICAL DEPARTMENT FOR THE YEAR 2022/2023	500,000.00	500,000.00			500,000.00	
TRANS MILLENIUM	15-06-23	COMPLETION OF TWIN ECDE CLASS KAKARWA	1,154,608.00	1,154,608.00			1,154,608.00	
RUMPES ENTERPRISES	13-06-23	CONSTRUCTION OF ECDE CLASSROOM-WATER SUPPLY PRI SCH, KWANZA	1,300,485.00	1,300,485.00			1,300,485.00	
ROMASKO ENTERPRISES	30-06-23	REPLACEMENT OF ECDE CLASSROM AT KONG'ASIS IN CHEPSIRO WARD	496,700.00	496,700.00			496,700.00	
DOUBLEJO INVESTMENTS LTD	29-04-23	CONSTRUCTION OF ECDE CLASSROOM-SHOWGROUND PRIMARY	2,499,315.00	2,499,315.00			2,499,315.00	
MS JOMORAMU ENTERPRISES	24-06-23	completion of three classrooms	2,882,882.60	2,882,882.60			2,882,882.60	
WAMBOMENT INVESTMENT	17-05-20	CONSTRUCTION OF CLASS ROOM	126,419.00	126,419.00			126,419.00	
TUND CONSTRUCTION COMPANY	29-11-22	RELEASE OF RETENTION FOR CONSTRUCTION OF MODERN TWIN CLASSROOM IN CHERANGANY SUWERWA WARD	129,830.70	129,830.70			129,830.70	
TUND CONSTRUCTION COMPANY	29-11-22	RELEASE OF RETENTION FOR CONSTRUCTION OF MODERN TWIN CLASSROOM IN CHERANGANY WARD	99,377.00	99,377.00			99,377.00	
WAMBOMENT INVESTMENT	04-06-23	RELEASE OF RETENTION FOR CONSTRUCTION OF TWIN ECEDE CLASSROOM AND OFFICES AT MARURA IN SITATUNGA WARD	93,285.00	93,285.00			93,285.00	
CADAJU COMPANY LTD	20-06-22	RETENTION FOR CONSTRUCTION OF 3 CLASSROOMS AT AIC KAPKOI PRIMARY	204,376.30	204,376.30			204,376.30	
GODSON COMPANY	04-06-23		339,200.00	339,200.00			339,200.00	
ERIDIAN ENTERPRISE	24-11-21	RETENTION FOR CLASSROOM CONSTRUCTION AT KALOLENI	100,158.20	100,158.20			100,158.20	
DARLIC GENERAL CONTRACTORES	15-06-20	RETENTION FOR CONSTRUCTION OF PROPOSED MARKET SHADE	146,328.00	146,328.00			146,328.00	
KIKAYI TRADING COMPANY	29-06-23	CONSTRUCTION OF AMANI CATTLE DIP IN SIKHENDU WARD	987,173.00	987,173.00			987,173.00	
JORENA GENERAL VENTURES	26-06-23	RETANTION FOR EXTANTION OF HOSPITAL	273,320.20	273,320.20			273,320.20	
JORENA GENERAL VENTURES	26-06-23	RETENTION FOR EXTANTION OF HOSPITAL	223,021.40	223,021.40			223,021.40	
JORENA GENERAL VENTURES	26-06-23	RETENRION PAYMENT FOR REPAIRING KABOLET DISPENSARY	42,000.00	42,000.00			42,000.00	

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Supplier Of Goods Or 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
ZAND BUILDERS AND CIVIL WORKS	04-04-21	RETENTION FOR RENOVATION OF MT ELGON PHASE	205,793.40	205,793.40			205,793.40	
TRANS-JUDY GENERAL SUPPLIES	18-10-21	CONSTRUCTION OF MARITENITY WARD	273,568.00	273,568.00			273,568.00	
REFCON ENGINEERING SERVICES LTD	03-05-23	PROPOSED CONSTRUCTION OF TRANS NZOIA REFERRAL HOSPITAL	1,879,781.00	1,879,781.00			1,879,781.00	
CLEAN AIR SYSTEM	20/06/2023	CONSTRUCTION OF TRANSZOIA COUNTY TEACHING AND REFERRAL HOSPITAL	10,872,438.00	10,872,438.00			10,872,438.00	
AGM CONSTRUCTION AND ENGINEERING	22-03-19	MNTZ AND BUILDING MATERIALS	62,500.00	62,500.00			62,500.00	
LUNAO ENTERPRISES	16-02-23	CONSTRUCTION OF AN OPERATING THEATRE,XRAY ANGLIARY SERVICE	2,342,974.00	2,342,974.00			2,342,974.00	
EASTERLY WIND LTD	30-06-23	PROPOSED MATERNITY & NEONATAL CARE UNIT AT SITATUNGA DISPENSARY	1,082,877.40	1,082,877.40			1,082,877.40	
CAMARAST ENGINEERING SERVICES	21-06-23	RETENTION FOR CONSTRUCTION OF OPD BLOCKS AT MAILI SABA	253,164.40	253,164.40			253,164.40	
LELCON CONSTRUCTION COMPANY	22-03-23	CONSTRUCTION OF 4 DOOR TOILET BLOCK AT KITUM DISPENSARY AT ENDEBESS WARD	468,970.00	468,970.00			468,970.00	
CHEREGO HOLDINGS	27-06-23	CONSTRUCTION OF MODEL KIOSK AT KAPKOI	1,768,223.35	1,768,223.35			1,768,223.35	
ZAND BUILDERS AND CIVIL WORKS	30-06-23	COMPLETION OF MARKET FOR KACHIBORA CHERANGANI	1,575,020.00	1,575,020.00			1,575,020.00	
RAVIAN MATT SUPERMARKET	30-06-23	CONSTRUCTION OF MARKET STALLS AT BUS PARK TENDER NO.124732-2022/2023	2,935,661.00	2,935,661.00			2,935,661.00	
SHIV CONSTRUCTION CO LTD		Construction of the Multi Storey Complex Business Centre	64,778,370.00	64,778,370.00			64,778,370.00	
Sub-Total			101,280,099.95	101,280,099.95	-	-	101,280,099.95	
Construction Of Civil Works								
WANYANDOS CO LTD			1,095,904.00	1,095,904.00			1,095,904.00	
Errol James Renovation			465,920.00	465,920.00			465,920.00	
Fixfit Building & Construction Services			3,116,900.00	3,116,900.00			3,116,900.00	
Wintac Ventures			1,714,480.00	1,714,480.00			1,714,480.00	
Geukim Investment Ltd			1,291,660.00	1,291,660.00			1,291,660.00	
Mescar Happy Investments			4,826,281.00	4,826,281.00			4,826,281.00	
Dradvits Logistics Services Limited			981,280.00	981,280.00			981,280.00	
Muwejo Family Limited			2,470,950.00	2,470,950.00			2,470,950.00	
Kassicho Investment Limited			2,010,344.00	2,010,344.00			2,010,344.00	

County Government of Trans Nzoia  
County Executive

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Supplier Of Goods Or Services	Invoice/contracted Date	Particulars	Original Amount	Balance at the beginning of the year	Amount paid during the year	Outstanding Balance	Comments
Kassicho Investment Limited			1,372,000.00	1,372,000.00		1,372,000.00	
Kassicho Investment Limited			966,350.00	966,350.00		966,350.00	
Kassicho Investment Limited			1,647,250.00	1,647,250.00		1,647,250.00	
Kassicho Investment Limited			2,072,660.00	2,072,660.00		2,072,660.00	
ZALPHERY ENTERPRISE LTD	23-11-21	RETENTION FOR PIPELINE EXTENSION	159,895.00	159,895.00		159,895.00	
CYCLONE SUPPLIES LTD	07-05-19	RETENTION FOR LEVELLING OF PLAIN FIELD	93,020.40	93,020.40		93,020.40	
CORTANA LIMITED	03-02-19	RETENTION FOR UPGRADING OF ROAD	1,215,826.00	1,215,826.00		1,215,826.00	
MANE AGENCIES	22-05-20	RETENTION FOR MAINTANANCE OF NGONYEK CHERA ROAD	215,573.00	215,573.00		215,573.00	
ADROI ENGINEERING LTD	22-05-20	RETENTION FOR MAINTANANCE OF BARCLAYS BANK	229,572.00	229,572.00		229,572.00	
JOPERCO HOLDING LTD	22-05-20	RETENTION FOR MAINTANANCE OF OSO	251,995.00	251,995.00		251,995.00	
WANANCHI YOUTH GROUP	01/11/2021	RETENTION FOR CULVERT INSTALLATION AT KABUYEFWE	27,954.00	27,954.00		27,954.00	
NAISAMBU AGRICULTURAL YOUTH G	09-02-21	RETENTION FOR CONSTRUCTION OF WATER PROJECT	257,066.50	257,066.50		257,066.50	
WANANCHI YOUTH GROUP	01-11-21	RETANTION FOR CALVAT INSTALLATION	46,015.00	46,015.00		46,015.00	
MORGAN BOB INVESTMENT	09-12-21	RETANTION WITHELD FOR REHABILITATION OF BOREHOLE	239,250.00	239,250.00		239,250.00	
BENITA EAST AFRICA LTD	17-03-21	RETANTION FOR CONTRACTORS	131,309.70	131,309.70		131,309.70	
VISION INTRE LAND SCAPE DESIGN	05-06-23	RETANTION FOR LAND SCAPING LEVEILING OF PLAYING FIELD AT TORO	200,646.00	200,646.00		200,646.00	
MAYLEEN ENTERPRISE	25-06-22	PRIMARY CONSTRUCION OF SEPTIC TANK AT KIMININI HEALTH CENTRE	774,804.00	774,804.00		774,804.00	
CLENOX CO LTD	14-04-22	CONSTRUCTION OF SANAGES	2,936,232.00	2,936,232.00		2,936,232.00	
MS BAPREN LTD	30-06-23	CARRY OUT WORKS AND FENCING AT SIKHUNION	159,800.00	159,800.00		159,800.00	
BAPREN LIMITED	30-06-23	BEAUTIFICATION AND PLANTING OF ORNAMENTAL TREES AROUND TOWNHALL	3,492,568.00	3,492,568.00		3,492,568.00	
SHAMILA LIMITED	30-06-23	CARRY OUT PLACEMENT OF CABROS AROUND TOWNHALL	2,994,240.00	2,994,240.00		2,994,240.00	
SHAMILA LTD	30-06-23	PLACEMENT OF WATER FAUNTAIN AND OTHER WORKS AROUND KCB	2,896,290.00	2,896,290.00		2,896,290.00	
REMY SUPPLIES AND SERVICES	26-06-23	PROPOSED BUSH CLEARING IN KINYORO WARD	352,450.00	352,450.00		352,450.00	

