REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF ELGEYO MARAKWET

FOR THE YEAR ENDED 30 JUNE 2016

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
27 APR 2017
RECEIVED

COUNTY GOVERNMENT OF ELGEYO MARAKWET

COUNTY EXECUTIVE
REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

The *County Government of Elgeyo Marakwet day*-to-day management is under the following key organs:

- Governor
- Deputy Governor
- Speaker to County Assembly
- County Secretary
- CEC Member –Finance and Economic planning
- CEC Member -Health
- CEC Member –Agriculture, Livestock, Fisheries & Marketing
- CEC Member –Sports, Gender & Youth affairs
- CEC Member –Industrialization, Commerce &Tourism
- CEC Member –Environment, Water & Natural Resources
- CEC Member –Roads ,Public Works and Transport
- CEC Member – Education
- CEC Member – ICT and Public Service
- County Public Service Board

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer-Finance	- Jeremiah Changwony
2.	Director of Accounting services	- Philip Seronei
3.	Director of Budget	- JohnKeen Murkeu
4.	Director of Economic planning	- John Maritim
5.	Director of Supply Chain	- Robert Chelagat
6.	Director of Revenue	- Josphine Koech
7.	Clerk to County Assembly	- Jane Kiptum

(d) Fiduciary Oversight Arrangements

- The County has Internal Audit department responsible for ensuring proper recording of all books of Account.
- Auditor General is responsible for audit of County's financial statements
- The County Assembly is vested with oversight role of all activities in the County.

(e) County Government Headquarters

P.O. Box 220-30700
Elgeyo Marakwet County Building
Iten

(f) County Government Contacts

Telephone: 053-4142277
E-mail: elgeyomarakwet.go.ke
Website: www.elgeyomarakwet.go.ke

(g) County Government Bankers

1. Central Bank of Kenya
   Eldoret
   P.O. Box 60000-00200
   Nairobi.

2. Kenya Commercial Bank
   P.O Box 456-30700
   Iten

3. Family Bank
   P.O.Box 7415-00200
   Nairobi

4. Trans National Bank
   P.O.Box 34353-00200
   Nairobi

(h) Independent Auditors

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

(g) Principal Legal Adviser

The County Attorney
P.O. Box 220-30700
Iten,Kenya

II. FORWARD BY THE CEC MEMBER FINANCE

The financial statements for County Government of Elgeyo Marakwet for the FY 2015/16 have been prepared to comply with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

The County Government of Elgeyo Marakwet operated on a Revenue Ceiling of Sh.3,850,303,971 during the FY 2015/2016 consisting of the following:

- Allocation from CRA -Sh.3,270,440,729
- Local Revenue - Sh.149,980,000
- Balance B/f Roll over funds - Sh.295,324,173
- HSSF Danida Funds - Sh.20,800,000
- Free maternity Funds - Sh.43,409,840
- User fees foregone - Sh.8,624,640
- Roads Maintenance Levy Funds - Sh.41,545,473
- World Bank Grants - Sh.20,179,116

The actual receipts realized by the County during the FY was sh.3,531,625,693.40 comprising of :

- Exchequer Releases - Sh. 3,270,440,729
- HSSF Danida Funds - Sh. 20,800,000
- World Bank grants - Sh.20,179,116
- Local Revenue - Sh. 128,055,734
- NHIF, free maternity & User fees foregone - Sh.50,604,640
- Roads Maintenance Levy Funds - Sh.41,545,473

During the year under review, the total cumulative revenue amounted to Kshs **3,531,625,693** against an approved budget of Kshs **3,850,303,971** representing 92 percent achievement. This represented a deviation of Kshs **318,678,279.** This shortfall was mainly on account of deviation in local revenues and non-received conditional grants and Sh.**295,324,178** roll over funds. The County local revenue collection was impressive but still below expectation, with only 85.47 per cent of the approved budget target being met. The actual local revenues amounted to Kshs 128,187,072 against a budgeted target of Kshs **149,980,000.** This shortfall is largely attributed to tax evasion and avoidance and significant fluctuations in major revenue sources due to changes in the economic environment.

The total expenditure amounted to Kshs **2,999,530,907** against an approved budget of Kshs **3,850,303,971,** representing an under spending of Kshs **850,773,064.** The absorption rate for recurrent and development expenditures stood at 96% and 47% respectively. This translates to overall absorption rate of 78% on the total Budget.

The low performance in development absorption is attributed to challenges in IFMIS procurement process in the first half of the financial year under review. This performance background underscores the need to maintain our sound fiscal discipline and focus on measures aimed at obtaining better value for money, especially in non-essential spending areas through cost containment measures. To this end, we will continue to explore ways of making savings; in a manner that does not compromise service delivery to the members of our society for example the county treasury is in the process of developing a price reference system to curb overcharging of government for services by suppliers and contractors and thus ensure value for government money.

Based on this premise, we will strive to expedite the disciplined and diligent implementation of our plans, aimed at enhancing service delivery through implementation of programmes especially infrastructure development and social services within sustainable public financial management. The main risk to the county financial performance includes low local revenue collections and the challenges associated with the timely release of money from the National Government. The delays in effecting the transfer of funds to the County affect the implementation performance. Going forward, the county shall engage the concerned institutions and put in place requisite mechanisms for timely release of funds. Simultaneously, we will endeavour to diversify our sources of funding through mechanisms that encourage development partners' cooperation and collaboration in the county's development approaches so as to achieve accelerated socio-economic transformation.

The reimbursements and refunds of sh.50, 604,640 consist of Sh.41,980,000 Free Maternity funds and Sh. 8,624,640 user fees foregone. Free Maternity funds amounting to Sh.1,429,840 was not received during the FY under consideration.

The Retention monies held in Trust amounting to Sh.22,886,072 have been recognized under Accounts payable (Note 24 of the financial statements)

In conclusion, the financial statements for County Government of Elgeyo Marakwet reflect the true and fair view as at 30th June, 2016.

.....

Hon.Stephen Biwott
CEC –Finance and Economic planning
County Government of Elgeyo Marakwet

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2016.This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2016, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 24th February 2017.

County Executive Committee member –Finance & Economic Planning

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE *ENTITY* (*specify entity name*)

We have audited the accompanying (consolidated) financial statements of *(name of entity) for the year ended June 30, 2016*, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2016; and (v) a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

The *entity's* Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control 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.

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the *entity's* preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2016, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

_____ _____

Auditor General Date

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF ELGEYO MARAKWET FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Executive of Elgeyo Marakwet set out on pages 7 to 34, which comprise the statement of assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

Management's Responsibility for the Financial Statements

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

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of

the County Executive's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Difference between Financial Statements and IFMIS Records

The financial statements availed for audit review reflect various balances which are at variance with the figures indicated in the IFMIS report with a total net variance of Kshs.2,840,937,685 as detailed below:

Description	Financial Statements Figure Kshs	IFMIS Report Figure Kshs	Variance Kshs
Receipts	3,531,625,693	-	-3,531,625,693
Payments	2,999,530,907	2,973,644,227	-25,886,680
Cash and bank	842,371,675	356,279,201	-486,092,474
Receivables	2,218,940	87,994,317	85,775,377
Payables	22,886,072	6,821,653,227	6,798,767,155
Total	**7,398,633,287**	**10,239,570,972**	**2,840,937,685**

Consequently, the validity, accuracy and completeness of the balances in the financial statements for year ended 30 June 2016 could not be confirmed.

1.2 Compensation of Employees

The statement of receipts and payments for the year ended 30 June 2016 disclose compensation of employees of Kshs.1,533,304,733 while the Integrated Personnel Payroll Database (IPPD) indicate an amount of Kshs.1,485,613,474 and therefore resulting in unexplained variance of Kshs.47,691,259.

Consequently, the validity, accuracy and completeness of the compensation of employees balance of Kshs.1,533,304,733 for the year ended 30 June 2016 could not be confirmed.

2.0 Use of Goods and Services

2.1 Unsupported Domestic Travel Expenses

Note 13 to the financial statements reflects use of goods and services balance of Kshs.288,172,770 which include domestic travel and subsistence expenditure of Kshs.42,501,605. Records made available for audit review revealed that an expenditure of Kshs.2,661,901 was incurred by various staff members of the County Executive in respect of daily subsistence allowance and accommodation allowance. However, the expenditure was not supported with relevant documents such as copies of invitation letters, workshop and activity programs, evidence of means of travel and attendance register.

Under the circumstances, the propriety of Kshs.2,661,901 expenditure on domestic travel expenses for the year ended 30 June 2016 could not be confirmed.

2.2 Insurance Expenses

Included in the use of goods and services total expenditure of Kshs.288,172,770 in the statement of receipts and payments as disclosed in note 13 to the financial statements is insurance costs amounting to Kshs.7,087,498 out of which a balance of Kshs.4,631,715 was incurred on motor vehicle and medical insurance cover. However, no evidence has been provided to show that the insurance covers were competitively procured. Further, policy documents were not availed for audit verification.

Consequently, the propriety of insurance expenses of Kshs.4,631,715.20 for the year ended 30 June 2016 could not be confirmed.

3.0 Acquisition of Assets

3.1 Proposed Construction of Governor's Residence

Included in the construction of buildings expenditure of Kshs.144,889,650 as disclosed in note 18 to the financial statements is an amount of Kshs.13,873,301.50 paid to a construction company in respect of proposed construction of Governor's residence at Kamariny. Available information indicate that the tender was awarded to the firm at a tender sum of Kshs.52,739,518 .

A physical verification of the project on 14 December 2016 revealed that the site was deserted and the project had stalled due to a pending court case filed by the locals that they were not involved in public participation and that the County Executive utilised the land designated for a stadium for construction of Governor's residence. Materials on site and structure continue to deteriorate. Consequently, the County did not obtain value for money for Kshs.13,873,301.50 incurred towards the project.

3.2 Proposed Construction of a Pavilion at Kamariny Stadium

Included in the Rehabilitation of Civil Works of Kshs.150,867,734 as disclosed in note 18 to the financial statements is an amount of Kshs.29,995,468.00 paid to a construction company in respect of proposed construction of a pavilion at Kamariny stadium. The contract sum for the proposed construction of a pavilion at Kamariny stadium was Kshs.46,843,155. A physical inspection of the project on 14 December 2016 revealed that concrete pillars were used in walling instead of steel plates as indicated in the bill of quantities. No explanation has been provided for the changes and the cost implications arising from these variation to the bill of quantities. Consequently, the propriety of the expenditure of Kshs.29,995,468.00 incurred in the construction of a pavilion at Kamariny stadium for the year ended 30 June 2016 could not be confirmed.