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FINE WEAVE TRADERS LTD	29-06-23	INSTALLATION OF CULVERT	984,760.00	984,760.00			984,760.00	
BIZTECH LOGISTICS	29-04-21	ROUTINE ROAD AND MAINTAINANCE AT MBAYI ROAD KIMININI	3,589,838.08	3,589,838.08			3,589,838.08	
PASCANEL	26-05-19	CULVERT INSTALLATION KIMININI AT MANDIZINI	323,566.36	323,566.36			323,566.36	
JACITEC ENTERPRISES	03-06-21	ROUTINE MAINTAINANCE AT BIRUNDA MARKET	3,008,760.00	3,008,760.00			3,008,760.00	
JUNANY COMPANY	06-03-20	ROUTINE ROAD MAINTAINANCE AT GETA-KAPKARWA ROAD	2,190,544.00	2,190,544.00			2,190,544.00	
FIXFIT BUILDING AND CONSTRUCTION	24-06-20	ROUTINE ROAD MAINTAINANCE SORONGAI	3,292,000.00	3,292,000.00			3,292,000.00	
ONENNES BIG FINGERS COMPANY	16-04-21	ROUTINE ROAD MAINTAINANCE MATUNDA, WEYETA SANGO ROAD	3,690,250.00	3,690,250.00			3,690,250.00	
NEICY INVESTMENT	30-06-23	CONSTRUCTION OF MASABA B-MATUNDA BOX CULVERT IN NABISWA WARD.	2,498,507.00	2,498,507.00			2,498,507.00	
ONNESS BUILDING AND CONSTRUCTION	30-06-23	MAINTENANCE OF CHIEF'S OFFICE-KIUNGANI PRIMARY IN NABISWA	1,925,935.00	1,925,935.00			1,925,935.00	
RODGAB AFRICA LIMITED	30-06-23	ROUTINE MAINTENANCE OF MUROKI CENTER-CHEBUKAKA-SABOTI HEALTH CENTRE-LETTING ROAD IN SABOTI SABOTI WARD	8,858,151.50	8,858,151.50			8,858,151.50	
SIMULLI VENTURES	05-09-19	ROUTINE ROAD MAINTENANCE OF SIKINWA SECONDARY ROAD	3,547,000.00	3,547,000.00			3,547,000.00	
EASTERLY WINDS	28/5/2018	ROUTINE ROAD MAINTENANCE OF KIMININI-MITOTO RIVER-BIGTREE	3,841,000.00	3,841,000.00			3,841,000.00	
STAR MAP COMPANY LTD	28/05/2018	ROUTINE ROAD MAINTENANCE OF SIYENGA - BISHOP MUGE	3,980,500.00	3,980,500.00			3,980,500.00	
SUNRISE MAP COMPANY LTD	16/05/2019	ROUTINE ROAD MAINTENANCE OF WEONIA-MALIK ROAD	3,682,314.00	3,682,314.00			3,682,314.00	
JARO CONTRACTORS	20/5/2020	ROUTINE ROAD MAINTENANCE OF OSORONGAI-KIPKEIKI ROAD	3,874,598.00	3,874,598.00			3,874,598.00	
ROMAILIA ENTERPRISES	05-07-19	ROUTINE ROAD MAINTENANCE OF SCHEME MOTO-CHEPKOILEL ECD ROAD	3,800,200.00	3,800,200.00			3,800,200.00	
BAU ENTERPRISES LTD	25/5/2018	ROUTINE ROAD MAINTENANCE OF KIPSAINA-MAKUTANOROAD	3,875,300.00	3,875,300.00			3,875,300.00	
BLACK STAR REAL SYSTEM	21/6/2018	ROUTINE ROAD MAINTENANCE OF MITONI MITATU-TORO PRIMARY SCHOOL	3,542,200.00	3,542,200.00			3,542,200.00	
FIXFIT BUILDING AND CONSTRUCTION SERVICES	23/5/2018	ROUTINE ROAD MAINTENANCE OF ST.PAUL SORONGAI-HUTUTU CENTER	3,292,000.00	3,292,000.00			3,292,000.00	
ONNESS BUILDING AND CONSTRUCTION SERVICES	24/5/2018	ROUTINE ROAD MAINTENANCE OF KIUNGANI-MAKINDU PRIMARY	1,985,500.00	1,985,500.00			1,985,500.00	
WAMBOMET INVESTMENT COMPANY	12-01-21	CULVER INSTALLATION AT KIMININI WARD	1,379,160.00	1,379,160.00			1,379,160.00	
SUPER NEST COMPANY LIMITED	17/5/2018	ROUTINE ROAD MAINTENANCE OF KAPRETWA JUNCTION	479,250.00	479,250.00			479,250.00	
SUPER NEST COMPANY LIMITED	22/5/2018	ROUTINE ROAD MAINTANCE OF SUKWO JUNCTION-ELGON ROAD	2,889,000.00	2,889,000.00			2,889,000.00	

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Onnesbig Fingers company ltd	28/05/2018	ROUTINE ROAD MAINTANCE OF MATUNDA-WIYETA ROAD	3,690,250.00	3,690,250.00			3,690,250.00	
SIMULI VENTURES LTD		ROUTINE ROAD MAINTANCE OF MITOTO-NYAMIRA ROAD AT KIMININI WARD	3,462,368.00	3,462,368.00			3,462,368.00	
BIZTECH LOGISTICS LTD COMPANY		ROUTINE ROAD MAINTANCE OF MBAYI ROAD AT KIMININI WARD	3,700,864.00	3,700,864.00			3,700,864.00	
OBTUSE HOLDING LIMITED		ROUTINE ROAD MAINTANCE OF KIMININI-NYAMIRA ROAD AT KIMININI WARD	3,476,636.00	3,476,636.00			3,476,636.00	
OBTUSE HOLDING LIMITED		ROUTINE ROAD MAINTANCE	3,109,275.00	3,109,275.00			3,109,275.00	
WILKOR BUILDING AND CIVIL ENGINEERING	11-06-20	ROUTINE MAINTENANCE OF BIRUNDA-MARAMBACH	2,803,396.80	2,803,396.80			2,803,396.80	
SMECK LOGISTICS	12-02-20	PERIODIC MAINTENANCE OF KATRAIN ECD-KRESO-CHEPTUYA-KIRINGET	1,865,309.90	1,865,309.90			1,865,309.90	
ALFATAH TRADING	22-06-20	ROUTINE MAINTENANCE OF MAKUTANO-BONDE ROAD	3,028,728.00	3,028,728.00			3,028,728.00	
ONENNES BIG FINGERS COMPANY	24-04-21	ROUTINE ROAD MAINTENANCE OF MATUNDA-WEIYETA-SANGO ROAD	3,690,250.05	3,690,250.05			3,690,250.05	
WEKHISA ENTERPRISES	07/07/2023	ROUTINE MAINTENANCE OF KWA MWARABU-MONTESSORI-SAVATI ROAD	1,853,000.00	1,853,000.00			1,853,000.00	
HARDCORE BUILDERS LIMITED	07/07/2023	MAINTENANCE OF KIMININI TOWNSHIP ROADS	17,281,643.80	17,281,643.80			17,281,643.80	
SUPERNEST COMPANY	08/10/2023	ROUTINE MAINTENANCE OF BIRUNDA-CHERUMBAS	2,092,239.00	2,092,239.00			2,092,239.00	
JUDONO COMPANY LTD	21-06-23	PUMP INSTALLATION	330,000.00	330,000.00			330,000.00	
TUND CONSTRUCTION COMPANY	29-11-21	RETENTION PAYMENT FOR CONSTRUCTION OF INTAKE WATER PIPELINE EXTENSION AT GETA WATER IN CHERANGANY SUWERWA AWRD	149,803.00	149,803.00			149,803.00	
MBAGARAH INVESTMENT	27-06-23	SPRING PROTECTION AT KWANZA WARD	997,300.00	997,300.00			997,300.00	
<b>Sub-Total</b>			<b>163,235,131.09</b>	<b>163,235,131.09</b>	-	-	<b>163,235,131.09</b>	
<b>Supply Of Goods</b>								
JERI QUICK GENERAL SUPPLY	26-06-23	SUPPLY SANITARY MATERIAL	168,600.00	168,600.00			168,600.00	
LAWRENCE LUGADIRU	31-05-23	claim for seed distribution	500,000.00	500,000.00			500,000.00	
GOLDSTONE INVESTMENT	13-03-23	SUPPLY OF CAR WASHING MACHINE AND OTHER INFRASTRUCTURE	2,038,910.00	2,038,910.00			2,038,910.00	
G TON COMPANY	18-05-23	SUPPLY OF SMART PHONE	119,850.00	119,850.00			119,850.00	
RONALD OWINO	30-06-23	buying office stationary	29,000.00	29,000.00			29,000.00	
BEATRICE KIGADI	08-05-23	office stationary	29,500.00	29,500.00			29,500.00	

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MARMADAZ ENTERPRISES	09-02-22	supply an delivery of plastic chairs	999,132.00	999,132.00			999,132.00	
DOMAS AGENCY	27-06-23	Supply and delivery of items for cherangany/suwerwa ward.	402,250.00	402,250.00			402,250.00	
Lamaraj Ventures Limited	28-06-23	SUPLY AND DELLIVERY OF TONNER	149,400.00	149,400.00			149,400.00	
MULIMI DEALERS	30-06-23	SUPLY AND DELLIVERYOF FOODSTUFF	763,621.00	763,621.00			763,621.00	
SAFARICOM PLC	06-06-23	SUPPLY AND DELIVERY OF IPHONE	284,999.00	284,999.00			284,999.00	
MASSMART VENTURES	13-06-23	SUPPLY OF STATIONERY	500,000.00	500,000.00			500,000.00	
Titus Odwako	24-09-18	food and rotation	194,930.00	194,930.00			194,930.00	
JOSANEMI SUPPLIERS	11-01-21	liquid soap supply	288,000.00	288,000.00			288,000.00	
TOTAL HOSPITAL SOLUTION	05-10-16	linen ride attached lpo and invoice	3,930,000.00	3,930,000.00			3,930,000.00	
JAMHURI DESIGNERS	10-12-18	suppy for printing materials	393,000.00	393,000.00			393,000.00	
LUCIPAT ENTERPRISE LTD	21-06-23	office stationary supply	746,275.00	746,275.00			746,275.00	
SAFEWAYS MEDICAL SUPPLIES	11-11-21	non pharmaceuticals supply	474,500.00	474,500.00			474,500.00	
WAMATIANGI SELF HELP GROUP	14-08-18	greengrams supply	360,000.00	360,000.00			360,000.00	
TAJWAY VENTURES	13-06-23	SUPPLY STATIONERY	494,874.00	494,874.00			494,874.00	
SIMPLE SECURITY SOLUTIONS	06-10-21	NON PHARM	2,550,000.00	2,550,000.00			2,550,000.00	
TAITHAN KWANZA ENTERPRISES	29-12-21	SUPPLY OF MAIZE	65,000.00	65,000.00			65,000.00	
PREMIUM TECHNICAL SOLUTION	25-03-22	SUPPLY OF NON-PHARMS	94,000.00	94,000.00			94,000.00	
JONADEV ENTERPRISES	22-03-22	SUPPLY OF NON-PHARMS	1,883,920.00	1,883,920.00			1,883,920.00	
BORMAN ENTERPRISES	07-11-22	supply of fresh milk	128,100.00	128,100.00			128,100.00	
JUWAKIS ENTERPRISES	11-12-21	supplying maternity files	391,000.00	391,000.00			391,000.00	
MIRUTU KOSEWE	11-01-22	supply of non pharmaceuticals	2,550,000.00	2,550,000.00			2,550,000.00	
JUWAKIS ENTERPRISES	29-11-21	supply of publishing and printing materials	525,000.00	525,000.00			525,000.00	
KISUMU WEST BIO DIVERSITY	12-05-20	supply and delivery of finger millet	450,000.00	450,000.00			450,000.00	
PRIME HEALTH PHARMA LTD	26-05-22	supply of lab reagents	639,938.00	639,938.00			639,938.00	

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KICHAMU ENTERPRISES	28-06-19	supply of fresh milk	274,500.00	274,500.00			274,500.00	
JOSANEMI SUPPLIERS OXYPLUS INTERNATIONAL COMPANY	05-04-19	supply of formalin	306,000.00	306,000.00			306,000.00	
	25-06-19	supply of oxygen	82,000.00	82,000.00			82,000.00	
RUKIA NAMURI MOBEGI	28-05-18	supplying greengrams	200,000.00	200,000.00			200,000.00	
MAKUTI SPRINGS	06-08-19	supplying eggs	80,000.00	80,000.00			80,000.00	
TITUS ODWAKO	30-06-19	supply of tomatoes, onions, and carrot	69,150.00	69,150.00			69,150.00	
DESCENT WORKS	31-05-19	supply of firewood	300,000.00	300,000.00			300,000.00	
ROMISH OUTFITTERS ENTERPRISE	13-02-18	supply of groundsman sanitation tools	232,000.00	232,000.00			232,000.00	
TAWAS INVESTMENT COMPANY OXYPLUS INTERNATIONAL COMPANY	30-01-19	supply of cabbage	102,000.00	102,000.00			102,000.00	
	25-06-19	supply of medical oxygen	82,000.00	82,000.00			82,000.00	
SAPHEK ENTERPRISES	30-01-19	supply of OPD regraters	497,500.00	497,500.00			497,500.00	
PERIS CHERUTO MUREI	18-05-23	hospital treatment	50,000.00	50,000.00			50,000.00	
TAWAS INVESTMENT COMPANY	28-05-18	supply of foodstuffs	334,990.00	334,990.00			334,990.00	
TAWAS INVESTMENT COMPANY	11-01-18	Supply of food items	207,490.00	207,490.00			207,490.00	
TAWAS INVESTMENT COMPANY	28-12-18	Supply of food items	207,490.00	207,490.00			207,490.00	
TAWAS INVESTMENT COMPANY	19-11-17	Supply of food items	207,490.00	207,490.00			207,490.00	
GOGANI ENTERPRISES	30-06-20	supplying gumboots and heavy duty gumboots	56,000.00	56,000.00			56,000.00	
RUKIA NAMURI MOBEGI	25-06-19	supplying finger millet and green grams	148,000.00	148,000.00			148,000.00	
CAITRA PHARMA LTD	30-05-23	non pharmaceuticals supply	1,348,442.00	1,348,442.00			1,348,442.00	
LESKACOM ENTERPRISE	31-08-21	SUPPLY OF NON PHAMACUITICAL	1,863,750.00	1,863,750.00			1,863,750.00	
LEMPY INVESTMENT	28-03-22	SUPPLY OF NON PHAMACUITICAL	1,763,240.00	1,763,240.00			1,763,240.00	
MAUSLINK ENTERPRISES	17-05-21	SUPPLY OF NON PHAMACUITICAL	1,419,875.00	1,419,875.00			1,419,875.00	
FIFUYE AND CICIBO ENTERPRISES	03-06-21	SUPPLY OF FOOD STAFF	783,000.00	783,000.00			783,000.00	
PINKROSE EDEN FARM	14-10-21	CABBAGE SUPPLY	170,000.00	170,000.00			170,000.00	

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ZUKHU BROOK	06-02-19	PRINTING AND STATIONARIES	325,000.00	325,000.00			325,000.00	
TOLLIAN INTERPRISES	28-02-19	SUPPLY OF MULTIPURPOSE SOAP	137,500.00	137,500.00			137,500.00	
PREMIUM TECHNICAL SOLUTIONS	13-04-22	SUPPLY OF NON PHARMACUTICAL	71,900.00	71,900.00			71,900.00	
TRIPPLE AGENCIES	11-05-18	SUPPLY OF FOOD AND RATION	204,090.00	204,090.00			204,090.00	
KISUMU WEST BIODIVERSITYS	05-03-20	SUPPLY OF FOOD AND RATION	225,000.00	225,000.00			225,000.00	
EVAMFRA AGENCIES	26-08-22	SUPPLY OF SURGICAL MASK	2,600,000.00	2,600,000.00			2,600,000.00	
NAVAWI SUPPLIES LIMITED	21-05-19	SUPPLY AND DELIVERY OF NON-PHARMS	295,000.00	295,000.00			295,000.00	
CHARVET	01-12-18	SUPPLY OF NDENGU	180,000.00	180,000.00			180,000.00	
ALLIED CORPORATION LIMITED	20-10-21	SUPPLY OF GLOVES	300,000.00	300,000.00			300,000.00	
JUWAKS ENTERPRISE KITALE BRANCH	10-01-22	SUPPLY OF ANASTHETIC DDA REGISTERS	412,500.00	412,500.00			412,500.00	
MIRUTU KOSENE LIMITED	17-12-21	SUPPLY OF NON-PHARMS	1,937,500.00	1,937,500.00			1,937,500.00	
TATYJA ENTERPRISES	24-08-20	SUPPLY OF NOSE MASK	630,000.00	630,000.00			630,000.00	
MINTO INVESTMENT	17-03-19	SUPPLY OF BANNER AND POSTERS	995,000.00	995,000.00			995,000.00	
KUCHI ENTERPRISES LIMITED	11-07-18	SUPPLY OF SUGER,RICE AND COOKING OIL	140,000.00	140,000.00			140,000.00	
KENYA NATIONAL TRADING CORPORATION LTD	21-01-22	SUPPLY OF WIMBI, GREEN GRAMS AND YELLOW BEANS	284,000.00	284,000.00			284,000.00	
UWEZO SELF HELP GROUP	31-01-22	SUPPLY OF FRESH MILK	71,610.00	71,610.00			71,610.00	
AMAZON CONCEPT INVESTMENT	16-03-18	SUPPLY OF LIQUID SOAP	200,000.00	200,000.00			200,000.00	
MARGARET M. NAMUSASI	03-05-29	COST OF FOODSTUFFS SUBMITTED TO ENDEBES S.C HOSPITAL.	72,858.00	72,858.00			72,858.00	
FRED MACHINI KITUI	20-06-19	SUPPLY OF MILLET TO KITALE COUNTY HOSPITAL	146,000.00	146,000.00			146,000.00	
ADELAIDE MUMELO	27-03-23	SUPPLY OF FRUITS KITALE DISTRICT HOSPITAL.	94,400.00	94,400.00			94,400.00	
STEPHEN TIMBER YARD	30-01-19	SUPPLY AND DELIVERY OF FIREWOOD AT KITALE COUNTY HOSPITAL.	100,000.00	100,000.00			100,000.00	
MOLLAH ENTERPRISE	31-10-18	SUPPLY OF CHARCOAL	75,000.00	75,000.00			75,000.00	
LEONEJAYSON CO. LTD	27-11-19	SUPPLY OF NDENGU TO KITALE COUNTY HOSPITAL	180,000.00	180,000.00			180,000.00	
MURRON GENERAL SUPPLIERS	11-03-22	supply of non-pharms	1,378,400.00	1,378,400.00			1,378,400.00	

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CAITRA PHARMA LTD	29-06-23	SUPPLY OF MEDICAL DRUG	1,236,480.00	1,236,480.00			1,236,480.00	
TAITHAN KWANZA ENTERPRISES	26-05-22	SUPPLY OF CLEAN GLOVES	70,000.00	70,000.00			70,000.00	
RUKIA NAMURI MOBEGI	25-06-19	SUPPLY OF FINGER MILLET AND GREENGRAMS	173,000.00	173,000.00			173,000.00	
TITUS ODWAKO	18-05-23	SUPPLY OF FOODSTUFFS	786,000.00	786,000.00			786,000.00	
DELTA MAINTENANCE SERVICES KITALE	15-01-23	SUPPLY OF CEMENT AND MANHOLE COVER,PEGLARTAPS.	76,850.00	76,850.00			76,850.00	
MEESTER ENTERPRISES	29-06-23	SUPPLY OF MEDICAL DRUG	2,368,321.00	2,368,321.00			2,368,321.00	
CHEBENA EASTB AFRICA INVESTMENT	17-04-18	SUPPLY OF PIPES	56,700.00	56,700.00			56,700.00	
BIOLINE AGENCIES	28-01-16	SUPPLY OF LAB MATERIALS	554,700.00	554,700.00			554,700.00	
VIOGULA ENTERPRISES	22-06-18	SUPPLY OF CERIALS	132,800.00	132,800.00			132,800.00	
CHRISTINE MASINDE	28-03-20	SUPPLY OF FOOD ITEMS	491,000.00	491,000.00			491,000.00	
CHRISTINE MASINDE	14-12-17	SUPPLY OF STATIONARY MATERIALS	460,000.00	460,000.00			460,000.00	
MIRIMCO VENTURES LTD	08-04-22	suply of non -phams	1,811,880.00	1,811,880.00			1,811,880.00	
GLOSAL SOLUTIONS LTD	11-03-22	suply of non -phams	1,784,820.00	1,784,820.00			1,784,820.00	
HEMDEM ENTERPRISES LTD	11-05-22	suply of non -phams	1,798,410.00	1,798,410.00			1,798,410.00	
ODDIOLINK COMPANY LTD	10-03-22	suply of non -phams	1,751,685.00	1,751,685.00			1,751,685.00	
MERCIM COMPANY LTD	10-03-22	suply of non -phams	1,751,685.00	1,751,685.00			1,751,685.00	
INNOTRADE LOGISTICS LTD	06-10-21	supply of non pharms	2,862,500.00	2,862,500.00			2,862,500.00	
CROSSLEAD HOLDINGS LTD	29-06-23	SUPPLY OF MEDICAL DRUGS	1,495,491.00	1,495,491.00			1,495,491.00	
MUGISA LTD	30-06-23	SUPPLY OF FOODSTUFS	3,376,650.00	3,376,650.00			3,376,650.00	
MEESTER ENTERPRISES	29/0-6/2023	SUPPLY OF MEDICAL DRUGS	1,189,771.00	1,189,771.00			1,189,771.00	
ELTON PHARMACY LIMITED	29-06-23	SUPPLY OF MEDICAL DRUGS	1,599,515.00	1,599,515.00			1,599,515.00	
CAITRA PHARMA LTD	29-06-23	SUPPLY OF MEDICAL DRUGS	2,686,898.00	2,686,898.00			2,686,898.00	
ELTON PHARMACY LIMITED	29-06-23	SUPPLY OF MEDICAL DRUGS	1,843,689.00	1,843,689.00			1,843,689.00	
REEFER GENERAL SUPPLIES	30-06-23	SUPPLY OF MAIZE	849,000.00	849,000.00			849,000.00	

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I-SHINE HOLDINGS LTD	03-02-23	SUPPLY OF COTTON WOOL,STRAPPING AND SPINAL NEEDLES	454,000.00	454,000.00			454,000.00	
AGEEPER ENTERPRISES	30-09-18	PURCHASE OF FOOD AND RATION	142,070.00	142,070.00			142,070.00	
AGEEPER ENTERPRISES	30-11-18	PURCHASE OF FOOD AND RATION	101,800.00	101,800.00			101,800.00	
AGEEPER ENTERPRISES	30-10-18	PURCHASE OF FOOD AND RATION	139,770.00	139,770.00			139,770.00	
AGNES NJERI	27-06-23	PURCHASE OF FOOD AND RATION	126,660.00	126,660.00			126,660.00	
AGNES NJERI	27-07-23	PURCHASE OF FOOD AND RATION	140,700.00	140,700.00			140,700.00	
DIAFIKA EVENTS	11-06-23	HIRE OF TENTS AND CHAIRS DURING HEALTH REVIEW AND TRANSFORMATION	201,100.00	201,100.00			201,100.00	
NMMUCHA GENERAL SUPPLIES	30-06-23	purchase of land	1,200,000.00	1,200,000.00			1,200,000.00	
TELEWISE SERVICESLIMITED	25-01-22	SUPPLIES OF SURVEYOR EQUIPMENT	1,969,000.00	1,969,000.00			1,969,000.00	
PHEMAX GENERAL SUPPLIERS	30-06-23	SUPPLY OF FURNITURE, CABINET, CHAIRS AND DESKS	654,000.00	654,000.00			654,000.00	
EDUJOSE ENTERPRISES	30-06-23	DELIVERY OF GENERAL OFFICE SUPPLIES	854,820.00	854,820.00			854,820.00	
PINTO FURNITURE CO. LTD	30-06-23	SUPPLY OF CLEANINING MATERIALS	716,448.00	716,448.00			716,448.00	
ROAM GENERAL INVESTMENT	19-04-23	SUPPLY OF FINGERLINGS AND FISH FEEDS	1,263,000.00	1,263,000.00			1,263,000.00	
ERIDIAN ENTERPRISES	16-05-19	suply and delivery of chick mash	1,380,000.00	1,380,000.00			1,380,000.00	
WANJIMEGA ENTERPRISES	29-05-20	Suply of fish mash	1,557,500.00	1,557,500.00			1,557,500.00	
SUPERNEST COMPANY LTD	02-11-21	suply and delivery of fish finisher	1,958,000.00	1,958,000.00			1,958,000.00	
SAFARICOM	06-01-22	supply and delivery of samsung galaxy A53	472,491.00	472,491.00			472,491.00	
PINTO FURNISHING COMPANY LIMITED	30-06-23	SUPPLY OF OFICE STATIONERY	993,187.00	993,187.00			993,187.00	
CRANELINKENTERPRISES LTD	19-06-23	SUPPLY OF FURNITURE	1,660,400.00	1,660,400.00			1,660,400.00	
TOP ORIGIN ENTERPRISES	26-06-23	supply of cleaning materials	1,328,000.00	1,328,000.00			1,328,000.00	
KEGANO GENERAL MERCHANDISE	26-06-23	Supply of stationery	1,700,060.00	1,700,060.00			1,700,060.00	
SAFARICOM PLC	30-06-23	SUPPLY OF Iphone 14 pro & ICT equipment	199,989.00	199,989.00			199,989.00	
WIMEX COMMODITIES LTD	30-06-23	SUPPLY OF ENFORCEMENT UNIFORMS	4,025,000.00	4,025,000.00			4,025,000.00	
MARTIN SUNGUTI	30-06-23	PURCHASE OF OFFICE ITEMS	65,000.00	65,000.00			65,000.00	