4.0 Accounts Receivable – Outstanding Imprest

The statement of assets as at 30 June 2016, discloses accounts receivable-outstanding imprests of Kshs.2,218,940. However, information available revealed that an amount of Kshs.10,996,720, issued as imprest to various staff during the year under review had not been surrendered as at 30 June 2016. No reason has been provided for not recording the same in the imprest register and failure to include the same in the statement of assets as at 30 June 2016. It was also observed that out of the imprests of Kshs.10,996,720 an amount of Kshs.7,712,020 was in respect of multiple imprests issued to forty seven (47) employees of the County Executive contrary to Section 93(4) of the Public Finance Management (County) Regulations, 2015 which requires officers to surrender or account for previous imprest before being issued with another and that the imprest is recorded in the imprest register.

Consequently, the accuracy, validity and completeness of outstanding imprest of Kshs.2,218,940 in the statement of financial assets as at 30 June 2016 could not be confirmed.

5.0 Pending Accounts Payable

Annexure 1 to the financial statements reflects pending accounts payable figure of Kshs.805,056,690.00 and as disclosed in note 26.1 for the supply of goods and services as detailed below:

Item	Kshs
Construction of buildings	255,330,945.50
Construction of civil works	338,860,006.00
Supply of goods	25,562,606.75
Supply of services	185,303,131.75
Total	**805,056,690.00**

However, supporting documents such as copies of advertisement, evaluation minutes, contract agreements, local purchase orders (LPO), suppliers' invoices, delivery notes, inspection and acceptance committee reports confirming the quality and quantity,

demand notices or suppliers statements were not availed for audit verification. Further, available information indicate that out of the total pending bills of Kshs.805,056,690.00 an amount of Kshs.271,438,173 relate to commitments for which no goods and services had been made and management has not explained their inclusion as pending bills. Consequently, the accuracy, existence and completeness of the pending accounts payable balance of Kshs.805,056,690.00 as at 30 June 2016 could not be confirmed.

6.0 Fixed Assets

6.1 Fixed Assets Register

Annexure 4 to the financial statements reflects a summary of fixed assets register figure of Kshs.955,534,961 and which is at variance with the acquisition of assets total amount of Kshs.421,120,842 during the year and therefore resulting in unexplained and unreconciled variance of Kshs.534,414,119. In addition, there was no updated fixed assets register contrary to Section 149 (2) of the Public Finance Management Act, 2012 which requires the County to maintain a system of tracking the assets owned by the County. Consequently, the validity, accuracy and completeness of the acquisition of assets figure of Kshs.421,120,842 for the year ended 30 June 2016 could be confirmed.

6.2 Assets and Liabilities from the Defunct Local Authorities

As reported in the previous year, annex 4 to the financial statements reflects a summary of fixed assets of Kshs.955,534,961 as at 30 June 2016. However, management has not explained why assets from former local authorities such as land, buildings, motor vehicles, computers, and equipment have not been included in the County's fixed assets register.

Consequently, the accuracy and completeness of the fixed assets of Kshs.955,534,961 as at 30 June 2016 could not be confirmed.

7.0 Compensation of Employees

The statement of receipts and payments reflects compensation of employees figure of Kshs.1,533,304,733 which is 43% of the total revenue of Kshs.3,531,625,693 thereby exceeding the recommended percentage of 35% stipulated in Section 25(1b) of the Public Finance Management (County Government) Regulations, 2015. The County Executive therefore contravened the law governing personnel costs.

8.0 Budgetary Controls and Performance

8.1 Budget performance

During the year under review, the County Executive had a total budget of Kshs.3,850,303,971 comprising of Kshs.1,433,235,430 for development and Kshs.2,417,068,541 for recurrent expenditure. Further, the total budget reflected overall under absorption of Kshs.850,773,064 or 22% as summarized below;

Item	Approved Budget Allocation	Actual Expenditure	Under Absorption (Kshs)	Under Absorption in %
	2015/2016	2015/2016		
Development	1,433,235,430	680,175,978	738,707,420	53
Recurrent	2,417,068,541	2,319,354,929	97,713,612	4
Total	**3,850,303,971**	**2,999,530,907**	**850,773,064**	22

The under absorption of the approved budget is an indication of activities and projects in the annual work plan not implemented by the County Executive which is likely to have a negative effect on the delivery on goods and service to the residents of Elgeyo Marakwet County. There is need for the management to re-look at its budgetary mechanism with a view to focusing on priority areas and which enhance service delivery to the residents of Elgeyo Marakwet County. Further the budget performance shows that the County Executive spent Kshs.680,175,978 on development expenditure which is 17% of total budget contrary to Section 107(2) b of the Public Finance Management Act, 2012, which requires that over the medium term, a minimum of thirty percent (30%) of the County Executive's budget shall be allocated to development expenditure. Consequently, the County Executive is in breach of the law.

8.2 Development Vote

During the year under review, the County Executive allocated Kshs.1,433,235,430 to ten departments (10) to finance various projects. However, the implementation of these projects was behind schedule and by 30 June 2016, only Kshs.649,563,898 had been spent on the projects which represents forty seven (47)% of the funds allocated as summarized below:

Serial No.	Entity	Approved Budget Kshs	Total Payments Kshs	Variance Kshs	% of Variance
1	Office of the Governor	31,692,496	25,081,514	6,610,982	21
2	Finance and Economic Planning	28,637,874	12,052,407	16,585,467	58
3	Agriculture, Livestock and Fisheries	131,162,557	58,522,818	72,639,739	55
4	Education, Science and Technology	241,274,353	63,493,035	177,781,318	74
5	Health	201,634,519	111,604,628	90,029,891	45
6	Lands, Housing and Physical Planning	261,464,816	98,312,110	163,152,706	62
7	Roads, Public Works and Transport	268,577,349	144,823,003	123,754,346	46
8	Trade,Tourism, Cooperative Development & Energy	55,993,164	24,921,114	31,072,050	55
9	Youth, Sports, Culture and Gender	120,385,846	82,997,916	37,387,930	31

10	ICT & Public Service	47,448,343	27,755,353	19,692,990	42
11	County Public Service Board	-	-	-	-
12	County Executive Administration	-	-	-	-
	Total	**1,388,271,317**	**649,563,898**	**738,707,419**	**53**

Overall, the County Executive did not utilize a total of Kshs.738,707,419 representing 53% of the County Executive's development budget. The departments of Education, Science and Technology, Lands, Housing and Physical Planning, Finance and Economic Planning, Agriculture, Livestock and Fisheries, and Trade, Tourism, Cooperative Development & Energy had the highest unutilized development budget at 74%, 62%,58%, 55% and 55% respectively. The delay is likely to affect the implementation of the 2016/2017 projects. Delay in implementation of projects means the intended objectives were not fully realised and this may hamper service delivery to the people of Elgeyo Marakwet due to lack of prerequisite infrastructure and will impact negatively on the provision of adequate facilities to improve the standards of living of the residents of Elgeyo Marakwet County.

9.0 Differences between Project Status Report and IFMIS Status Report

The IFMIS status report availed for audit review indicated that Kshs.1,388,271,317 was budgeted under development vote for the year under review while project status report indicate that the budget for the same was Kshs.940,274,181 resulting in unexplained variance of Kshs.447,997,136.

Further, actual expenditure on development vote amounted to Kshs.649,563,898 which was at variance with the project status report which disclose actual expenditure as Kshs.180,376,302. The resultant difference of Kshs.469,187,596 between the two sets of records has not been explained or reconciled.

Consequently, the accuracy and completeness of the financial statements could not be confirmed.

10.0 Project Status

From a sample of projects verified, the audit revealed the following observations:

Project	Budget allocation	Payments as at 30 June 2016	Observations
Proposed construction of a pavilion at Kamariny Stadium	20,040,775.00	29,995,478.00	According to the approved budget an amount of Kshs.20,040,775 was allocated for the project whereas an amount of Kshs.29,995,478 was paid to the contractor resulting in unauthorized over expenditure of Kshs.9,954,703. This was contrary to section 50(2) and 53(1) of the Public

Project	Budget allocation	Payments as at 30 June 2016	Observations
			Finance Management (County) Regulations 2015. The contractor was on site. Works are ongoing. The site was marked by the National Construction Authority that the construction was non-compliant. No correspondence was provided to confirm the reason for NCA non-compliance.
Delivery, installation and commissioning of Milk Processing Unit at Metkei	10,650,000	9,585,000.00	Equipment were delivered on 10 June 2016 but had not been installed 6 months after delivery. No reason has been provided for the delay. The contract provided for 90% payment on delivery of the equipment while the balance of 10% was to be paid after installation and commissioning.
Tirwane Water Project	2,789,810.00	2,789,810.00	The project has stalled. Major works included site clearance, diversion of river course, construction of concrete weir, excavation and removal of vegetative growth within the dam, construction of 1 valve control chamber, provision and fixing of pipes and fittings for outlet, wash out. Although these works had been completed, no water is flowing and therefore has not met the intended purpose.
Kapkenda ECD	2,100,000	1,395,955	Finishing works ongoing. Cracks had developed on the floor and the walls. The roof is leaking
Chepkorio Twin Workshop	5,500,000	3,502,365	Roofing was already done. Ceiling, window glasses and doors had not been fixed. The project commenced in May-15 and was to take 120 days. The project had not been completed as at January 2017. The contractor was not at the site
Chebara ATC dinning hall	8,504,910.00	6,120,320	Slab and walling had been done. Roofing works was ongoing. The BQs and contract not availed. Could not ascertain the extent of work to be done.
Sebelit ECD	2,200,000	1,540,488	The project has stalled. Information available reveal that the contractor

Project	Budget allocation	Payments as at 30 June 2016	Observations
			abandoned the works. The roofing was already done. The iron sheets have faded with some portions showing different colours.
Kabai Water Project	2,000,000	1,500,000	Water is flowing at Kabai area. The pipes were laid shallowly on the ground and therefore subjected to vandalism. The project requires a tank for distribution.
Proposed governor's residence	-	13,873,301.50	The project was not included in the development plan as required by section 126(1)(e) which stipulates that every county government shall prepare a development plan that includes a description of significant capital developments. The project has stalled due to a court case filed by the locals on grounds that the ground was designated as stadium and not for construction of a house. This is also an indication of lack of public participation before a project is implemented which leads to lack of ownership of such projects contrary to Section 115.(1) of the County Government Act, 2012 which stipulates that public participation in the county planning processes shall be mandatory.

In addition, some of the projects were not branded and it was therefore not possible to confirm whether the projects were funded by the County Executive or another government agency.

11.0 Projects not started

The project status report availed for audit revealed that sixty three (63) projects worth Kshs.78,083,764 and which had been budgeted for had not commenced as at 30 June 2016.

Serial No.	Description of the Project	Estimated cost
		(Kshs)
1	Infrastructural Development (Ward Offices with ICT center)	1,725,647.00
2	Infrastructural Development (Ward Offices with ICT center) at St. Michael Primary	1,819,239.00
3	Construction of ICT centre at Kapchelal	1,200,000.00
4	Purchase of ICT equipment	335,106.00
5	ICT infrastructure	1,942,602.00
6	Construction of ICT Center	1,940,565.00
7	Equip Kaptarakwa,Kitany&Kapkenda youth ICT centres.	1,200,000.00
8	ICT training,development of ward information software	227,797.00
9	Purchase of ward printer	300,000.00
10	Ward office with ICT	1,722,052.00
11	Construction of ward office at Labot centre	1,752,832.00
12	Ward office & ICT Center Kamwosor	1,562,424.00
13	Equip ward office with ICT	1,863,919.00
14	Ward office &Suppliers ICT	1,795,258.00
15	Cheploch Camping sites	1,767,364.00
16	Chepsirei Social Hall (Equipping)	1,922,739.00
17	Infrastructural Development (Ward Offices with ICT center) at St. Michael Primary	1,819,239.00
18	Ward office with ICT	1,722,052.00
19	Bus park; Kapcherop, Iten, Chesoi and Flax towns	2,000,000.00
20	Disaster reduction structures	10,000,000.00
21	Disaster Response mechanisims	-
22	Motorbike shades(Kipsaya,Sisiya,Kapsowar west corner,Sinon,Koibaben&Matira)	998,004.00
23	Motorbike shades; CheptongeicentreKsh 450, 000, Chebulbai centre Kshs.297,467 and JemunadacentreKsh 150,000).	897,467.00
24	Motorbike shades;Kamwosor Kshs.200,000,Kapchorwa Kshs.200,000,Taiya junction Kshs.200,000 ,Kipsaos Kshs.203,532	803,532.00
25	Weigh bridges; Flax and Iten Boundary	-
26	Fence at Tot market centre	399,052.00
27	Kobulwo market centre	639,452.00
28	Modern market stall at Chesoi	358,617.00
29	Motor Shades 6 Munada	873,977.00
30	Motorbike 5 motorbike Shades	887,476.00
31	Motorbike shades 6 shades @Ksh.154,379.33	923,276.00
32	Motorbike shades at Kimwarer,Kabokbok,Kapkayo, Turesia& street lights at Chepsirei.	988,837.00
33	Motorbike shades Sangach ,Soko,Bora,SambalatMurkutwo	600,000.00

Serial No.	Description of the Project	Estimated cost
34	Motorbike shades (Kapyego centre 2 Kshs.300,000,Kararia centre,Kamasia,Kapchemurkeldet @ Kshs.150,000 each &Kapero at Kshs.135,627)	885,627.00
35	Motorbike shades; in each ward Mindililwo centre, Cheboror chief office, Kobil/Kombasakong junction,Bugar,Msekekwa &Singore.	885,510.00
36	Motorbike shades; in Maron, Chepkoit, Kamiti, Wewo, Mungwo and Marichor	935,609.00
37	Motorbike shades; (kibigos, Kaptalamwa,Kimnai, Kipkundul,boron and Kapsait centre)	901,457.00
38	Motorbike shades; 1 in each ward	150,000.00
39	Motorbike shades; 1 in each ward	300,000.00
40	Motorbike shades; 1 in each ward	894,475.00
41	Motorbike shades; 2 in the ward ,(Kapkata&Karabat)	600,000.00
42	Motorbike shades; at sego centre Kshs.308,930,Emsea junction Kshs.150,000, biretwokshs.150,000 and kipcheptem Kshs.300,000,	908,930.00
43	Motorbike shades; kapkoi, kapteren, boundary, kipsoen, sergoit central and kapsisi	909,741.00
44	Motorbike shades; Kapsaisai,Stage,Nyaru,Flax,Chepkorio and Kipsaina	905,278.00
45	Motorbike shades; Kitany&kaptarakwa	300,000.00
46	Revenue collection point at Koitilial centre	165,102.00
47	Sale yard at Chesetan/Kirol	300,000.00
48	Street lighting(Kitany &Chororget)	588,581.00
49	Upgrading of sports fields (Kaptabuk pry ,Kapsowarprimary&Kosubwo primary)	1,716,382.00
50	Upgrading of sports fields Kewapwen,Katumoi& Munyek pry.	1,500,000.00
51	Upgrading of sports fields-Kerio Valley Boy/Chechan/Barberi	1,500,000.00
52	Upgrading sports field	1,500,000.00
53	Upgrading of sports fields at sergoit,muno and kapkoi primary	1,484,990.00
54	Upgrading of sports fields Lelboinet primary and Kamelil	1,473,290.00
55	Upgrading of sports fields at Kibigos and Kerer (500,000 each)	1,463,272.00
56	Upgrading of sports fields (Kapkoros Girls secondary school Kshs.500,000,Cheptulon primary Kshs.452,812 and Jemunada primary school) Kshs.500,000	1,452,812.00
57	Upgrading of sports fields	1,426,619.00
58	Upgrading of sports fields	1,421,772.00
59	Upgrading of sports fields; Bugar, Musekekwa and Chebokokwa	1,421,465.00
60	Cultural Festival	1,400,000.00
61	Upgrading of sports fields at Maron primary and St. Michael Embobut.	1,352,806.00
62	Upgrading of sports fields(Anin & Kipka pry schools	1,244,969.00
63	Upgrading of sports fields –Werep Kshs.500,000&Tugumoi Primary Kshs.606,552	1,106,552.00

Serial No.	Description of the Project	Estimated cost
	Total	78,083,764.00

The management has not explained why the approved projects had not been undertaken inspite of the availability of Kshs.130,766,331 in the CBK Development Account.

Consequently, the residents of Elgeyo Marakwet County were denied the benefits that would have accrued from the projects that were to be implemented.

12.0 Revenue Analysis

During the financial year 2015/16, the County Executive had budgeted to collect total revenue of Kshs.445,304,173 from the other receipts. However, a total of Kshs.128,187,072 was collected thereby resulting in a deficit of Kshs.317,117,101. It is clear the County Executive did not achieve its revenue targets and this may impact negatively on the service delivery to the residents of the Elgeyo Marakwet County. Management has explained that the shortfall in revenue collection is associated with winding up of some companies owing the County some money, restriction on timber harvesting, reduction in single business permit fees and insecurity along Kerio Valley among others. However, management has not indicated the measures they intend to put in place to improve on revenue collection.

13.0 Failure to Observe One Third Staff Establishment

A review of the personnel records during the year under review revealed that one hundred and twenty nine (129) officers were recruited on permanent and pensionable terms as approved by the County Public Service Board. However, out of the 129 recruited staff, 126 or 98% of them were from one dominant ethnic community contrary to Part VII sec.65 (1) (e) of the County Government Act, 2012 which requires that in selecting candidates for appointment the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county. The County Executive is in breach of the law.

14.0 Lack of Approved Personnel Establishment

The County Executive does not have an approved personnel establishment that indicates the number of the employees required in each category and therefore it was not possible to ascertain the optimum number of employees required. This was contrary to section 59(1) (g) of the County Government Act, 2012 which stipulates that the function of the County Public Service Board includes among others the role to facilitate the development of a coherent, integrated human resource planning and budgeting for personnel emoluments in counties. Hence in the absence of personnel establishment, the County Executive may not be able to determine the optimum size of the establishment to discharge services to the residents of Elgeyo Marakwet County.

Disclaimer of Opinion

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

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

Nairobi

15 August 2017

I. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2016

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	40,979,116	18,420,000
Exchequer releases	4	3,270,440,729	2,853,525,879
Transfers from Other Government Entities	5	41,545,474	-
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	50,604,640	6,073,510
Returns of Equity Holdings	10	-	-
Other Receipts	11	128,055,734	112,851,887
TOTAL RECEIPTS		**3,531,625,693**	**2,990,871,276**
PAYMENTS			
Compensation of Employees	12	1,533,304,733	1,542,763,334
Use of goods and services	13	288,172,770	436,592,810
Subsidies	14	-	-
Transfers to Other Government Units	15	409,338,988	130,000,000
Other grants and transfers	16	103,113,026	77,833,789
Social Security Benefits	17	-	-
Acquisition of Assets	18	421,120,842	1,052,597,464
Finance Costs, including Loan Interest	19	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other Payments	21	244,480,548	246,046,816
TOTAL PAYMENTS		**2,999,530,907**	**3,485,834,213**
SURPLUS/DEFICIT		**532,094,787**	**(494,962,937)**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **24th February, 2017** and signed by:

Chief Officer-Finance & Economic Planning

Director of Accounting Services

II. STATEMENT OF ASSETS AS AT 30TH JUNE 2016

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	839,781,675	273,035,548
Cash Balances	22B	2,590,000	-
Total Cash and cash equivalent		**842,371,675**	**273,035,548**
Accounts receivables – Outstanding Imprests	23	2,218,940	16,574,209
TOTAL FINANCIAL ASSETS		**844,590,616**	**289,609,757**
LESS:FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	24	22,886,072	-
NET FINANCIAL ASSETS		**821,704,544**	**289,609,757**
REPRESENTED BY			
Fund balance b/fwd	25	**289,609,757**	**569,291,652**
Surplus/Deficit for the year		**532,094,787**	**(494,962,937)**
Prior Year Adjustments		**-**	**215,281,042**
NET FINANCIAL POSITION		**821,704,544**	**289,609,757**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **24th February, 2017** and signed by:

Chief Officer-Finance & Economic Planning

Director of Accounting Services

III. STATEMENT OF CASHFLOW FOR THE PERIOD ENDED 30TH JUNE 2016

		2015 - 2016 Kshs	2014 - 2015 Kshs
Receipts for operating income			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	40,979,116	18,420,000
Exchequer Releases	4	3,270,440,729	2,853,525,879
Transfers from Other Government Entities	5	41,545,474	-
Reimbursements and Refunds	9	50,604,640	6,073,510
Returns of Equity Holdings	10	-	-
Other Revenues	11	128,055,734	112,851,887
		3,531,625,693	**2,990,871,276**
Payments for operating expenses			
Compensation of Employees	12	1,533,304,733	1,542,763,334
Use of goods and services	13	288,172,770	436,592,810
Subsidies	14	-	-
Transfers to Other Government Units	15	409,338,988	130,000,000
Other grants and transfers	16	103,113,026	77,833,789
Social Security Benefits	17	-	-
Finance Costs, including Loan Interest	19	-	-
Other Expenses	21	244,480,548	246,046,816
		2,578,410,065	**2,433,236,749**
Adjusted for:			
Changes in receivables		-	-
Changes in payables		22,886,072	-
Adjustments during the year		-	215,281,042
Net cash flow from operating activities		**976,101,701**	**772,915,569**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	18	(421,120,842)	(1,052,597,464)
Net cash flows from Investing Activities		**(421,120,842)**	**(1,052,597,464)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**554,980,859**	**(279,681,895)**
Cash and cash equivalent at BEGINNING of the year	24	**289,609,757**	**569,291,652**
Cash and cash equivalent at END of the year	25	**844,590,616**	**289,609,757**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **24th February, 2017** and signed by:

Chief Officer-Finance & Economic Planning

Director of Accounting Services

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts	-	-				-
Social Security Contributions	-	-	-	-		-
Proceeds from Domestic and Foreign Grants	40,979,116	-	40,979,116	40,979,116	-	100%
Exchequer releases	3,085,585,922	184,854,806	3,270,440,728	3,270,440,729	- 205,720,583	94%
Transfers from Other Government Entities	41,545,474	-	41,545,474	41,545,474	-	100%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	52,034,480	-	52,034,480	50,604,640	- 1,429,840	97%
Returns of Equity Holdings	-	-	-	-	-	-
Other Receipts	445,304,173	-	445,304,173	128,055,734	- 317,248,439	29%
Total Receipts	**3,665,449,165**	**184,854,806**	**3,850,303,971**	**3,531,625,693**	**- 318,678,279**	92%
Payments						
Compensation of Employees	1,944,517,186	120,823,186	1,823,694,000	1,533,304,733	- 290,389,267	84%
Use of goods and services	479,302,183	10,346,047	489,648,230	288,172,770	- 201,475,460	59%
Subsidies	-		-	-	-	
Transfers to Other Government Units	-		-	409,338,988	409,338,988	
Other grants and transfers	102,834,480	3,715,488	106,549,968	103,113,026	- 3,436,942	97%
Social Security Benefits	-		-	-	-	
Acquisition of Assets	729,547,287	211,757,842	941,305,129	421,120,842	- 520,184,287	45%

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 %
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
Other Expenses	409,248,029	79,858,615	489,106,644	244,480,548	- 244,626,097	50%
	3,665,449,165	**184,854,806**	**3,850,303,971**	**2,999,530,906**	**- 850,773,065**	**78%**

Note:
-Utilisation of funds for both Recurrent and Development expenditure was 78% during the FY 2015/16

The entity financial statements were approved on **24th February, 2017** and signed by:

Chief Officer-Finance & Economic Planning

Director Accounting Services

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants						
Exchequer releases	2,369,948,833.00	(102,860,292.00)	2,267,088,541	2,267,088,542.00	-	100%
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
Other Receipts-Local Revenue	149,980,000	-	149,980,000	128,055,734	21,924,266	85%
TOTAL	**2,519,928,833**	**(102,860,292)**	**2,417,068,541**	**2,395,144,276**	**21,924,267**	**99%**
PAYMENTS						
Compensation of Employees						
Use of goods and services	1,944,517,186	120,823,186	1,823,694,000	1,533,304,733	- 290,389,267	84%
Subsidies	479,302,183	10,346,047	489,648,230	288,172,770	- 201,475,460	59%
Transfers to Other Government Units			-	409,338,988	409,338,988	-
Other grants and transfers	82,034,480	3,715,488	85,749,968	82,313,026	- 3,436,942.20	96%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-
Finance Costs, including Loan Interest	14,074,984	3,901,359	17,976,343	6,225,412	- 11,750,931	35%

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Notes to the Financial Statements
For the year ended June 30, 2016

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 %
Repayment of principal on Domestic and Foreign borrowing			-		-	0%
Other Payments	-	-	-	-	-	0%
TOTAL	**2,519,928,833**	**138,786,080**	**2,417,068,541**	**2,319,354,929**	**- 97,713,612**	**96%**

Note:
- During the FY 2015/16, utilization of funds under Recurrent expenditure was 96%.There was no over or under-expenditure.

The entity financial statements were approved on **24th February, 2017** and signed by:

Chief Officer-Finance & Economic Planning

Director Accounting Services

VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants	40,979,116	-	40,979,116	40,979,116	-	100%
Exchequer releases	715,637,089	287,715,098	1,003,352,187	1,003,352,187		100%
Transfers from Other Government Entities	41,545,474	-	41,545,474	41,545,474		100%
Proceeds from Domestic Borrowings		-				
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds	52,034,480	-	52,034,480	50,604,640	1,429,840	97%
Returns of Equity Holdings	-	-	-	-	-	-
Other Receipts	295,324,173	-	295,324,173	-	295,324,173	0%
TOTAL	**1,145,520,332**	**287,715,098**	**1,433,235,430**	**1,136,481,417**	**296,754,013**	79%
PAYMENTS						
Compensation of Employees						
Use of goods and services			-			
Subsidies			-		-	-
Transfers to Other Government Units			-		-	-
Other grants and transfers	20,800,000	-	20,800,000	20,800,000	-	100%
Social Security Benefits			-		-	-
Acquisition of Assets	715,472,303	207,856,483	923,328,786	414,895,430	-508,433,356	45%
Finance Costs, including Loan Interest						

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 %
Repayment of principal on Domestic and Foreign borrowing			-		-	-
Other Payments	409,248,029	79,858,615	489,106,644	244,480,548	-244,626,097	50%
TOTALS	**1,145,520,332**	**287,715,098**	**1,433,235,430**	**680,175,978**	**-753,059,453**	**47%**

The County Government financial statements were approved on **24th February, 2017** and signed by:

Chief Officer-Finance & Economic Planning

Director Accounting Services

VII. SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**
The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

   The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. **Recognition of revenue and expenses**
The *entity* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *entity*. In addition, the *entity* recognises all expenses when the event occurs and the related cash has actually been paid out by the *entity*.

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

4. **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.

5. **Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure 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.

6. Accounts Payable

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

7. Non current assets

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

8. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. Comparative figures

The comparative figures for the previous financial year 2014/2015 include operations of both the County Assembly and the County Executive. During the FY 2015/16,the financial statements of the County Assembly (Reccurrent) and County Executive were prepared separately as advised by the National Treasury.

11. 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.

VIII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

	2015 - 2016 Kshs	2014 - 2015 Kshs
Taxes on Income, Profits and Capital Gains	-	-
Taxes on Property	-	-
Taxes on Goods and Services	-	-
Taxes on International Trade and Transactions	-	-
Other Taxes (not elsewhere classified)	-	-
Total	-	-

2 SOCIAL SECURITY CONTRIBUTIONS

	2015 – 2016 Kshs	2014 – 2015 Kshs
Receipts for Health Insurance Contribution	-	-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
Total	-	-

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2015 - 2016 Kshs	2014 – 2015 Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)				
HSSF DANIDA FUNDS			20,800,000	18,420,000
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)				
WORLD BANK			20,179,116	-
Grants Received from other levels of government				
(Insert name of donor)				
(Insert name of donor)			-	-
Total			**40,979,116**	**18,420,000**

4 EXCHEQUER RELEASES

	2015 – 2016	2014 – 2015
	Kshs	Kshs
Total Exchequer Releases for quarter 1	261,635,258	356,690,735
Total Exchequer Releases for quarter 2	833,962,387	713,381,470
Total Exchequer Releases for quarter 3	817,610,182	770,451,988
Total Exchequer Releases for quarter 4	1,357,232,902	1,013,001,686
Total	**3,270,440,729**	**2,853,525,879**

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 – 2015 Kshs
Transfers from Central government entities		
(insert name of budget agency)	-	-
ROADS MAINTANANCE LEVY FUNDS	41,545,474	-
Transfers from Counties	-	-
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
	-	-
TOTAL	**41,545,474**	**-**

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2015 - 2016 Kshs	2014 – 2015 Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
	-	-
Total	-	-

7 PROCEEDS FROM FOREIGN BORROWINGS

	2015 – 2016 Kshs	2014 – 2015 Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

8 PROCEEDS FROM SALE OF ASSETS

	2015 – 2016 Kshs	2014 – 2015 Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

9 REIMBURSEMENTS AND REFUNDS

	2015 – 2016 Kshs	2014 – 2015 Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of User fees foregone	8,316,204	-
Reimbursement on Free Maternity Funds	42,288,436	6,073,510
Reimbursement from World Bank – ECD		-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds		
Total	**50,604,640**	**6,073,510**

10 RETURNS OF EQUITY HOLDINGS

	2015 – 2016 Kshs	2014 – 2015 Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

11 OTHER REVENUES

	2015 – 2016 Kshs	2014 – 2015 Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	439,100	-
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	25,515,840	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	777,318	-
Receipts from Voluntary transfers other than grants	-	-
Business permits	12,642,375	-
Cesses	31,585,437	-
Poll rates	-	-
Plot rents	2,330,547	-
Other local levies	-	-
Administrative services fees	-	-
Various fees	-	-
Council's natural resources	-	-
Exploitation	-	-
Sales of council assets	-	-
Lease / rental of council's	-	-
Infrastructure assets		-
Other miscellaneous revenues	-	107,064,804
Other miscellaneous revenues	-	5,787,083
Insurance claims recovery	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr rpayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-

Fund raising events	-	-
Other revenues from financial assets loan	3,958,257	-
Market/trade centre fee	4,401,850	-
Vehicle parking fees	-	-
Housing	-	-
Social premises use charges	-	-
School fees	-	-
Other education-related	-	-
Other education revenues	-	-
Public health services	-	-
Public health facilities operations	44,628,710	-
Environment & conservancy	1,514,620	-
Administration	-	-
Slaughter houses administration	-	-
Water supply administration	261,680	-
Sewerage administration	-	-
Other health & sanitation	-	-
Technical services fees	-	-
External services fees	-	-
	128,055,734	**112,851,887**

12 COMPENSATION OF EMPLOYEES

	2015 – 2016 Kshs	**2014 – 2015 Kshs**
Basic salaries of permanent employees	1,483,522,502	1,479,614,486
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions-LAPTRUST	6,155,016	3,576,711
Compulsory national social security schemes	3,874,630	4,577,200
LAPFUND	27,552,180	14,852,951
Social benefit schemes outside government	-	
Other personnel payments-Gratuity	12,200,405	40,141,986
Total	**1,533,304,733**	**1,542,763,334**