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JAYESH AUTOSPARES	20-09-21	supply and delivery of shock leyland spare parts	186,000.00	186,000.00			186,000.00	
JAYESH AUTO DISTRIBUTORS	28-12-22	SUPPLY OF COUNTY MOTOR GRADER SPARE	1,888,500.00	1,888,500.00			1,888,500.00	
GRAPOL ENTERPRISES	23-06-17	SUPPLY OF WORKERS UNIFORM	270,500.00	270,500.00			270,500.00	
TEYANA LIMITED	23-06-23	SUPPLY OF TOOLS AND PROTECTIVE EQUIPMENT	1,598,315.00	1,598,315.00			1,598,315.00	
PINTO FURNISHING COMPANY LIMITED	30-06-23	SUPPLY OF OFFICE FURNITURE	328,990.00	328,990.00			328,990.00	
KIMZONE AUTO SPARES LIMITED	29-06-23	SUPPLY OF TYRES	180,000.00	180,000.00			180,000.00	
JAYESH AUTO DISTRIBUTORS	29-06-22	SUPPLY AND DELIVERY OF COUNTY MOTOR SPARE PARTS	1,602,350.00	1,602,350.00			1,602,350.00	
COLLINS WAMBANI	29-06-23	CLAIM FOR TRAVEL AND SUBSITENCE ALLOWANCE	112,400.00	112,400.00			112,400.00	
SUBLEEN GENERAL SUPPLIERS	30/06/2023	SUPPLY AND DELIVERY OF OFFICE STATIONARY	593,760.00	593,760.00			593,760.00	
JAYESH AUTO DISTRIBUTORS	29-06-23	SUPPLY AND DELIVERY OF COUNTY VEHICLE SPARE PARTS	1,703,400.00	1,703,400.00			1,703,400.00	
WAMBOMENT INVESTMENT	05-06-23	supply of cleaning materials	278,310.00	278,310.00			278,310.00	
NZOIA WATER SERVICE	25-04-23	water supply to trade department	1,381.55	1,381.55			1,381.55	
TOP ORIGIN ENTERPRISES	30-06-23	supply of office laptops	848,500.00	848,500.00			848,500.00	
AVATA VENTURES	30-06-23	SUPPLY OF STATIONERY	926,500.00	926,500.00			926,500.00	
CHALEN VENTURES LIMITED	30-06-23	SUPPLY OF REAMS	449,000.00	449,000.00			449,000.00	
LAMARAJ VENTURES LTD	30-06-23	SUPPLY OF OFFICE SEATS	179,880.00	179,880.00			179,880.00	
GEZIMAMBA GENERAL SUPPLIES LTD	14-04-23	Supply of Sewing Machines in Bidii Ward	995,616.00	995,616.00			995,616.00	
SAFARICOM LIMITED	30-05-23	SUPPLY OF SMART PHONE	732,995.00	732,995.00			732,995.00	
DAXUM ENTERPRISES	21-04-23	SUPPLY OF LAPTOPS	172,000.00	172,000.00			172,000.00	
JAYESH AUTO DISTRIBUTORS	18-05-21	SUPPLY OF TYRES FOR M/VEHICLE 26CG098A	130,000.00	130,000.00			130,000.00	
DAXUM ENTERPRISES	30-06-23	Supply of Laptops	425,000.00	425,000.00			425,000.00	
AMAZON STYLE LTD	30-06-23	Supply of Office Stationery	2,360,000.00	2,360,000.00			2,360,000.00	
GEM SUPPLIERS	30-06-23	Supply of Office Stationery	372,900.00	372,900.00			372,900.00	
JAYESH AUTO DISTRIBUTORS	29-06-23	SUPPLY OF MOTOVEHICLE TYRES	576,000.00	576,000.00			576,000.00	

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TEJAD CONSTRUCTION	24-05-23	equipping and installation of a borehole	1,900,000.00	1,900,000.00			1,900,000.00	
MALERTECH ENTERPRISE	30-06-23	SPRING PROTECTION AT KOROSIOT MATUMBEI	186,383.00	186,383.00			186,383.00	
RESILIENT GENERAL MACHANDISE	30-06-23	SUPLY AND DELIVERY OF PHOTOCOPY MACHINE	689,000.00	689,000.00			689,000.00	
JAYESH AUTO DISTRIBUTORS	30-06-23	SUPPLY OF SPARE PARTS AND MOTO VEHICLE	21,800.00	21,800.00			21,800.00	
JAYESH AUTO DISTRIBUTORS	30-06-23	SUPPLY OF TYRES	157,000.00	157,000.00			157,000.00	
SAFARICOM LIMITED	30-06-23	SUPPLY OF MOBILE PHONES,ROUTER AND RECHARGE VOUCHER	284,999.00	284,999.00			284,999.00	
JAYESH AUTO DISTRIBUTORS	30-06-23	SUPPLY OF WORKSHOP SPARE PARTS AND TOOLS	605,000.00	605,000.00			605,000.00	
HITVEST ENTERPRISE	30-06-23	SUPPLY OF FURNITURE	496,000.00	496,000.00			496,000.00	
DAWASA INVESTMENT	30-06-23	GENERAL OFFICE SUPPLIES	498,950.00	498,950.00			498,950.00	
TAJWAY VENTURES	31-05-22	SUPPLY OF HIGH BACK EXECUTIVE CHAIR	238,000.00	238,000.00			238,000.00	
YINGO AGENCIES	26-06-23	SUPPLY OF BRANDED T-SHIRTS AND ASSORTED GOODS	117,000.00	117,000.00			117,000.00	
BARAX GENERAL SERVICES	20-06-23	SUPPLY OF OFFICE CHAIRS AND TABLES	348,410.00	348,410.00			348,410.00	
SUNROL COMPANY LIMITED	28-06-23	SUPPLY OF PESTICIDE	1,990,000.00	1,990,000.00			1,990,000.00	
JAYESH AUTO DISTRIBUTORS	30-05-23	SUPPLY OF SPARE PARTS AND MOTOR VEHICLE	927,200.00	927,200.00			927,200.00	
KENYA VETERINARY VACCINE PRODUCTION INSTITUTE	14-06-23	SUPPLY OF FOOT AND MOUTH VACCINE	5,250,000.00	5,250,000.00			5,250,000.00	
JAYESH AUTO DISTRIBUTORS	30-06-23	SUPPLY OF SPARE PARTS FOR SEED PLANTERS	200,500.00	200,500.00			200,500.00	
JAYESH AUTO DISTRIBUTORS	30-06-23	SUPPLY OF ASSORTED SPARE PARTS	328,000.00	328,000.00			328,000.00	
ONA SUPPLIES LTD	30-06-23	PAYMENT FOR SUPPLY OF LAPTOPS	997,400.00	997,400.00			997,400.00	
BARGITCOH	29-05-23	SUPPLY OF COMPUTER DESKTOP	449,000.00	449,000.00			449,000.00	
SHIKIBZ SOLUTION	30-06-23	SUPPLY AND DELIVERY OF STATIONERY	729,850.00	729,850.00			729,850.00	
JO AND NOLLY	30-06-23		495,500.00	495,500.00			495,500.00	
JACKBA GENERAL	30-06-23		445,000.00	445,000.00			445,000.00	
GOSMARK ENTERPRISES	30-06-23	SUPPLY OF PESTICIDE	1,990,000.00	1,990,000.00			1,990,000.00	
LONGWORTH VENTURES	30-06-23	DELIVERY OF PESTICIDE	2,984,310.00	2,984,310.00			2,984,310.00	

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MFI DOCUMENTS SOLUTIONS	30-06-19	maintainence of kit	81,200.00	81,200.00			81,200.00	
RUMPES ENT LTD	17-06-19	SUPPLY AND DELIVERY OF FURNITURES	1,037,000.00	1,037,000.00			1,037,000.00	
CENTRAL FARMERS GARAGE	30-06-23	PURCHASE OF AN OFFICIAL MOTOR VEHICLE AT EDUCATION DEPT	5,544,800.00	5,544,800.00			5,544,800.00	
KIMZONE AUTO SPARES LTD	31-03-23	tyre supply	136,000.00	136,000.00			136,000.00	
RUBIS CO LTD	30-06-23		211,000.00	211,000.00			211,000.00	
JANGWAN FARMERS LTD	30-06-23	SUPPLY OF GREEN HOUSES	4,940,000.00	4,940,000.00			4,940,000.00	
CMC MOTORS GROUP LTD	30-06-23	SUPPLY OF NEW HOLLAND SQUARE BALER	2,320,000.00	2,320,000.00			2,320,000.00	
ROCHERO INVESTMENT LIMITED	30-06-23	SUPPLY AND DELIVERY OF PESTCIDES	2,300,000.00	2,300,000.00			2,300,000.00	
AGRICULTURE DEVELOPMENT CORPORATION	30-06-23	SUPPLY OF DOSES OF SEMEN AND AI KITS	2,473,000.00	2,473,000.00			2,473,000.00	
MOCUWA ENTERPRISES	30-06-23	SUPPLY OF 21 DAY OLD CHICK	990,000.00	990,000.00			990,000.00	
BAKIWA TRADERS LTD	30-06-23	SUPPLY OF CHICK MASH	998,000.00	998,000.00			998,000.00	
BAKIWA TRADERS LTD	29-06-23	SUPPLY OF ACARACIDE	1,499,400.00	1,499,400.00			1,499,400.00	
HESEDMAX LIMITED	30-06-23	SUPPLY AND DELIVERY OF TOOLS AND EQUIPMENT IN MAKUTANO WARD.	1,224,090.00	1,224,090.00			1,224,090.00	
HIGH TOUCH VENTURES	30-06-23	SUPPLY OF TENTS AND CHAIRS	2,697,196.00	2,697,196.00			2,697,196.00	
JIPCOM ENTERPRISE	12-03-23	SUPPLY OF KENPOLY PLASTIC	2,472,800.00	2,472,800.00			2,472,800.00	
DACIAN SOLUTION	12-05-21	SUPPLY OF IRON WAITALUK WARD	1,998,100.00	1,998,100.00			1,998,100.00	
MBAGARA ENTERPRISE	30-06-23	SUPPLY AND DELIVERY OF PLASTIS SEAETS	1,195,800.00	1,195,800.00			1,195,800.00	
DYLDA ENTERPRISES	21-06-23	SUPPLY OF CAR WASHING MACHINE AND PLASTIC KENTANK	1,994,000.00	1,994,000.00			1,994,000.00	
GEZIMAMBA GENERAL SUPPLIES	12-04-23	SUPPLY OF SPORTS EQUIPMENT FOR BIDII WARD	2,682,300.00	2,682,300.00			2,682,300.00	
HIGHTOURCH VENTURES LTD	21-06-23	SUPPLY OF SPORTS EQUIPMENT FOR SIKHENDU WARD	2,945,990.00	2,945,990.00			2,945,990.00	
YATOR FRONTIER	22-06-23	SUPPLY OF CEREMONIAL TENT AND PLASTIC CHAIRS	1,991,270.00	1,991,270.00			1,991,270.00	
ZADKIP ENTERPRISES	21-06-23	SUPPLY OF CAR WASHING MACHINES AND WATER TANK	675,500.00	675,500.00			675,500.00	
TRANSPHARMA HEALTHCARE	24-02-22	SUPPLY OF X-RAY EQUIPMENT AND FILMS	247,000.00	247,000.00			247,000.00	
PATRICK SIMIYU WANYAMA			2,950,000.00	2,950,000.00			2,950,000.00	

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BURUDI NABWERA			3,000,000.00	3,000,000.00			3,000,000.00	
ZADOCK KUTWA OYOLE			1,300,000.00	1,300,000.00			1,300,000.00	
IMMAQUE LTD	30-06-23	7 " SUPPLY OF 40 FEET CONTAINER	3,000,000.00	3,000,000.00			3,000,000.00	
NMMUCHA GENERAL SUPPLIES	30-06-23	PURCHASE OF LAND FOR ESTABLISHMENT OF KAHUCHO ECDE	1,200,000.00	1,200,000.00			1,200,000.00	
T-SQUIRE ENTERPRISES	19-11-21	SUPPLY OF DUODIP	1,985,200.00	1,985,200.00			1,985,200.00	
MELIAKO CONSTRUCTORS LTD	30-06-23	SUPPLY AND DELIVERY OF STREET LITER BIN	568,800.00	568,800.00			568,800.00	
DEELAM GROUP	30-06-23	SUPPLY AND DELIVERY OF IT EQUIPMENT.	675,000.00	675,000.00			675,000.00	
KENLU ENTERPRISE LTD	30-05-23	SUPPLY OF MACHINES	1,188,800.00	1,188,800.00			1,188,800.00	
YATOR FRONTIER	26-06-23	SUPPLY OF LIQUOR LICENCES	1,796,000.00	1,796,000.00			1,796,000.00	
SMART GREEN GRILL ENT LTD	25-01-22	SUPPLY AND DELIVERY OF BODABODA UMBRELLA FOR KAPOMOI WARD	1,996,280.00	1,996,280.00			1,996,280.00	
MULIMI DEALERS	27-06-23	SUPPLY OF APPLE MANGO TREE	1,062,000.00	1,062,000.00			1,062,000.00	
Riftum Investments	14-04-21	Supply of Gravel pack	2,500,000.00	2,500,000.00			2,500,000.00	
TRANS NZOIA MOTO CLINIC	29-06-23	REPLACEMENT OF HYDROLIC PIPE	209,000.00	209,000.00			209,000.00	
PHRONESIS EA LIMITED	30/06/2023	PURCHASE OF LAND ADVERTISEMENT	22,680,440.00	22,680,440.00			22,680,440.00	
<b>Sub-Total</b>			<b>226,502,879.55</b>	<b>226,502,879.55</b>	-	-	<b>226,502,879.55</b>	
<b>Supply Of Services</b>								
KENYA SCHOOL OF GOVERNMENT	10-01-23	PAYMENT TO SENIOR MANAGEMENT COURSE	76,000.00	76,000.00			76,000.00	
SAXTON AUTO GARAGE	30-06-23	REPAIR OF MOTORVEHICLE	130,000.00	130,000.00			130,000.00	
OKOTH MUDENYO GARAGE	30-06-23	MOTOR VEHICLE MAINTENANCE	242,200.00	242,200.00			242,200.00	
SAXTON AUTO GARAGE	30-06-23	SUPPLY AND MAINTENANCE OF MOTORVEHICLE	150,000.00	150,000.00			150,000.00	
KITALE AUTO TUNE GARAGE	30-06-23	MOTOR VEHICLE MAINTENANCE	275,000.00	275,000.00			275,000.00	
SAXTON AUTO GARAGE	29-06-23	MAINTENANCE OF MOTORVEHICLE	390,000.00	390,000.00			390,000.00	
SAXTON AUTO GARAGE	30-06-23	MOTOR VEHICLE MAINTENANCE	55,800.00	55,800.00			55,800.00	
KENYA SCHOOL OF GOVERNMENT	12-06-23	SENIOR STAFF COURSE AT KSG BARINGO	120,000.00	120,000.00			120,000.00	