13 USE OF GOODS AND SERVICES

	2015 - 2016 Kshs	2014 – 2015 Kshs
Utilities, supplies and services	10,984,919	12,823,461
Communication, supplies and services	15,453,705	10,818,537
Domestic travel and subsistence	42,501,605	131,652,731
Foreign travel and subsistence	-	7,469,219
Printing, advertising and information supplies & services	21,128,041	30,113,562
Rentals of produced assets	2,503,064	-
Training expenses	20,502,251	26,047,010
Hospitality supplies and services	23,792,782	36,630,171
Insurance costs	7,087,498	23,716,508
Specialized materials and services	55,567,860	3,754,516
Office and general supplies and services	5,568,608	14,188,505
Other operating expenses	49,246,927	90,461,252
Routine maintenance – vehicles and other transport equipment	10,163,200	13,799,643
Fuel and Lubricants	14,491,266	23,076,868
Routine maintenance – other assets	9,181,044	12,040,827
Total	**288,172,770**	**436,592,810**

14 SUBSIDIES

Description	**2015 – 2016 Kshs**	**2014 – 2015 Kshs**
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-
	-	-
TOTAL	-	-

15 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 – 2016 Kshs	2014 – 2015 Kshs
Transfers to Central government entities	-	-
See attached list	-	-
Transfers to Other Counties	409,338,988	-
Transfer to County Assembly	-	130,000,000
(Transfer to Car & mortgage fund		
TOTAL	**409,338,988**	**130,000,000**

16 OTHER GRANTS AND OTHER PAYMENTS

	2015 – 2016 Kshs	2014 – 2015 Kshs
Scholarships and other educational benefits(Bursary)	32,467,413	41,413,789
Emergency relief and refugee assistance	-	-
Free Maternity Funds Disbursements-Health	41,529,409	-
DANIDA Funds Disbursements-Health	20,800,000	18,420,000
User fees charges foregone –Health	8,316,204	-
Other Current Transfers	-	18,000,000
Total	**103,113,026**	**77,833,789**

17 SOCIAL SECURITY BENEFITS

	2015 – 2016 Kshs	2014 – 2015 Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

18 ACQUISITION OF ASSETS

Non Financial Assets	2015 – 2016 Kshs	2014 - 2015 Kshs
Purchase of Buildings	-	-
Construction of Buildings	144,889,650	91,720,355
Refurbishment of Buildings	-	-
Construction of Roads	96,960,508	143,491,551
Construction and Civil Works	-	248,155,901
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	116,275,527
Overhaul of Vehicles and Other Transport Equipment	612,055	16,189,240
Purchase of Household Furniture and Institutional Equipment	-	17,582,689
Purchase of Office Furniture and General Equipment	25,572,187	73,275,275
Purchase of Specialized Plant, Equipment and Machinery	-	109,271,999
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	9,060,821
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	24,965,651
Research, Studies, Project Preparation, Design & Supervision		37,475,330
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	150,867,734	164,094,301
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	1,611,508	-
Acquisition of Intangible Assets	-	-
Purchase of ICT Equipment	607,200	1,038,824
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	**421,120,842**	**1,052,597,464**

19 FINANCE COSTS, INCLUDING LOAN INTEREST

	2015 – 2016 Kshs	2014 – 2015 Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2015 – 2016 Kshs	2014 – 2015 Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

21 OTHER EXPENSES

	2015 – 2016 Kshs	2014 – 2015 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	244,480,548	246,046,816
	244,480,548	**246,046,816**

22A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2015 - 2016	2014 - 2015
		Kshs	Kshs
CBK, Development Account-A/c no. 100017391		130,766,331	7,715,439
CBK, Recurrent Account no.1000171421		53,387,279	129,751
CBK, County Revenue Fund 100017172		565,700,296	258,450,395
KCB, Standing Imprest A/c no.1140794779		24,426	577,022
KCB ,County Revenue Collection A/c no. 1140751360		1,915,400	818,972
KCB, County Assembly A/c no. 1144094828		48	734
Paybill Account –MPESA		4,000	5,342,130
Iten County Referral Hospital-A/c 1147075433		2,022,160	-
CBK Road Maint Levy -Account no.1000253948		20,772,737	-

Marakwet West -A/c 114707096		425	425
Tot sub-county Hospital- A/c 1147077452		221	221
Chebiemit sub-county-A/c 1147077398		898,332	32
CBK, Retention Monies Account no.1000240563		22,886,072	-
CBK Maternal Health-Account no.1000287748		40,979,116	-
Paybill Account -Cash in Transit		378,000	-
Tambach Sub-county Hospital- a/c 1147077878		40,990	-
MOH Keiyo south-A/c 1147077169		-	-
CBK Retention monies Deposit account			-
Kaptarakwa sub-county Hospital a/c-1147076162		428	428
CBK, Recurrent Account no. 1000240563		5,415	
Total		**839,781,675**	**273,035,548.34**

22B: CASH IN HAND

	2015 – 2016 Kshs	2014 – 2015 Kshs
Cash in Hand – Held in domestic currency	2,590,000	-
Cash in Hand – Held in foreign currency	-	-
	-	-
Total	**2,590,000**	

Cash in hand should also be analysed as follows:

	2015 – 2016 Kshs	2014 – 2015 Kshs
Location 1	2,590,000	-
Location 2	-	-
Location 3	-	-
Other Locations (*specify*)	-	-
Total	**2,590,000**	-

[Provide cash count certificates for each]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

23: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	**2015 – 2016**	**2014 – 2015**
	Kshs	**Kshs**
Government Imprests	2,218,940	16,574,209
Clearance accounts	-	-
Total	**2,218,940**	**16,574,209**

[Include a breakdown of the outstanding imprest below or as an annex to 2,the notes if the list is longer than 1 page.]

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Name of Officer or Institution	dd/mm/yy	-	-	-
Total				-

24. ACCOUNTS PAYABLE

	2015 – 2016 Kshs	2014 – 2015 Kshs
Deposits	22,886,072	-
Total	**22,886,072**	-

[list of Retention Monies See Annex A]

25. FUND BALANCE BROUGHT FORWARD

	2015 - 2016 Kshs	2014 – 2015 Kshs
Bank accounts	289,609,757	569,291,652
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	**289,609,757**	**569,291,652**

[Provide short appropriate explanations as necessary]

26. OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Construction of buildings	255,330,945	55,286,606
Construction of civil works	338,860,006	167,622,376
Supply of goods	25,562,607	32,188,521
Supply of services	185,303,132	9,997,640
	805,056,690	**274,095,153**

26.2: PENDING STAFF PAYABLES (See Annex 2)

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (*specify*)	-	-
	-	-

26.3: OTHER PENDING PAYABLES (See Annex 3)

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (*specify*)	-	-
	-	-

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
	a	b	C	d=a-c		
Construction of buildings						
1.				255,330,945	-	Re-Budgetted
2.						
3.						
Sub-Total				**255,330,945**	-	
Construction of civil works						
4.				338,860,006		Re-Budgeted
5.						
6.						
Sub-Total				**338,860,006**	-	
Supply of goods						
7.				25,562,607		Re-Budgeted
8.						
9.						
Sub-Total				**25,562,607**	-	
Supply of services						
10.				185,303,132		Re-Budgeted
11.						
12.						
Sub-Total				**185,303,132**	-	
Grand Total				**805,056,690**	-	

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		a	B	C	d=a-c		
Senior Management		-	-	-	-	-	-
1.							
2.							
3.							
Sub-Total		-	-	-	-	-	-
Middle Management							
4.							
5.							
6.							
Sub-Total	-	-	-	-	-	-	-
Unionisable Employees	-	-	-	-	-	-	-
7.							
8.							
9.							
Sub-Total	-	-	-	-	-	-	
Others (*specify*)							
10.	-	-	-	-	-	-	
11.							
12.							
Sub-Total	-	-	-	-	-	-	
Grand Total	-	-	-	-	-	-	

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		a	B	C	d=a-c		
Amounts due to National Govt Entities	-	-	-	-	-	-	
1.							
2.							
3.							
Sub-Total	-	-	-	-	-	-	
Amounts due to County Govt Entities							
4.	-	-	-	-	-	-	
5.							
6.							
Sub-Total	-	-	-	-	-	-	
Amounts due to Third Parties							
7.	-	-	-	-	-	-	
8.							
9.							
Sub-Total	-	-	-	-	-	-	
Others (*specify*)							
10.							
11.							
12.							
Sub-Total	-	-	-	-	-	-	
Grand Total	-	-	-	-	-	-	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/2016	Historical Cost (Kshs) 2014/2015
Land	127,486,508	125,875,000
Buildings and structures	324,939,007	175,616,324
Transport equipment	100,785,750	100,785,750
Office equipment, furniture and fittings	108,349,405	86,279,360
ICT Equipment, Software and Other ICT Assets	17,953,591	14,135,444
Other Machinery and Equipment	275,920,700	275,920,700
Heritage and cultural assets	-	-
Intangible assets	100,000	100,000
Total	**955,534,961**	**778,712,578**

Note: Acquisition of assets which were completed and handed over to the Community were not included to Assets entered in the Fixed Asset Register.

	LIST OF RECURRENT PENDING BILLS		
	AS AT 30TH JUNE 2016		
	COUNTY ASSEMBLY	Lso No.	AMOUNT
1	Mymac		1,687,800
	TOTAL		1,687,800
	GOVERNOR'S OFFICE		
1	Commission of domestic tax		2,140
2	Eri supplies		112,725
3	Commission of domestic tax		2,000,000
4	Cmc motors		87,409
5	Commission of domestic tax		4,768
6	Toyota Kenya		78,228
7	Commission of domestic tax		4,266
8	Commission of domestic tax		7,220
9	Nation media group		123,369
10	Sikambu enterprise		192,462
11	Commission of domestic tax		10,498
12	Standard group		180,960
13	African touch		18,900
14	Peter kipkemoi		24,600
15	Malakai holdings		23,119
16	Elgon place		64,840
17	Hilten General Contractors Ltd		135,815
18	MFI		70,000
19	Toyota Kenya		18,847
20	Toyota Kenya		18,214
21	Toyota Kenya		280,034
22	Pack tyres		115,500
23	Chebii and co associates		1,347,414
24	Cmc motors		55,024
25	Cmc motors		180,181
26	Cmc motors		189,860
27	Cmc motors		48,487
28	Cmc motors		92,177
29	Amaco insurance		744,375
30	Cmc motors		238,626
31	Kale ltd		87,000

32	Standard group		90,480
33	Commission of domestic tax		52,872
34	Ace motors		107,240
	TOTAL		6,807,648
	FINANCE AND ECONOMIC PLANNING		
1	Emperor Printers		558,189.00
2	Rift Valley Technical		106,210.00
3	Commissioner Of Tax		38,352.00
4	Amaco		41,213.00
5	David Kimutai Kiprop		12,000.00
6	Standard		369,325.00
7	Ace Motors		206,127.00
8	Sikambu Enterprices		56,897.00
9	Eri Suppliers		146,698.00
10	Bensob Building		29,295.00
11	Skycom Stationers		287,320
12	Soisoi Petrol Station		100,000
13	Belio Petrol Station		100,000
14	Emoiga Petrol Station		100,000
15	Mindililwo Filling station		100,000
	TOTAL		2,251,626
	AGRICULTURE, FISHERIES, VETERINARY		
	AND LIVESTOCK DEVELOPMENT		
1	Tarakwa limited		29,935
2	Ace motors		138,673
3	Soisoi		50,000
4	Tarakwa limited		144,306
5	Kapkitony girls		32,400
6	lelin overland		124,300
7	Mindililwo Filling station		47,500
8	AMACO insurance		108,750
9	SIKAMBU		48,000
10	Tarakwa Autospares		29,935
11	Melagasters		143,750
12	Autocraft		29,928
13	Moi Kacherop Girls		69,000
14	Korkitony sec. school		32,400

15	Kerio valley sec.school		50,000
16	Chebororwa Girls sec.school		33,280
17	Moiben Sec school		30,000
18	Simple Lemuran		81,360
19	Sikambu ltd		70,050
20	Staff		374,800
21	African touch safaris		43,070
22	air time costs		87,360
23	AIC Cheptebo		55,500
24	Kimrosa		81,400
25	Imprest		30,000
26	AMACO insurance co.		50,626
27	Amaco co.		360,000
28	Tikala		40,000
29	AIC Cheptebo		82,800
30	Mindililwo Filling station		37,125
31	Kongasis petrol station		100,000
32	Kongasis petrol station		80,000
33	Mindililwo Filling station		100,000
34	Mindililwo Filling station		100,000
35	Toyota Kenya		108,155
36	Belio petrol station		100,000
37	Imprest		30,000
38	Sikambu ltd		144,306
39	Tarakwa		100,500
40	Sach Farmers		23,100
41	Sach Farmers		24,200
42	Sach farmers		52,700
43	Tarakwa ltd		59,736
	TOTAL		3,558,945
	EDUCATION AND TECHNICAL TRAINING		
1	Technical University Of Kenya		10,000
2	St.John's Teachers Training College		8,000
3	Kitany Secondary School		77,500
4	Koptega Sec School		18,000
5	St.Marks Boys Cherangany Sec. School		10,000
6	St. Augustine Emsea		7,000
7	Kericho Teachers Training College		28,000

8	Biwott Secondary School		10,000
9	Kapkata Secondary School		20,000
10	St.Joseph Kipsaina Secondary School		10,000
11	St.Augustine Emsea Sec.School		5,000
12	St.Cecilia Girls Chepareria Sec.School		8,000
13	Technical University Nairobi		10,000
14	Kaberewo Mixed Day Secondary School		16,000
15	St.Francis Suwerwa Girls Sec.School		8,000
16	Chepareria Girls Secondary School		20,000
17	Plateau Girls Secondary School		10,000
18	Kericho Teachers Training College		8,000
19	South Eastern Universitycollege		10,000
20	Chegilet Secondary School		10,000
21	Alphax College		10,000
22	Kenya Technical Teachers College		10,000
23	Kenya Institute Of Applied Science		9,500
24	Lelmokwo Sec.School		8,000
25	Koptega Secondary School		10,000
26	Nyeri High School		10,000
27	Thogotho Teachers Training College		8,000
28	Noigam Secondary School		9,000
29	Aic Kimong Secondary School		10,000
30	Dry's Ecde Training College		8,000
31	Eldoret Intergrated Ttc		7,000
32	Kimolwet Adventist Sec School		10,000
33	Kiplabai Youth Polytechnic		60,000
34	Kitany Youth Polytechnic		60,000
35	Kenya College Of Business Management		10,000
36	Kitui South Eastern University		9,000
37	Kmtc-Nyeri		8,100
38	Koitilial Youth Polytechnic		60,000
39	Loiwat Secondary School		7,000
40	Morop Girls Secondary School		10,000
41	St.Joseph Kipkenyelol Sec. School		10,000
42	Tanyilel Secondary School		10,000
43	Fraca Servcom Ltd		239,200
44	Anin Secondary School		5,000
45	Kipsoen Secondary School		10,000

46	Rift Valley Technical Training Institute		10,000
47	Tambach Boys High School		10,000
48	Kapkenda Girls High School		10,000
49	Chepkorniswo Sec. Schoo		10,000
50	Kisji Um Kitale Sec. School		8,000
51	Mumetet Sec. School		9,000
52	Nyahururu Girls Secondary School		9,000
53	St. Elizabeth Schoo Of Nursing		10,000
54	Bursaries Chepkorio Ward		27,888
55	Bursaries Endo Ward		104,000
56	Bursaries Kaptarakwa Ward		43,300
57	Bursaries Tambach Ward		70,000
58	Gratuity		105,802
59	Mindililwo Filling Station		300,000
60	Emperor Printers And Stationers		31,000
61	Soi Soi Fuel		50,000
62	Isotope Enterprises		285,000
63	Sikambu Enterprises		130,000
64	Sikambu Enterprises		154,000
65	Bellio Filling Station		174,388
66	Jembo Enterprises Ltd		125,612
67	Rivatex East Africa Ltd		29,310
68	Cristen General Suppliers		568,380
69	Cmc Group Motors		28,229
70	African touch safaris		17,850
71	Mediamax Network Ltd		84,448
72	Chesongoch Youth Polytechnic		63,568
73	Sikambu enterprises		57,500
74	Emperor Printers And Stationers		96,500
75	Emperor Printers And Stationers		539,500
	TOTAL		4,073,575
	HEALTH SERVICES		
1	Hellesron Ltd		64,900
2	Winners Cleaning Services		125,000
3	Hill Queen Holdings		46,520
4	Tygerlink Ltd		132,310
5	Medipharm East Africa		269,700
6	Admiral Security		48,000

7	Highview Optical Centre		170,000
8	Toyota Kenya		3,114,716
9	Afican Merchant Assurance		1,573,569
10	Tipat Ltd		129,400
11	Simple Lamuran		9,057
12	Commisioner Of Tax		493
13	Baitany Agrovet		210,000
14	Sach Farmers Auto Garage		9,862
15	Winners Cleaning Services		118,535
16	Commisioner Of Tax		4,965
17	Admiral Security		91,035
18	Autograft (A) Ltd		26,428
19	Commisioner Of Tax		1,442
20	Malakai Auto Holdings Ltd		15,800
21	Commisioner Of Tax		9,720
22	Malakai Auto Holdings Ltd		10,700
23	Pulsar Technical Service		130,000
24	Malakai Auto Holdings Ltd		38,200
25	Hill Queen Holdings		11,760
26	Crown Solutions Ltd		18,315
27	Crown Solutions Ltd		142,700
28	Crown Solutions Ltd		10,840
29	Medifast East Africa		101,800
30	Medifast East Africa		10,220
31	Kenruss Medics Ltd		27,500
32	Kenruss Medics Ltd		21,050
33	Kenruss Medics Ltd		297,450
34	Kenruss Medics Ltd		360,350
35	Kenruss Medics Ltd		357,000
36	Kenruss Medics Ltd		131,050
37	Kenruss Medics Ltd		118,600
38	Fraca Servcom		221,400
39	Crown Solutions Ltd		5,750
40	Crown Solutions Ltd		9,070
41	Iten Media Centre		20,500
42	Wema Dental And Engineering		729,000
43	Real Medical Centre		123,532
44	Sach Farmers Auto Garage		10,400

45	Eagle Swift Ltd		77,030
46	Malakai Auto Holdings Ltd		36,730
47	Robu Cleaning Services		202,750
48	Timemi Co. Ltd		52,850
49	Timemi Co. Ltd		51,300
50	Robu Cleaning Services		220,000
51	Winners Cleaning Services		125,000
52	Prisie Enterprises		120,550
53	Robu Cleaning Services		450,000
54	Chammery Enterprises		296,000
55	Malakai Auto Holdings Ltd		26,800
56	Singore Enterprises		182,900
57	Tarakwa Tyres		7,112
58	Commisioner of Tax		388
59	Admiral Security		48,000
60	Admiral Security		48,000
61	Rochom Enterprises		97,700
62	Animan Enterprises		270,600
63	Robu Cleaning Services		220,000
64	Commisioner Of Tax		388
65	Kamogo Health Centre		27,500
66	Kamasia Health Centre		72,500
67	Kabetwa Health Centre		87,500
68	Kabalwat Dispensary		32,467
69	Rimoi Dispensary		32,565
70	Ketigoi Dispensary		23,040
71	Kamwosor Sub County Hospital		105,000
72	Komba Belio Dispensary		71,007
73	Kapkitony Dispensary		25,097
74	Nerkwo Dispensary		33,226
75	Yatoi Dispensary		20,176
76	Kapsiw Dispensary		12,757
77	Kokwongoi Dispensary		24,436
78	St.Mitchael Dispensary		21,057
79	Kaparon Health Centre		95,000
80	Chesiyo Dispensary		12,610
81	Kocholwo Sub-County		50,000
82	Mogil Health Centre		27,500

83	Tot Sub County Hospital		365,000
84	Chepkorio Health Centre		20,750
85	Biretwa Health Centre		85,000
86	Flax Dispensary		115,000
87	Changach Barak Dispensary		17,500
88	Jemunada Dispensary		7,500
89	Cheptongei Health Centre		30,000
90	Chebororwa Health Centre		92,500
91	Kaptalamwa Health Centre		187,500
92	Chemworor Health Centre		105,000
93	Chepkorio Health Centre		292,500
94	Yatoi Dispensary		40,000
95	Belio Filling Station	2690244	800,000
96	Christopher Kandie		4,500
97	Leonida Bayas		46,800
98	Viola Kosgei		44,800
99	Dr. Marion Kurgat		21,000
100	Medical Practionersn Board		88,000
101	Cristen General Suppliers	2690231	112,371
102	Iten Tambach Water And Sewerage		28,470
103	Agelica Medical Ltd	2643761	290,825
104	Medipharm East Africa	2690234	136,776
105	Kificom Computers	2643800	71,120
106	Commisioner Of Tax		7,758
107	Commisioner Of Tax		3,879
108	Kificom Computers	2643799	142,241
109	Tarakwa Tyres	2690248	140,800
110	Commisioner Of Tax		7,680
111	Kificom Computers	2643798	213,362
112	Commisioner Of Tax		3,362
113	Sikambu Enterprises	2690222	61,638
114	Medipharm East Africa	2690214	125,628
115	Commisioner Of Tax		11,637
116	Cristen General Suppliers	2690208	118,534
117	Phase General Agencies	2313478	20,625
118	Commisioner Of Tax		1,125
119	Commisioner Of Tax		6,465
120	Commisioner Of Tax		12,202