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SAXTON AUTO GARAGE	29-06-23	MOTOR VEHICLE MAINTENANCE	70,000.00	70,000.00			70,000.00	
JAYESH AUTO	29-06-23	SUPPLY OF MOTO VEHICLE	171,500.00	171,500.00			171,500.00	
AFRICAN TOUCH SAFARIS	30-06-23	PAYMENT OF AIR TICKETS	156,210.00	156,210.00			156,210.00	
KENYA SCHOOL OF GOPVERNMENT	03-02-23	SENIOR MANAGEMENT COURSE PROGRAM FOR 4 WEEKS AT KSG BARINGO	120,000.00	120,000.00			120,000.00	
KENYA SCHOOL OF GOPVERNMENT-NAIROBI	17-02-22	SENIOR MANAGEMENT COURSE STANDARD AT NAIROBI KSG FOR CAROLINE CHEBET	140,360.00	140,360.00			140,360.00	
PAZURI HOTEL LIMITED	08-05-23	CATERING SERVICES	61,000.00	61,000.00			61,000.00	
KENYA INSTITUTE OF PLANNERS	05-05-23	ANNUAL SUBSCRIPTION AND AREARS	71,500.00	71,500.00			71,500.00	
FLORENCE CHEMAIYEK	30-06-23	UPGRADING OF TOWN STATUS REPORT	252,200.00	252,200.00			252,200.00	
JAYESH AUTO DISTRIBUTORS LIMITED	21-06-23	repair and mantainance of motor vehicle	157,000.00	157,000.00			157,000.00	
AFICA MARCHANTS ASSURACE LTD	02-02-23	insuranceservices	119,705.00	119,705.00			119,705.00	
SKYNEST COUNTY HOTEL	13-01-21	conference facilitation with stationeries	993,000.00	993,000.00			993,000.00	
THE STAR PUBLICATION LTD	03-05-21	tender notice advertisement	85,503.60	85,503.60			85,503.60	
THE STAR PUBLICATION LTD	03-05-21	tender notice advertisement	85,503.60	85,503.60			85,503.60	
KITALE NATIONAL POLYTECHNIC	13-04-22	payment for training secretaries	30,000.00	30,000.00			30,000.00	
OTY VICTORY GARAGE	29-06-23	MAINTAINANCE OF VEHICLE	326,000.00	326,000.00			326,000.00	
ANNE SIMIYU	27-04-23	TUITON FEE	120,000.00	120,000.00			120,000.00	
KITALE CORNER AUTO GARAGE	24-06-23	MAINTAINANCE OF VEHICLE	135,000.00	135,000.00			135,000.00	
STANDARD GROUP	17-02-21	ADVERT	88,160.00	88,160.00			88,160.00	
NATION MEDIA GROUP	30-06-23		88,000.00	88,000.00			88,000.00	
NATION MEDIA GROUP	30-06-23		88,000.00	88,000.00			88,000.00	
STANDARD GROUP	30-06-23		88,160.00	88,160.00			88,160.00	
SIFUNA AND SIFUNA ADVOCATES	30-10-20	legal fee payment	1,573,900.00	1,573,900.00			1,573,900.00	
ZK YEGO LAW OFFICES	18-03-22	payment of legal fee	2,900,000.00	2,900,000.00			2,900,000.00	
KARANIGREY AND COMPANY ADVOCATES	12-05-23	legal fee payment	572,000.00	572,000.00			572,000.00	

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AFFRICAN TOUCH SAFARIS LIMITED	29-06-23	Air ticket	115,900.00	115,900.00			115,900.00	
MARK TOILI NAMITI	15-05-23	Claim	200,000.00	200,000.00			200,000.00	
MARK TOILI NAMITI	29-06-23	claim	250,000.00	250,000.00			250,000.00	
LEMAYANS TRAVELLERS	30-06-23	Air ticket	111,979.00	111,979.00			111,979.00	
LEMAYANS TRAVELLERS	30-06-23	Air ticket	145,518.40	145,518.40			145,518.40	
ORINGE WASWA & OPANY ADVOCATES	30-06-23	legal fee payment	3,480,000.00	3,480,000.00			3,480,000.00	
KARANIGREY AND COMPANY ADVOCATES	30-06-23	legal fee payment	572,000.00	572,000.00			572,000.00	
KARANIGREY AND COMPANY ADVOCATES	30-06-23	legal fee payment	572,000.00	572,000.00			572,000.00	
WESTSIDE HOTEL	09-06-23	PAYMENT FOR CATERING ON FULL DAY CONFERENCE	630,000.00	630,000.00			630,000.00	
KIZITO SIMIYU	03-11-20	payment for meals offered by jehova jire	35,000.00	35,000.00			35,000.00	
JAYESH AUTO DISTRIBUTORS	27-06-23	MOTOR VEHICLE MAINTENANCE	128,000.00	128,000.00			128,000.00	
CAPITATION OF MUROKI VTC	17-02-23	CAPITATION OF MUROKI VTC	19,370.00	19,370.00			19,370.00	
CAPITATION OF MATUNDA	17-02-23	CAPITATION OF MATUNDA VTC	235,162.00	235,162.00			235,162.00	
CAPITATION OF KAPCHEPSIR VTC	17-02-23	CAPOITATION OF KWANZA VTC	238,895.00	238,895.00			238,895.00	
CAPITATION OF WAITALUK VTC	17-02-23	CAPITATION OF WAITALUK VTC	287,420.00	287,420.00			287,420.00	
CAPITATION OF CHORLIM VTC	17-02-23	CAPITATION OF CHORLIM VTC	186,637.00	186,637.00			186,637.00	
KPLC	30-06-23	payment of electricity expenses	1,234,466.00	1,234,466.00			1,234,466.00	
IROKO HOTELS	21-05-23	catering services	785,250.00	785,250.00			785,250.00	
KPLC	30-06-23	ELECTRICITY CONSUMPTION	9,898,241.38	9,898,241.38			9,898,241.38	
KPLC	30-06-23	ELECTRICITY CONSUMPTION	2,405,906.06	2,405,906.06			2,405,906.06	
EDEN ROCKN INSURANCE	26-05-23	ISSUANCE OF INSURANCE	228,756.80	228,756.80			228,756.80	
AFRICAN TOUCH SAFARIES	19-05-23	AIR TICKET PAYMENT	204,401.00	204,401.00			204,401.00	
AFRICAN TOUCH SAFARIES	20-06-23	AIR TICKET PAYMENT	79,870.00	79,870.00			79,870.00	
INSPECTION FACILITATION	06-07-23	CLAIM OF MONEY USED IN INSPECTION	774,400.00	774,400.00			774,400.00	

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AFRICAN TOUCH SAFARIES	12-06-23	AIR TICKET PAYMENT	325,626.00	325,626.00			325,626.00	
AFRICAN TOUCH SAFARIES	08-06-23	AIR TICKET PAYMENT	276,820.00	276,820.00			276,820.00	
AFRICAN TOUCH SAFARIES	12-06-23	AIR TICKET PAYMENT	294,365.00	294,365.00			294,365.00	
AFRICAN TOUCH SAFARIES	24-05-23	AIR TICKET PAYMENT	225,860.00	225,860.00			225,860.00	
STANDARD GROUP	29-05-23	ADVERTISEMENT PAYMENT	165,300.00	165,300.00			165,300.00	
SAFARICOM TWaweza	12-03-23	CARRY OUT ADVERT, PUBLICITY OR WAIVER	65,000.00	65,000.00			65,000.00	
BK RADIO	12-06-23	CARRY OUT ADVERT, PUBLICITY OR WAIVER	100,000.00	100,000.00			100,000.00	
WEST FM	16-06-23	CARRY OUT ADVERT, PUBLICITY OR WAIVER	100,000.00	100,000.00			100,000.00	
NATION MEDIA GROUP	06-05-23	CARRY OUT ADVERT, PUBLICITY OR WAIVER	170,000.00	170,000.00			170,000.00	
NATION MEDIA GROUP	11-11-22	CARRY OUT ADVERT, PUBLICITY OR WAIVER	110,200.00	110,200.00			110,200.00	
ATURKAN HOTEL	20-02-23	TADA TRAINING	425,500.00	425,500.00			425,500.00	
AFRICAN TOUCH SAFARIES	18-05-23	AIR TICKET PAYMENT	74,400.00	74,400.00			74,400.00	
ANDIMAS ELECTRICAL CONTRACTORS	02-02-23	ELECTRICITY MAINTAINANCE	1,105,000.00	1,105,000.00			1,105,000.00	
NATION MEDIA GROUP	09-08-22	PAYMENT FOR ADVERTISEMENT	91,640.00	91,640.00			91,640.00	
IROKO HOTEL	26-04-23	PAYMENT FOR CATERING SERVICES	174,000.00	174,000.00			174,000.00	
IROKO HOTEL	03-03-23	PAYMENT FOR BREAKFAST AND LUNCH	156,750.00	156,750.00			156,750.00	
DIVERSE AFRICA EVENTS	26-06-23	PAYMENT OF CATERING SERVICES	811,000.00	811,000.00			811,000.00	
STANDARD GROUP	09-03-23	PAYMENT FOR ADVERTISEMENT	109,620.00	109,620.00			109,620.00	
STANDARD GROUP	10-02-23	PAYMENT OF ADVERT ON REFURBISHMENT OF COUNTY REVENUE OFFICE	159,732.00	159,732.00			159,732.00	
NATION MEDIA GROUP	09-06-22	PAYMENT FOR ADVERTISEMENT	183,280.00	183,280.00			183,280.00	
KITALE NATIONAL POLYTECHNIC	06/09/2021	PAYMENT OF TUITION FEE FOR TRAINING COUNTY OFFICER DRIVERS	114,000.00	114,000.00			114,000.00	
HEADLINE PUBLISHER	28-06-23	ADVERTISEMENT ON WEEKLYN CITIZEN NEWSPAPER	80,000.00	80,000.00			80,000.00	
TRANS NZOIA COUNTY CAR AND MORTGAGE	10-01-23	TRANSFER OF RECURRENT ACCOUNT AT CENTRAL BANK	5,000,000.00	5,000,000.00			5,000,000.00	
KENYA SCHOOL OF GOVERNMENT - KABETE	27-09-21	TUITION FEES	140,360.00	140,360.00			140,360.00	

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SIMBA FM	27-06-23	ADVERT ON PUBLICITY	116,000.00	116,000.00			116,000.00	
KENYA POWER AND LIGHTING	30-06-23	payment for electricity	2,014,752.86	2,014,752.86			2,014,752.86	
KALYA FM	26-06-23	carry out advert on public weiver	116,000.00	116,000.00			116,000.00	
BK RADIO	29-05-21	advertisement expenses	50,000.00	50,000.00			50,000.00	
KITALE NATIONAL POLY	02-03-21	training fees	171,000.00	171,000.00			171,000.00	
NORTHRIFT RADIO	02-11-22	payment of advertisement	50,000.00	50,000.00			50,000.00	
RADIO SAFARIS	09-12-21	payment of advertisement expense	69,000.00	69,000.00			69,000.00	
NATION MEDIA GROUP	16-11-22	PAYMENT FOR ADVERTISEMENT	91,640.00	91,640.00			91,640.00	
MYMALIN CONTRACTORS	12-10-22	LEVELING OF PLAYING FIELD AT FRIENDS BIKEKE	328,512.00	328,512.00			328,512.00	
VINWAWAR LTD	03-01-22	LEVELING OF PLAYING FIELD AT MACHUNGWA PRIMARY	749,476.00	749,476.00			749,476.00	
VINWAWAR LTD	28-09-22	LEVELING OF PLAYING FIELD AT WEHOYA PRIMARY	467,248.00	467,248.00			467,248.00	
TRANS-NZOIA MOTORS CLINIC	02-02-20	repair and service of motorvehicle	269,500.00	269,500.00			269,500.00	
Jayesh Auto Distributors	30-06-23	Normal service amd full body greasing of county motor vehicle Isuzu 26CG001A	30,000.00	30,000.00			30,000.00	
Eden Rock Insurance Brokers Ltd	31-03-22	Issuing insurance cover for departmental vehicle 26CG049A.	54,987.57	54,987.57			54,987.57	
CHELIFA SELF HELP GROUP	21-06-23	FINANCIAL SUPPORT	280,000.00	280,000.00			280,000.00	
GRANDWAYS VENTURES LIMITED	08-11-19	HIRE OF OFFICE SPACE AT NAKUMAT CENTRE-KITALE	811,412.00	811,412.00			811,412.00	
GRANDWAYS VENTURES LIMITED	04-11-22	HIRE OF OFFICE SPACE AT MEGA CENTRE(IHUB) MEA FOR 15 MONTHS	1,951,950.00	1,951,950.00			1,951,950.00	
Pernalmore Ltd	30-06-23		499,844.00	499,844.00			499,844.00	
KITALE CLUB	22-04-23	catering services	68,000.00	68,000.00			68,000.00	
IROKO HOTELS	29-05-23	catering services	109,500.00	109,500.00			109,500.00	
AFRICAN TOUCH SAFARIES	03-04-23	AIR TICKET PAYMENT	128,158.00	128,158.00			128,158.00	
AFRICAN TOUCH SAFARIS LTD	26-05-23	flight travel tickets	82,040.00	82,040.00			82,040.00	
AFRICAN TOUCH SAFARIS LTD	23-06-23	TRAVEL TICKET	95,610.00	95,610.00			95,610.00	
NATION MEDIA GROUP	30-05-21	ADVERTISEMENT ON INVITATION TO TENDER	161,286.40	161,286.40			161,286.40	