121	Skyla Chemist	2318482	177,000
122	Commisioner Of Tax		22,034
123	Commisioner Of Tax		23,120
124	Oxyplus International	2690390	403,967
125	Oxyplus International	2690391	423,881
	Total		17,316,025
	Lands, Water, Environment & Natural Resources		
1	Belio Filling Station	2425697	300,000
2	Chomila Company Ltd	2425817	32,000
3	Wei Wei	2690427	98,100
4	Emoiga Filing Station	2690429	80,000
5	Emoiga Filing Station	2690436	50,000
6	Emoiga Filing Station	2425700	100,000
7	The Star	1212842	56,000
8	The Star	1212841	88,000
9	African Merchant Ass	1212711	82,908
10	Belio Filling Station	2690433	155,000
11	Suguta Filing Station	2690428	40,000
12	Nation Media Group Ltd	1212912	60,900
13	Kencheb Supplies	2425670	60,100
14	Kongasis Filing Station	2425978	50,000
15	Tarakwa Tyres &Auto Sp	2425987	43,978
16	Tarakwa Tyres &Auto Sp	2690413	227,964
17	Hotel Horizon		41,400
18	Rift Valley Technical Training Institute	1241403	8,816
19	North Rift Jua Kali Garage	1241404	18,800
20	The Noble Hotel	1118954	100,000
21	AIC Cheptebo	1241029	120,000
22	Fraca Servcom	2425688	49,784
23	Rift Valley Technical Training Institute	1241402	305,544
24	Tarakwa Tyres	2690439	417,632
	TOTAL		2,586,926
	ROADS & PUBLIC WORKS		
1	Eri Supplies Ltd	2582461	163,560
2	Wei Wei Investment	2582499	49,000
3	Wei Wei Investment	2582495	112,000
4	Tarakwa Tyres And Spares	2582476	101,140
5	Mantrac Kenya Ltd	2582466	145,077

6	Sikambu Enterprises	2582485	186,000
7	Simple Lamuran	2582488	47,950
8	Simple Lamuran	2582489	20,960
9	Simple Lamuran	2582490	35,320
10	Belshape	2690151	417,700
11	CIC Genaral Insurance	1243813	109,480
12	CIC General Insurance	1243812	140,920
13	Africa Merchant Assurance	1243836	782,989
14	CMC Motors	1241098	48,826
15	CMC Motors	1212987	39,135
16	CMC Motors	1243828	82,157
17	National Oil	2582483	1,000,000
18	Birmack Co.Ltd.	1104276	615,000
19	Damatek Co. Ltd.	1104277	196,000
20	Kimrosa Ltd	2582491	18,350
21	Kimrosa Ltd	2582492	10,520
22	Cmc Motors	2582486	34,856
23	Mindililwo	2582477	300,000
24	Zemko Egency	1243838	682,500
25	M/S Ratia Holdings Limited,	1212782	1,000,000
26	Foxstone Enterprises Ltd	1241077	999,800
27	Romon Contractors	1241318	2,200,000
32	Tuna Construction	1241316	1,499,950
38	Halogen Valley	2425757	175,000
39	CMC MOTORS	1212518	72,529
40	Park Tyres	2425794	82,000
41	Sakich agencies	2525798	37,850
43	Halogen Valley	2582464	530,000
45	Machine Operators' allowance		984,970
	TOTAL		12,921,539
	TRADE, TOURISM, CO-OPERATIVE DEVELOPMENT & ENERGY		
1	Belio filling station		268,000
2	Mindililwo filling station		100,000
3	AMACO –african merchant assurance Co. ltd		228,232
4	Kalee limited		58,000
5	Mindilwo filling station		196,000
6	Mindililwo filling station		220,000
7	Malakai auto garage		82,709

8	KRA		388
9	Fraca servcom service ltd		18,966
10	Kikambu enterprises		29,397
12	Peter kipkemoi		9,000
13	John milgo		66,000
14	KRA (supplier)		31,750
	TOTAL		1,308,442
	SPORTS AND YOUTH AFFAIRS		
1	African Touch Safaris		61,600
2	Sirikwa Hotel		36,400
3	FRACA SERCOM		3,226
4	Belio Filling Station		140,000
5	Mindililwo Filling Station		100,000
6	FRACA SERVCOM		45,774
7	Latasha Printers		93,000
8	Iten Distributors		25,000
	TOTAL		505,000
	ICT AND PUBLIC SERVICE		
1	Mindililwo Filling Station	2318127	100,000
2	Mindililwo Filling Station	2318119	200,000
3	AMACO	1104374	211,080
4	KSG Baringo	1104399	278,400
5	KSG Baringo	1104499	103,665
6	AMACO	1243572	404,351
7	M/S CMC Group limited	1237111	99,436
8	M/S Samcool Investments	2318125	37,300
9	M/S CMC Group limited		20,000
10	M/S ERI Suppliers limited	2318106	147,500
11	Mindililwo filling station		300,518
	TOTAL		1,902,250
	COUNTY PUBLIC SERVICE BOARD		
1	Simple Lamuran		15,623
2	Commisioner of Domestic Tax		852
3	Simple Lamuran		47,414
4	Commissioner of Domestic Tax		2,586
5	Mindiliwo Filling Station		100,000
6	Dorcas Biwott		21,950
7	Auto Craft Ltd		55,000

8	African Touch Safaris		139,820
10	Kra (Supplier)		25,483
11	M.F.I Solutions		92,000
12	Sikambu		104,650
13	Lapfund		466,122
14	Lapfund(Gratuity)		849,312
15	Laptrust		55,296
	TOTAL		1,976,109
	EXECUTIVE ADMINISTRATION		
1	Rm wafula and company		113,000
2	Hilten general contructors ltd		135,815
3	Amaco insurance		480,000
4	Commission of domestic tax		2,046
5	Elgon place		64,840
6	MFI		70,000
7	Malakhai Holding		23,119
8	Peter kipkemoi		24,600
9	African Touch		18,900
	TOTAL		932,320
	GRAND TOTAL		57,828,205

	ELGEYO MARAKWET COUNTY		
	LIST OF DEVELOPMENT PENDING BILLS		
	AS AT 30TH JUNE 2016		
	COUNTY ASSEMBLY		
	PROJECT	SUPPLIER	AMOUNT (KSHS)
1	Cafeteria Phase II	Femji Enterprises Ltd	5,470,951.00
2	Gate & Guard House	Tenderi Talents Ltd	500,000.00
3	Kitchen Appliances	Jimtech Services	3,649,569.00
4	Landscaping	Effic Engineers	822,875.00
5	Car Park	Femji Enterprises Ltd	748,000.00
6	Completion of CA fence	Femji Enterprises Ltd	2,242,454.00
7	Administration Block	Tenderi Talents Ltd	918,180.00
	TOTAL		14,352,029.00
	OFFICE OF THE GOVERNOR		
1	KRA-SUPPLIER		729,213.00
2	Taj Logistics		991,428.95
3	10% RETENTION		892,286.05
	TOTAL		2,612,928.00
	FINANCE & ECONOMIC PLANNING		
1	Motorbike shades; 2 in the ward ,(Kapkata &Karabat)		600,000.00
2	Motorbike shades; Kapsaisai,Stage,Nyaru,Flax,Chepkorio and Kipsaina		905,278.00
3	Motorbike 5 motorbike Shades		887,476.00
4	Motorbike shades; in Maron, Chepkoit, Kamiti, Wewo, Mungwo and Marichor		935,609.00
5	Motorbike shades; 1 in each ward		150,000.00
6	Motorbike shades Sangach ,Soko,Bora,SambalatMurkutwo		600,000.00
7	Motor Shades 6 Munada		873,977.00
8	Motorbike shades; kapkoi, kapteren, boundary, kipsoen, sergoit central and kapsisi		909,741.00
9	Motorbike shades; in each ward Mindililwocentre, Cheboror chief office ,Kobil/Kombasakongjunction,Bugar,Msekekwa&Singore.		885,510.00
10	Motorbike shades(Kipsaya,Sisiya,Kapsowar west corner,Sinon,Koibaben&Matira)		998,004.00
11	Motorbike shades(Kapyego centre 2 Ksh 300,000,Kararia centre,Kamasia,Kapchemurkeldet @ Ksh 150,000 each &Kapero at Ksh135,627)		885,627.00

12	Motorbike shades; (kibigos, Kaptalamwa,Kimnai, Kipkundul,boron and Kapsaitcentre)		901,457.00
13	Motorbike shades;Kamwosor kshs.200,000,Kapchorwa kshs.200,000,Taiya junction kshs.200,000 ,Kipsaos kshs.203,532		803,532.00
14	Motorbike shades; CheptongeicentreKsh 450, 000, Chebulbai centreKsh 297,467 and JemunadacentreKsh 150,000).		897,467.00
15	Motorbike shades; 1 in each ward		300,000.00
16	Motorbike shades 6 shades @Ksh.154,379.33		923,276.00
17	Motorbike shades; at sego centrekshs.308,930,Emsea junctionkshs.150,000, biretwok shs.150,000 and kipcheptemkshs.300,000,		908,930.00
18	Motorbike shades; 1 in each ward		894,475.00
19	Motorbike shades; Kitany&kaptarakwa		300,000.00
20	Motorbike shades at Kimwarer,Kabokbok,Kapkayo, Turesia& street lights at Chepsirei		988,837.00
21	Kobulwo market centre		639,452.00
22	Fence at Tot market centre		399,052.00
23	Street lighting(Kitany&Chororget)		588,581.00
24	Revenue collection point at Koitilial centre		165,102.00
25	Modern market stall at Chesoi		358,617.00
26	Sale yard at Chesetan/Kirol		300,000.00
	TOTAL		18,000,000.00
	AGRICULTURE ,LIVESTOCK & FISHERIES		
1	Horticulture promotion	Lugano	450,000.00
2	Horticulture promotion	Aic Cheptebo	790,000.00
3	Horticulture promotion-tissue culture bananas & temperate	Hcd	1,275,000.00
4	Cereal store	Targen Constructors	3,200,718.00
5	Desilting of water dam	Limwotex Co.Ltd	1,497,312.00
6	Fencing of irrigation scheme	Romon	1,337,480.00
7	Cash crop development	Tumaini Group	779,000.00
8	Cash crop development	Blessed Highlands	400,000.00
9	Cash crop development	Kongasis Youth Group	600,000.00
10	Electricity connection	Tikala	276,124.00
11	Supply of water to mango premise	Interbuild Kenya Ltd	723,876.00
12	Value addition	Kossal Investment	711,450.00
13	Horticulture promotion	Camel Ltd	498,640.00
14	Dry land farming-water pumps and generators	Rotalink	1,042,050.00
15	Rehabilitation of water furrow & piping	Reuz Co. Ltd	1,000,000.00
16	Rehabilitation of water furrow & piping	Nashyl Holdings	1,440,256.00