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REICA BROKERS	19-04-23	PAYMENT FIR INSURANCE COVER	455,560.00	455,560.00			455,560.00	
SIRWO ENTERPRISES LTD	06-/06/2023	PAYMENT FOR CATERING SERVICES	268,000.00	268,000.00			268,000.00	
REICA BROKERS	24-06-23	INSURANCE COVER	74,956.00	74,956.00			74,956.00	
AFRICAN TOUCH SAFARIS	11/11/20222	AIR TICKET PAYMENT	320,800.00	320,800.00			320,800.00	
AFRICAN TOUCH SAFARIS	05-06-23	AIR TICKET PAYMENT	85,470.00	85,470.00			85,470.00	
STALLION SECURITY SERVICES LIMITED	10-02-17	security service provision	1,584,000.00	1,584,000.00			1,584,000.00	
STALLION SECURITY	20-12-17	SECURITY SERVICE	2,112,000.00	2,112,000.00			2,112,000.00	
KITALE NURSING HOME	04-01-17	payment for referral of patients during doctors strike	89,320.00	89,320.00			89,320.00	
ANDREW AMUNZE AYUKA	08-06-20	service made for grinding maize and millet	64,280.00	64,280.00			64,280.00	
KITALE NURSING HOME	14-03-18	hospital patient fees during doctors strike	80,915.00	80,915.00			80,915.00	
MARTIN MULWA	27-06-23	PAYMENT FOR SECURITY SERVICE AT TTRH	210,000.00	210,000.00			210,000.00	
G-TON	18-05-23	SERVICE CHARTER ON MS PLATE ON ALL WEATHER STICKERS FOR 10 FACILITIES	549,000.00	549,000.00			549,000.00	
ELTON PHARMACY LIMITED	29-06-23	SUPPLY OF MEDICAL DRUGS	2,346,608.00	2,346,608.00			2,346,608.00	
KENYA SCHOOL OF GOVERNMENT	30-06-22	PAYMENT FOR TUITION FEE	112,000.00	112,000.00			112,000.00	
WESTSIDE HOTELS LTD.	02-11-22	catering services	13,200.00	13,200.00			13,200.00	
SAXTON AUTOGARAGE	30-06-23	VEHICLE MAINTENANCE	52,500.00	52,500.00			52,500.00	
PAMELA INDIMILI	30-06-23	PRESENTATION OF DRAFT PLAN AND VALIDATION SESSIONS	135,500.00	135,500.00			135,500.00	
SAXTON AUTOGARAGE	30-06-23	VEHICLE MAINTENANCE	52,000.00	52,000.00			52,000.00	
ATURUKAN HOTEL	02-02-21	catering services	235,000.00	235,000.00			235,000.00	
AFRICAN TOUCH SAFARIS	07-06-18	payment of airtickets	16,900.00	16,900.00			16,900.00	
KENYA SCHOOL OF GOVERNMENT	05-02-22	TUITION FEE	152,000.00	152,000.00			152,000.00	
KENYA SCHOOL OF GOVERNMENT	27-01-22	TUITION FEE	120,000.00	120,000.00			120,000.00	
KENYA SCHOOL OF GOVERNMENT	27-01-22	TUITION FEE	120,000.00	120,000.00			120,000.00	
KENYA SCHOOL OF GOVERNMENT	14-01-22	TUITION FEE	456,000.00	456,000.00			456,000.00	

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KENYA SCHOOL OF GOVERNMENT	08-11-21	TUITION FEE	120,000.00	120,000.00			120,000.00	
Alice AHRO BOAS	13-04-23	keyioi ward office payment	144,000.00	144,000.00			144,000.00	
JOSEPH KIMINGICHI	23-06-23	sikhendu county office payment	144,000.00	144,000.00			144,000.00	
DAVID MACHARIA KAMAU	20-06-23	kimimini ward office payment	60,000.00	60,000.00			60,000.00	
ALICE AHRO BOAS	29-06-23	keyioi ward office payment	36,000.00	36,000.00			36,000.00	
NELSON KIPRUTO NGETICH	29-06-23	machewa ward office payment	504,000.00	504,000.00			504,000.00	
DENNIS MASAI CHEPKONGIN	29-06-23	kinyoro ward office payment	144,000.00	144,000.00			144,000.00	
FRED WANJALA MUTANDA	28-07-22	matumbi ward rent payment	84,000.00	84,000.00			84,000.00	
NARAN P KERAI	29-06-15	nabiswa ward office payment	180,000.00	180,000.00			180,000.00	
ANN NANJALA WABUGE	23-06-23	payment of sirende ward office	72,000.00	72,000.00			72,000.00	
NATION MEDIA GROUP PLC	30-03-22	advancement of tender notice	164,952.00	164,952.00			164,952.00	
AFRICAN TOUCH SAFARIS LTD	11-11-22	payment for flight travel	93,400.00	93,400.00			93,400.00	
AFRICAN TOUCH SAFARIS LTD	11-11-22	payment of flight travelling ticket	86,510.00	86,510.00			86,510.00	
STANDARD MEDIA GROUP	25-10-21	PAYMENT OF ADVERTISEMENT OF TENDER	177,480.00	177,480.00			177,480.00	
STANDARD MEDIA GROUP	13-10-21	PAYMENT OF ADVERTISEMENT OF TENDER	177,480.00	177,480.00			177,480.00	
AFRICAN TOUCH SAFARIS	08-02-22	PAYMENT OF FLIGHT TICKET	26,920.00	26,920.00			26,920.00	
NATION MEDIA GROUP	02-06-23	Advertisement of tender notice	110,200.00	110,200.00			110,200.00	
AFRICAN TOUCH SAFARIS	22-05-23	AIR TICKET PAYMENT	110,920.00	110,920.00			110,920.00	
AFRICAN TOUCH SAFARIS	31-05-23	AIR TICKET PAYMENT	72,530.00	72,530.00			72,530.00	
AFRICAN TOUCH SAFARIS	31-05-23	AIR TICKET PAYMENT	115,400.00	115,400.00			115,400.00	
ATURKAN HOTEL	06-06-23	catering services	102,500.00	102,500.00			102,500.00	
SAXTON AUTO GARAGE	29-06-23	Vehicle maintenance -GKB079A	324,000.00	324,000.00			324,000.00	
SAXTON AUTO GARAGE	27-06-23	Vehicle maintenance -26CC047A	45,000.00	45,000.00			45,000.00	
IROKO HOTELS	19-06-23	catering services	54,000.00	54,000.00			54,000.00	

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NYAMWEGA OSORO & COMPANY ADVOCATES	02-06-23	legal fee payment	3,000,000.00	3,000,000.00			3,000,000.00	
NATION MEDIA GROUP PLC	11-11-22	ADVERTISEMENT OF PUBLIC PARTICIPATION	87,058.00	87,058.00			87,058.00	
NATION MEDIA GROUP	11-11-22	ADVERTISEMENT OF TENDER NOTICE	161,286.40	161,286.40			161,286.40	
KENYA SCHOOL OF GOVERNMENT	02-12-21	TUTION FEE	120,000.00	120,000.00			120,000.00	
DAVID MACHARIA KAMAU	14-06-23	RENT	660,000.00	660,000.00			660,000.00	
JOSEPH KIMINGICHI	14-06-23	RENT	216,000.00	216,000.00			216,000.00	
NARAN P. KERAJ	14-06-23	RENT	270,000.00	270,000.00			270,000.00	
DENNIS MASAI CHEPKONGIN	14-06-23	RENT	648,000.00	648,000.00			648,000.00	
NELSON KIPRUTO NGETICH	14-06-23	RENT	720,000.00	720,000.00			720,000.00	
JOHN EDAYA OJAGO	14-06-23	RENT	204,000.00	204,000.00			204,000.00	
GRACE KHISA KIPTEK	23-06-23	RENT	240,000.00	240,000.00			240,000.00	
FRED WANJALA MUTANDA	02-02-22	RENT	336,000.00	336,000.00			336,000.00	
JOSEPH KIPYEGON ROTICH	14-06-23	RENT	168,000.00	168,000.00			168,000.00	
SIMON NABIBIA MUNESA	14-06-23	RENT	1,200,000.00	1,200,000.00			1,200,000.00	
ANN WANJALA WABUGE	14-06-23	RENT	166,000.00	166,000.00			166,000.00	
NATION MEDIA GROUP	02-06-23	TENDER ADVERTISEMENT	91,640.00	91,640.00			91,640.00	
KITALE CORNER AUTO GARAGE	29-06-23	MOTOR VEHICLE REPAIR OF CAR NO.26CG047A	40,000.00	40,000.00			40,000.00	
NITA	30-06-22		23,055,450.00	23,055,450.00			23,055,450.00	
VICTORIA RUTO	30-06-22		326,176.10	326,176.10			326,176.10	
NYAMWEGA OSORO & COMPANY ADVOCATES	30-06-22		48,120,506.00	48,120,506.00			48,120,506.00	
NATION MEDIA GROUP PLC	15-05-23	Tender advertisement	91,640.00	91,640.00			91,640.00	
CENTRE POINT INSURANCE	15-03-22	issuing of motorvehicle insurance cover	101,889.00	101,889.00			101,889.00	
NEICY INVESTMENT	09-03-23	BUSH CLEANING IN KIMININI	595,400.00	595,400.00			595,400.00	
SYNAMORE KENYA COMPANY	21-06-21	mantainance of lini moja bridge at cheranganyi	313,000.00	313,000.00			313,000.00	

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EDEN ROCK INSURANCE BROKERS LTD	07-09-22	insurance cover payment	224,641.80	224,641.80			224,641.80	
GREENLINE INSURANCE AGENCY	05-10-21	PAYMENT OF INSURANCE COVER	118,696.20	118,696.20			118,696.20	
KIMZONE AUTO SPARES LIMITED	27-06-23	REPAIR AND MAINTAINANCE OF FIRE ENGINE	286,000.00	286,000.00			286,000.00	
OKOTH MUDENYO GARAGE	17-06-16	REPAIR AND MAINTAINANCE OF COUNTY MOTO VEHICLE	552,232.00	552,232.00			552,232.00	
AFRICA MERCHANT ASSURANCE CO.	19-04-23	ISSUE OF INSURANCE COVER FOR EXCAVATORS, ROLLERS, TIPPERS, SHOVELS, BACKHOE.	30,000.00	30,000.00			30,000.00	
AFRICA MERCHANT ASSURANCE CO.	19-04-23	ISSUE OF INSURANCE COVER FOR EXCAVATORS, ROLLERS, TIPPERS, SHOVELS, BACKHOE.	30,000.00	30,000.00			30,000.00	
AFRICA MERCHANT ASSURANCE CO.	19-04-23	THIRD PARTY INSURANCE COVER FOR EXCAVATORS,ROLLERS, TIPPERS, AND SHOVELS.	45,000.00	45,000.00			45,000.00	
BILNET COMMERCIAL INSURANCE AGENCY	13-10-22	COVER FOR MOTOVEHICLE 26CG015A	2,144,564.56	2,144,564.56			2,144,564.56	
CATHOLIC DIOCESE OF KITALE	31-05-23	presenter trade	50,000.00	50,000.00			50,000.00	
THE STAR PUBLICATION LTD	23-02-21	payment of adult consultancy services	85,503.60	85,503.60			85,503.60	
AFRICAN TOUCH SAFARIS LTD	28-03-22	payment of airtickets	16,750.00	16,750.00			16,750.00	
NATION MEDIA GROUP	20-09-21	ADVERTISEMENT FOR DAILY NATION	93,670.00	93,670.00			93,670.00	
JAYESH AUTO DISTRIBUTORS	20-06-19	REPAIR AND SERVICING OF 26CG098A	74,000.00	74,000.00			74,000.00	
JAYESH AUTO DISTRIBUTORS	09-05-22	SERVICE OF MOTORVEHICLE 26CG098A	74,000.00	74,000.00			74,000.00	
JAYESH AUTO DISTRIBUTORS	14-02-20	SERVICE OF VEHICLE 26CG098A	65,000.00	65,000.00			65,000.00	
NATION MEDIA GROUP	06-02-23	ADVERTISEMENT MADE DAILY NATION	183,280.00	183,280.00			183,280.00	
HELLEN KWAMBOKA	21-06-23	FACILITATION IN AUDITING AND MOVEMENT OF ITEMS FROM TRADE OFFICE AT DISTICT COMMISSIONER'S OFFICE	96,400.00	96,400.00			96,400.00	
SAXTON AUTO GARAGE	30-06-23	REPAIRS FOR MOTORVEHICLE NUMBER GK806S	390,000.00	390,000.00			390,000.00	
STANDARD GROUP	08-02-23	NEWSPAPER ADVERT	88,160.00	88,160.00			88,160.00	
WAMBOMENT INVESTMENT	30-06-23	spring protection	248,356.00	248,356.00			248,356.00	
AFRICAN TOUCH SAFARIS LTD	03-03-23	air ticket	96,100.00	96,100.00			96,100.00	
NATION MEDIA GROUP PLC	09-02-21	Tender advertisement	155,788.00	155,788.00			155,788.00	

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SAXTON AUTO GARAGE	30-06-23	REPAIR OF MOTO VEHICLE	69,600.00	69,600.00			69,600.00	
Mudachi Kivaya	30-06-23	Declustering of NZOWASCO Co	915,600.00	915,600.00			915,600.00	
AFRICAN TOUCH SAFARIS	16-06-23	AIRTICKET	111,390.00	111,390.00			111,390.00	
TRANS NZOIA MOTOR CLINIC	31-03-20	MAINTENANCE OF VEHICLE-26CG097A	65,000.00	65,000.00			65,000.00	
MAJOMBO CONSTRUCTION CO	27-06-23	MAINTENANCE OF VEHICLE-26CG25A	124,000.00	124,000.00			124,000.00	
LAMRACH VENTURES LTD	30-06-23		179,880.00	179,880.00			179,880.00	
SWIFT MOVE LOGISTICS LTD	30-06-23		9,997,770.00	9,997,770.00			9,997,770.00	
JAYESH AUTO DISTRIBUTORS	30-06-23		1,320,000.00	1,320,000.00			1,320,000.00	
ELIZWISE AGENCIES	30-06-23		2,192,825.40	2,192,825.40			2,192,825.40	
NORKIP CO LTD	30-06-23		523,710.00	523,710.00			523,710.00	
COCSY CO LTD	30-06-23		1,499,994.00	1,499,994.00			1,499,994.00	
TOBIAS OWUOR GARAGE	04-06-23		174,000.00	174,000.00			174,000.00	
GEODEV	14-02-23	LAST PAYMENT OF CONSULTANCY FOR THE DEVELOPMENT	2,080,700.00	2,080,700.00			2,080,700.00	
GEODEV	14-02-23	THIRD PAYMENT OF CONSULTANCY FOR THE DEVELOPMENT	2,491,300.00	2,491,300.00			2,491,300.00	
GEODEV	09-02-23	CONSULTANCY SERVICES FOR KIMINI DEVELOPMENT PLAN	4,528,000.00	4,528,000.00			4,528,000.00	
Emos Limited			2,946,280.00	2,946,280.00			2,946,280.00	
THE HYPERION & ASHBRIITTE LIMITED			2,956,010.00	2,956,010.00			2,956,010.00	
SKYRANGE VISIONS			1,998,200.00	1,998,200.00			1,998,200.00	
SKYRANGE VISIONS ENTERPRISE			1,052,500.00	1,052,500.00			1,052,500.00	
OBTUSE HOLDINGS	25-01-21	PAYMENT FOR SUPPLY OF OFFICE ITEM TO THE FIRE STATION	3,109,275.00	3,109,275.00			3,109,275.00	
GRAMITA ENTERPRISES	07-07-23	BUSH CLEANING IN SABOTTI WARD	1,496,400.00	1,496,400.00			1,496,400.00	
<b>Sub-Total</b>			<b>190,743,167.73</b>	<b>190,743,167.73</b>	<b>-</b>	<b>-</b>	<b>190,743,167.73</b>	
<b>Grand Total</b>			<b>681,761,278.32</b>	<b>681,761,278.32</b>	<b>-</b>	<b>-</b>	<b>681,761,278.32</b>	

**TRANS NZOIA COUNTY EXECUTIVE**  
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**Annex 3 – Analysis of Pending Staff Payables**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					Current FY	Previous FY	
			a	b	c=a-b		
<b>Others (specify)</b>							
SIMON MALIKA		17-06-23	9,800.00			9,800.00	
ELIZABETH MAYOKA		28-06-23	50,000.00			50,000.00	
MERCYLINE MASINDE		04-05-23	132,240.00			132,240.00	
ESTHER ROTICH CHEPKEMBOI		04-12-20	153,927.40			153,927.40	
EVERLYNE KHAVAKALI		16-01-23	153,927.40			153,927.40	
FLORENCE KITUI NAMALWA		3/12/20202	153,927.40			153,927.40	
IRINE NALIKA WANJALA		03-12-20	153,927.40			153,927.40	
AGNES MUKITE MARUTI		04-12-20	158,172.51			158,172.51	
AGNES KWAMBOKA OENGA		12-01-16	153,927.40			153,927.40	
GEVNA AMUSUGU PHILIP		12-01-16	153,927.40			153,927.40	
JANE WANJIRU MBURU		12-01-16	153,617.40			153,617.40	
SAIDA MUTAVI		12-01-16	153,586.37			153,586.37	
ROSE OWENDI DAKATWA		13-01-16	153,617.40			153,617.40	
JANE NEKESA WANYONYI		03-12-20	153,586.37			153,586.37	
ROSE CHEROP KIBIWOT		18-06-20	153,617.40			153,617.40	
JANE AMOTI WANJALA		15-05-23	153,617.40			153,617.40	
PHANICE CHEMATIA WAFULA		15-05-23	153,617.40			153,617.40	
PAMELA KHANJILA WABUGE		15-05-23	153,617.40			153,617.40	
JENIFER CHELIMO LAGAT		15-05-23	153,617.40			153,617.40	

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ROSE NALIAKA TULULA	15-05-23	153,617.40	153,617.40	153,617.40
ROSALINE MIDEVA	15-05-23	153,586.37	153,586.37	153,586.37
SUSAN NEKESA WANYONYI	15-05-23	153,586.37	153,586.37	153,586.37
JOSEFINA OTIENO	15-05-23	153,586.37	153,586.37	153,586.37
PAULINE JEPTEKENY BIWOTT	15-05-23	153,586.37	153,586.37	153,586.37
REDEMDA NAFULA WEKESA	15-05-23	153,586.37	153,586.37	153,586.37
SABINA KARIE KIMAIYO	15-05-23	153,586.37	153,586.37	153,586.37
SIPHAROSE CHEMSTO NDIWA	15-05-23	153,617.40	153,617.40	153,617.40
JOSRIN NAFULA MASINDE	15-05-23	153,617.40	153,617.40	153,617.40
DIVINAH NANJALA NALJANYA	15-05-23	153,927.40	153,927.40	153,927.40
JOASH WANYONYI	08-01-21	149,199.60	149,199.60	149,199.60
ELIZABETH MUKHANA MASIBO	18-06-20	158,172.51	158,172.51	158,172.51
TERESA NAKHUMICHA OKUMU	15-05-23	153,927.40	153,927.40	153,927.40
EVERLYNE CHEPKOSGEI LELEY	15-05-23	153,927.40	153,927.40	153,927.40
GRACE NALIAKA GITONGA	15-05-23	153,617.40	153,617.40	153,617.40
SUSAN CHEPKOECH SITIENEI	15-05-23	153,617.40	153,617.40	153,617.40
JUNIANA CHEROTICH KIPAMUM	15-05-23	153,617.40	153,617.40	153,617.40
JULIA NEKESA WAFULA	15-05-23	153,617.40	153,617.40	153,617.40
ESNAS NALIAKA IMBIAKHA	15-05-23	153,927.40	153,927.40	153,927.40
EVERLYNE AMAKOBÉ SIDORI	15-05-23	153,927.40	153,927.40	153,927.40
TERESA JEPCHUMBA KIRUA	15-05-23	153,927.40	153,927.40	153,927.40
ROSE NALIAKA WAFULA	15-05-23	153,927.40	153,927.40	153,927.40
MARY OTUKHO NGAYA	15-05-23	153,617.40	153,617.40	153,617.40
EDITH EMILY OMALI	15-05-23	153,927.40	153,927.40	153,927.40
ALICE WAMBULWA OKULWA	15-05-23	153,586.37	153,586.37	153,586.37
JANE MULATI PAUL	15-05-23	153,586.37	153,586.37	153,586.37
RAEL JURUGUT MAIYO	15-05-23	153,927.40	153,927.40	153,927.40
EVERLYN KHATI MULEKA	15-05-23	158,172.51	158,172.51	158,172.51

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ALICE CHEPKORIR KOGO	15-05-23	153,927.40	153,927.40	153,927.40	153,927.40
ROSE ACHWO KILATE	15-05-23	153,586.37	153,586.37	153,586.37	153,586.37
ROSE GLADYS ADHIAMBO	15-05-23	153,927.40	153,927.40	153,927.40	153,927.40
MARY NGOKO MUHONJA	15-05-23	153,617.40	153,617.40	153,617.40	153,617.40
JULIA WANJIRU MWANJI	15-05-23	153,927.40	153,927.40	153,927.40	153,927.40
EVERLYN CHEPTANUI BUSIENEI	15-05-23	153,617.40	153,617.40	153,617.40	153,617.40
GETRUDE NEKESA CHESOLI	15-05-23	153,927.40	153,927.40	153,927.40	153,927.40
ALICE NAKHUNGU WANYONYI	15-05-23	153,927.40	153,927.40	153,927.40	153,927.40
CILIA SAMBULA	15-05-23	153,617.40	153,617.40	153,617.40	153,617.40
TERESIA NASIMIYU WALUBENGO	15-05-23	153,617.40	153,617.40	153,617.40	153,617.40
JANE NANGILA MAKOKHA	15-05-23	153,617.40	153,617.40	153,617.40	153,617.40
CAROLYNE ALUNGATTA WANGA	15-05-23	153,927.40	153,927.40	153,927.40	153,927.40
PAULINE KEMEI	15-05-23	153,586.37	153,586.37	153,586.37	153,586.37
ROSEMARYCHEMISTO KIBET	15-05-23	153,617.40	153,617.40	153,617.40	153,617.40
JULIANA JACOB NAKONYA	15-05-23	153,586.37	153,586.37	153,586.37	153,586.37
MARGARETNJOKI KAGUONGO	15-05-23	153,617.40	153,617.40	153,617.40	153,617.40
FLORENCE KITUI NAMALWA	3/12/20202	153,927.40	153,927.40	153,927.40	153,927.40
GEVNA AMUSUGU PHILIP	12-01-16	153,927.40	153,927.40	153,927.40	153,927.40
ALICE NAOMI WANYONYI	18-06-20	153,617.40	153,617.40	153,617.40	153,617.40
URSILLAH JEBITOK KOITABA	29-10-21	50,000.00	50,000.00	50,000.00	50,000.00
ROMESMARY MUYOKA WAFULA	18-06-20	153,617.40	153,617.40	153,617.40	153,617.40
JOAN CHEPBOKAMOTO SIMATWA	18-06-20	153,617.40	153,617.40	153,617.40	153,617.40
CALEB KHAEMBA	14-10-19	137,576.00	137,576.00	137,576.00	137,576.00
LYDIAH N BARASA	24-01-22	49,500.00	49,500.00	49,500.00	49,500.00
GRACE FORD NALIKA	30-06-23	400,000.00	400,000.00	400,000.00	400,000.00
LYDIA NAFULA BARAZA	21-06-23	31,739.00	31,739.00	31,739.00	31,739.00
SIMON MUNGESA NABIBIA	29-06-23	240,000.00	240,000.00	240,000.00	240,000.00
JULIE KOLDEDE OMAIDO	30-06-23	150,000.00	150,000.00	150,000.00	150,000.00

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ERICK NGETICH	27-06-23	60,000.00	60,000.00	60,000.00
LYDIA MAUA KIRUI	29-06-23	66,450.00	66,450.00	66,450.00
KENNEDY ETIANG SEME	24-02-23	43,600.00	43,600.00	43,600.00
BETTYSHEBA NALIKA	09-05-23	93,500.00	93,500.00	93,500.00
SYPHAS MASINDE	30-06-23	162,800.00	162,800.00	162,800.00
IRENE NANGOLE	22-06-23	38,300.00	38,300.00	38,300.00
CHARLES YABUNA	26-06-23	29,560.00	29,560.00	29,560.00
ESTHER JARENGA	23-05-23	59,900.00	59,900.00	59,900.00
ERICK NGETICH	11-07-23	3,285,000.00	3,285,000.00	3,285,000.00
SAMSON NALIANYA	30/06/203	1,367,000.00	1,367,000.00	1,367,000.00
DIANAH MODANI KAVAGI	30-06-23	7,550.00	7,550.00	7,550.00
MAKALI ANTONY NYARANGA	30-06-23	110,595.60	110,595.60	110,595.60
JOHN NYANGUSEI	23-03-16	161,634.00	161,634.00	161,634.00
BETTYSHEBA NALIKA WESONGA	30-06-23	30,000.00	30,000.00	30,000.00
COLLETA WEKESA	07-03-22	68,301.00	68,301.00	68,301.00
JOSEPH NAMWANDU KATASI	07-04-22	97,946.00	97,946.00	97,946.00
ABSOLOM OKOBWA MUSUMBA	16-09-23	2,747,904.00	2,747,904.00	2,747,904.00
THIONGO PAUL	29-09-22	155,964.40	155,964.40	155,964.40
TARUS ELIZABETH CHEPKEMBOI	26-09-22	198,013.00	198,013.00	198,013.00
EMELDA MALEMO AGOI	09-10-19	1,246,348.00	1,246,348.00	1,246,348.00
ATOMUNY DAVID CHEPROT	29-05-23	155,964.00	155,964.00	155,964.00
ABSCONDITA CHUKUT	03-04-23	258,245.60	258,245.60	258,245.60
DR NANJENDO KENNEDY CHALICHA	16-02-23	60,000.00	60,000.00	60,000.00
ROBERT WASIKE AURA	26-05-23	94,841.00	94,841.00	94,841.00
KEYA ANN CHELANGAT	19-09-22	216,728.00	216,728.00	216,728.00
BEN SABUNI MANYONGE	17-01-20	105,196.00	105,196.00	105,196.00
MIRIAM INGURA	27-01-22	153,441.00	153,441.00	153,441.00
JEBARON JEPKOECH CHUMBA	07-09-22	167,161.00	167,161.00	167,161.00

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MUNOKO VIONA NELIMA	03-03-19	54,364.17	54,364.17	54,364.17
COUNTY OCCUPATIONAL SAFETY AND HEALTH	18-07-19	387,305.00	387,305.00	387,305.00
CPF INDIVIDUAL PENSION	09-06-23	2,798,697.16	2,798,697.16	2,798,697.16
PAUL MABWA OKWOMI	25-03-19	140,000.00	140,000.00	140,000.00
DIRECTOR OF PENSION	22-06-21	185,491.00	185,491.00	185,491.00
RUTH WANJIKU KIBE	05-06-23	14,757.00	14,757.00	14,757.00
FREDRICK OCHIENG OGADA	05-06-23	50,000.00	50,000.00	50,000.00
KENNEDY WAFULA	30-06-23	107,000.00	107,000.00	107,000.00
ANN NDARA SAMOEI	27-06-23	30,000.00	30,000.00	30,000.00
EUNICE ORANGA	17-06-23	37,365.00	37,365.00	37,365.00
ANTONY KIERO MUSHONO	27-06-23	2,116,320.00	2,116,320.00	2,116,320.00
EGLAR SENGE MNANDA	26-06-23	19,024.00	19,024.00	19,024.00
MUYELELE JEFFERSON SITATI	19-09-23	305,808.32	305,808.32	305,808.32
CPF INDIVIDUAL PENTION SCHEME	25-04-23	2,639,842.20	2,639,842.20	2,639,842.20
KARANJA WILLY MWANGI	15-09-23	323,714.40	323,714.40	323,714.40
JUSTUS KASEMBELA	26-06-23	167,251.00	167,251.00	167,251.00
ENOCK NYARO	27-06-23	29,600.00	29,600.00	29,600.00
SAMSON KIMELI RONO	15-02-21	41,705.31	41,705.31	41,705.31
ISMAEL SIMATWA KASISI	23-06-23	89,748.00	89,748.00	89,748.00
CHEBUS MOSES CHEBONYA	16-06-23	155,963.46	155,963.46	155,963.46
EVERLYNE MAKOKHA	13-04-23	92,718.00	92,718.00	92,718.00
JOHN MUNYKENYE	23-06-23	34,072.00	34,072.00	34,072.00
ERNEST MBOLO SHISUNDI	23-06-23	51,039.00	51,039.00	51,039.00
CPF INDIVIDUAL PENSION	21-03-23	6,163,773.40	6,163,773.40	6,163,773.40
CPF INDIVIDUAL PENSION	23-02-23	9,999,925.20	9,999,925.20	9,999,925.20
KENNEDY WAFULA	30-06-23	107,000.00	107,000.00	107,000.00
EDWARD OCHIENG	07-07-23	50,000.00	50,000.00	50,000.00
DISHON OMURWA CHEBUKUI	05-06-23	242,246.25	242,246.25	242,246.25

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FAITH CHERUTO LANGAT	24-02-23	50,000.00	50,000.00	50,000.00
BARASA EMMANUEL WANYONYI	05-06-23	144,287.00	144,287.00	144,287.00
MIRIAM INGURA	06-06-23	196,081.00	196,081.00	196,081.00
ANN WAYELE	30-06-23	107,000.00	107,000.00	107,000.00
KOCHELI KELVIN MUSANGA	10-05-23	305,808.32	305,808.32	305,808.32
EMUKUI WILLIAM ETABO	02-06-23	155,964.00	155,964.00	155,964.00
LYDIA AKOLLA	29-06-23	131,200.00	131,200.00	131,200.00
RACHAEL WAMALWA	29-06-23	131,200.00	131,200.00	131,200.00
JUMA JUSTINE	30-06-23	333,777.45	333,777.45	333,777.45
NAFULA MARGARET WANJALA	30-05-23	50,000.00	50,000.00	50,000.00
MEKELINGIRO CHARLES	06-06-23	269,343.90	269,343.90	269,343.90
JULIE OMAIDO	26-06-23	193,600.00	193,600.00	193,600.00
EMILY ONYANGO	09-06-23	50,000.00	50,000.00	50,000.00
GREGORY ETYANGOLIMONGOR	16-06-23	60,239.00	60,239.00	60,239.00
WEKESA GREGORY	16-06-23	100,000.00	100,000.00	100,000.00
ROBERT KANGETHE	23-06-23	70,076.00	70,076.00	70,076.00
BISHOP MOKHWANA WAFULA	23-06-23	82,743.00	82,743.00	82,743.00
MARY TELEWA	23-06-23	128,578.00	128,578.00	128,578.00
KENNEDY SIMIYU MUTANGATI	30-06-23	51,500.00	51,500.00	51,500.00
EDWARD KAVAI OBWOGI	23-06-23	82,743.00	82,743.00	82,743.00
EVANS NYONGES WANYONYI	16-06-23	50,000.00	50,000.00	50,000.00
OMUGA JAIRUS RAKIRO	03-06-23	60,000.00	60,000.00	60,000.00
Scholastic Nalobite	15-06-23	98,960.00	98,960.00	98,960.00
FLORENCE CHEMAYEK	27-06-23	30,000.00	30,000.00	30,000.00
DENNIS WASWA	26-06-23	30,000.00	30,000.00	30,000.00
LAPFUND PENSION SCHEME	30-06-22	334,841,172.00	334,841,172.00	334,841,172.00
NANCY NZAVAYE KEGODE	30-06-22	1,641,763.20	1,641,763.20	1,641,763.20
PAYMASTER GENERAL	30-06-22	40,310,715.00	40,310,715.00	40,310,715.00

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MOSES KIDIAVAI ALUDIRA	30-06-22	124,210.80			124,210.80
DICKSON KIPKURGAT MUTAI	30-06-22	537,679.10			537,679.10
MARY ONGOCHE ONYANGO	30-06-22	236,994.40			236,994.40
ARGWINS MUKHISA KERE	30-06-22	102,002.00			102,002.00
LYDIA NAFULA BARASA	09-11-21	150,000.00			150,000.00
JOHN OKUNYUKU	24-03-23	340,780.00			340,780.00
BRIDGIT NAMONYO	05-05-22	349,600.00			349,600.00
MARTIN KAPCHANGA	06-06-23	50,000.00			50,000.00
OSCAR OMBIBI	27-09-22	79,400.00			79,400.00
ISAAC MARUTI	30-06-23	184,000.00			184,000.00
SCHOLASTICA NALOBILE	30-06-23	66,000.00			66,000.00
AFRICAN TOUCH SAFARIS	03-02-22	127,740.00			127,740.00
JOHN OKUNYUKU-	10/05/2023	43,978.00			43,978.00
<b>Sub-Total</b>		<b>431,078,077.78</b>	<b>-</b>	<b>-</b>	<b>431,078,077.78</b>
<b>Grand Total</b>		<b>431,078,077.78</b>	<b>-</b>	<b>-</b>	<b>431,078,077.78</b>

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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	
			a	b	c=a-b		
<b>Amounts Due To Third Parties</b>							
LAP TRUST	UNREMMITED 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 MWENDO	FINANACIAL SUPPORT TO PURCHASE MUSIC INSTRUMENTS	08-06-23	100,000.00		100,000.00	100,000.00	
TRANS NZOIA FALCON FOOTBALL CLUB		30-06-23	100,000.00		100,000.00	100,000.00	
ARCHITECTURAL ASSOCIATION OF KENYA	subscription arrears	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 SECONDED 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 KENYA INFORMAL SETTLEMENT IMPROVEMENT PROJECT	30-06-23	4,000,000.00		4,000,000.00	4,000,000.00	
<b>Sub-Total</b>			<b>50,064,782.40</b>	<b>-</b>	<b>50,064,782.40</b>	<b>50,064,782.40</b>	
<b>Grand Total</b>			<b>50,064,782.40</b>	<b>-</b>	<b>50,064,782.40</b>	<b>50,064,782.40</b>	

County Government of Trans Nzoia  
 County Executive  
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<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>
Jamin Kwanusu	25/Apr/23	291,900	-	291,900
Godrey Nyongesa Kiliswa	5/Jul/23	1,703,800	-	1,703,800
Wilson Solo Wafula	17/May/23	25,000	-	25,000
Titus Kitele Mwendwa	4/Nov/22	34,800	-	34,800
Joan Nanjala Wekesa	22/Mar/23	54,250	-	54,250
Florence Achieng Oduol	10/Nov/22	107,600	-	107,600
Collins Ochume Wafunafu	30/Jan/23	19,600	-	19,600
Diana Chemtai Sirma	28/Nov/22	50,000	-	50,000
Abraham Walubengo	19/Jun/23	698,800	-	698,800
Samwel Simiyu Okema	4/Jul/23	300,000	-	300,000
Diana Chemtai Sirma	13/Feb/23	204,650	-	204,650
Giles Wanjala Barasa	18/May/23	50,000	-	50,000
Moses Odhiambo Otieno	25/Apr/23	375,000	-	375,000
Kirato Wanjalah Wanyonyi	20/Jun/23	90,000	-	90,000
Kirato Wanjalah Wanyonyi	17/Nov/22	950,000	-	950,000
Amos Masika	29/May/23	185,000	-	185,000
Reuben Koome Ikiambah	13/Feb/23	6,000	-	6,000
Hillary Alugongo Khaimba	19/Jun/23	52,200	-	52,200
Patrick Mukamo Nyongesa	19/Jun/23	152,400	-	152,400
<b>Total</b>		<b>5,351,000</b>	<b>-</b>	<b>5,425,000</b>

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

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**Annex 6 – Summary of Non-Current Asset Register**

Asset Class	Historical Cost b/f (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2022/2023
Land	155,692,417	4,500,112	-	-	160,192,529
Buildings And Structures	3,295,154,493	272,344,086	-	-	3,567,498,579
Transport Equipment	437,360,181	65,420,981	-	-	502,781,162
Office Equipment, Furniture And Fittings	249,159,982	13,145,165	-	-	262,305,147
ICT Equipment	114,544,946	-	-	-	114,544,946
Machinery And Equipment	1,343,866,069	31,025,100	-	-	1,374,891,169
Biological Assets	310,640,194	12,983,986	-	-	323,624,180
Intangible Assets	376,891,031	-	-	-	376,891,031
Infrastructure Assets- Roads, Rails	6,305,359,762	999,309,939	-	-	7,304,669,701
<b>Total</b>	<b>12,588,669,075</b>	<b>1,398,729,368</b>	-	-	<b>13,987,398,443</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 9** 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	difference	explanation
1.	County Assembly –Rec	123,338,836	203,170,735	247,654,660	157,486,362	731,650,593	731,650,593		
2.	County Assembly –Dev	-	30,543,344	-	147,245,827	177,789,171	177,789,171		
3.	<b>Total</b>	<b>123,338,836</b>	<b>233,714,079</b>	<b>247,654,660</b>	<b>304,732,189</b>	<b>909,439,764</b>	<b>909,439,764</b>		



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**Director of Finance**  
**County Executive**



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

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**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 strength 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	