17	Rehabilitation & canal lining of Chemengir/Kapterik furrow	BARKIPTA Enterprises Ltd	902,717.00
18	Tea promotion	NECA	100,000.00
19	Rehabilitation of water furrow & piping	Amicha Holdings	1,478,495.00
20	Purchase of pipes and fittings	WIBESCA Co.Ltd	1,339,336.00
21	Construction of intake in Katilit	Libob Enterpise Ltd	498,192.80
22	Canal lining of Kapsogom furrow	Skatkat International Ltd	950,202.65
23	Canal lining of Kamariny irrigation furrow	Rhis Enterprise Ltd	696,626.40
24	Construction of main pipeline Turesia	Netwise	1,626,500.00
25	Rehabilitation of intake extension of main pipeline	Waza Rural Services	1,500,000.00
26	construction of Boroko irrigation canal	CNON Enterprise Ltd	448,185.72
27	Furrow rehabilitation and piping of Chepyos	Kogel	1,470,000.00
28	Furrow rehabilitation of Simotwo	Interbuild Kenya Ltd	493,348.00
29	scheme/model farms	Mitkot Ltd	3,109,400.00
30	Tea promotion	All Bob	1,364,853.00
31	Soil conservation	Korget Con.Suppliers	506,300.00
32	Fencing of tea nursery in Kapkures	Tarita	500,000.00
33	Irrigation	Rotalink	1,379,400.00
34	Mango promotion	Aic Cheptebo	100,000.00
35	Farm inputs	Baitany Agrovet	100,000.00
36	development of Kipsomet intake and pipeline	Nawiya	495,526.25
37	Wiring of Arror Premise	Kresta	189,000.00
38	Construction of groundnut kapkayo	WIBEESCA Co.Ltd	60,000.00
39	Construction of dips	Sonyo Contractors	1,252,620.00
40	Construction of dips	Sharana Ea Ltd	1,230,000.00
41	Construction of dips	ORICON Construction Ltd	1,132,190.00
42	Construction of dips	Sonyo Contractors	1,252,420.00
43	Construction of dips	Capital Leasehold Ltd	1,199,700.00
44	Construction of dips	Tabasha Contractors	1,200,000.00
45	Construction of dips	Talai Gaa Ltd	350,000.00
46	Construction of dips	Ngosos Contractors	535,000.00
47	Renovations of dips	Labaa Contractors	535,001.00
48	Renovations of dips	Talpan Contractors	490,000.00
49	Renovations of dips	Labaa Contractors	218,000.00
50	Renovations of dips	Sancheztec International Ltd	300,000.00
51	Renovation of dips	Glova Ventures Ltd	80,000.00
52	Renovation of dips	Glova Ventures Ltd	80,000.00
53	Renovation of dips	Glova Ventures Ltd	80,000.00
54	Renovation of dips	Decroje Gen.Ltd	80,000.00

55	Renovation of dips	Decroje Gen.Ltd	80,000.00
56	Renovations of dips	Ultimate	199,000.00
57	Renovations of dips	Charar Investment	120,000.00
58	Renovations of dips	Zeeline Contractors	297,000.00
59	Renovations of dips	Kipdache	80,000.00
60	Renovations of dips	Kipdache	80,000.00
61	Renovations of dips	Kipdache	80,000.00
62	Renovations of dips	Kipdache	80,000.00
63	Renovations of dips	Koikochwa Co. Ltd	80,000.00
64	Renovations of dips	Orogon Constructors	280,600.00
65	Renovations of dips	Orogon Constructors	530,000.00
66	Renovations of dips	Sancheztec International Ltd	160,000.00
67	Renovations of dips	Glova Ventures Ltd	200,000.00
68	Construction of Kapyego dip	Intercounty Engineers	454,456.00
69	Vaccination materials	Baitany	90,120.00
70	Supply of liquid Nitrogen	Baitany	400,000.00
71	Supply of vaccination materials	Baitany	90,120.00
72	Supply of acaricide	Agroline	1,980,000.00
73	Slaughter house	Citilink International	303,813.00
74	Renovation of dips	Talai Gaa Ltd	218,000.00
75	Renovation of dips	Koikochwa Co. Ltd	80,000.00
76	Renovation of dips	Decroje Gen.Ltd	23,995.00
77	Renovation of dips	Decroje Gen.Ltd	80,000.00
78	Construction of dips	Labaa Contractors	968,000.00
79	Renovation of dips	Labaa Contractors	535,240.00
80	Disease control	Kevevapi	630,000.00
81	Motor bikes	Toyota Kenya	974,200.00
82	AI Semen	Baitany	137,300.00
83	AI Support	Baitany	181,500.00
84	Supply of acaricide	Baitany Agrovet	1,920,853.00
85	construction of sale yard (kewapkitony)	Sancheztec International Ltd	500,000.00
86	Supply of semen	Baitany	665,000.00
87	purchase of pasture seeds	Baitany Agrovet	180,000.00
88	Purchase of back up generators	Rift Valley Machinery	1,408,950.00
89	Honey value addition and marketing	Chris Bee	486,500.00
90	Purchase of corriedale rams	Purko Devpt.Trust	500,000.00
91	purchase of dorper rams	Adp Kitale	330,000.00
92	Purchase of Galla goats	Rift Valley Dairy Goats	455,000.00
93	Purchase of poultry breeding stock	Sergoit Stores	2,070,000.00

94	purchase of incubators	BENASTA Constructors	600,000.00
95	Purchase of sahiwal bulls	Deloraine Estates	410,000.00
96	Purchase of fingerlings	Kocheny Holdings	340,000.00
97	Dairy goats shades.	Mega Casters	143,760.00
98	Milk cooler kapsait	Sengeiywo Company Ltd	1,300,000.00
99	Milk cooler Turesia	Beseso Company Ltd	900,000.00
100	milk cooler Chesubet	Sooben Builders	800,000.00
101	Transport services	Chebororwa Girls Sec.	33,280.00
102	Transport services	Kapkitony Girls	32,400.00
103	Rehabilitation of kabe water furrow	Manchez	563,214.00
104	Milk house cooler	Interzone Consulting & Construction	1,435,960.00
105	dairy promotion-aluminium cans	Baitany Agrovet	80,000.00
106	wool cleaning machine	Kamasia Civil Ventures	2,386,815.00
107	Transport services	Kerio Valley Sec School	50,000.00
108	water intake	Emoigaa	505,000.00
109	Milk sealing equipment	Baitany Agrovet	45,000.00
110	Alcohol can	Baitany Agrovet	30,000.00
111	Water tanks	Baitany	120,000.00
112	Fencing of sale yard	Interbuild Kenya Ltd	300,000.00
113	Transport services	Kapkondot Girls	35,000.00
114	Transportation services	Moi Kapcherop Girls	69,000.00
115	Fencing of Kapcherop slaughter house/tea demonstration farm	Ratia Holdings	739,999.00
116	Construction of Embobut cattle dip	Temax	995,720.00
117	Installation of milk cooler	ASL Ltd	1,065,000.00
118	Renovation of Kapsowar mala plant	ASALI Tamu	162,295.00
119	Water tanks & Aluminium can	Wibeesca Ltd	290,000.00
120	Fencing of market	Interbuild Kenya Ltd	271,390.00
121	Fish promotion	Kocheny Holdings	30,000.00
	TOTAL		**77,008,399.82**
	EDUCATION,SCIENCE &TECHNOLOGY		
1	St. Michaels pri School twin ECD classrooms	Saram Karena	2,223,285.00
2	Rimoi Pri twin ECD classrooms	Steve Kor Ltd	928,155.00
3	Kapkut twin ECD classrooms	Trilants Ltd	2,063,680.00
4	Setano twisn ECD classroom	Florato Construction Ltd	881,510.00
5	Kipkute twin ECD classrooms	E & Bros Constructors Ltd	2,221,850.00
6	Kaplenge twin ECD classrooms	E & Bros Constructors Ltd	2,224,765.00
7	Chepsigor twin ECD classrooms	Khoitum Works Ltd	2,148,055.00
8	Biwott twin ECD classrooms	Countyland Holdings Ltd	2,195,155.00
9	Kapkanyar twin ECD classrooms	Lamko Enterprises	2,198,940.00

10	Cheles twin ECD classrooms	Elodema Eng. Works	2,199,985.00
11	Kapsio twin ECD classrooms	Hill-Ten General Contractors	2,226,500.00
12	Kapkenda twin ECD classrooms	Unispec Company Ltd	804,695.00
13	Nyalil twin ECD classrooms	Chamery Enterprises Ltd	2,206.49
14	Tunyo twin ECD classrooms	Barkipta Enterprises Ltd	2,184,288.00
15	Tumeiyo twin ECD	Tobik Enterprises	2,207,850.00
16	Kaptiony twin ECD classrooms	Rymesh Investment Company Ltd	2,219,390.00
17	Lamaon twin ECD classrooms	Sooben Building Construction Ltd	2,115,390.00
18	Koisabul twin ECD classrooms	Koisabul General Contractors	2,197,345.00
19	Kipyebo twin ECD classrooms	Nawiya Company Ltd	2,198,880.00
20	Kalya twin ED classrooms	Capital Leasehold	2,230,900.00
21	Chesawach twin ECD classrooms	Kamarex Enterprises	2,228,800.00
22	Kolelach twin ECD classrooms	Dapeches Constructors Company	2,230,180.00
23	Sesia twin ECD classrooms	Taimoi Enterprises	2,180,000.00
24	Kapchemwor twin ECD classrooms	Kabaka General Contractors Ltd	2,189,639.00
25	Kipchiloi twin ECD classrooms	Sonyo Enterprises	2,241,095.00
26	Kibuga twin ECD classrooms	Whitecom Company Ltd	2,099,880.00
27	Koisabul twin ECD classrooms	Freli Investment Ltd	2,210,500.00
28	Kuper twin ECD classroom	Judool Enterprises Ltd	2,227,800.00
29	Matany twin ECD classrooms	Zhiri Enterprises Ltd	2,165,180.00
30	Kolbarak twin ECD classrooms	Josirop Investment Ltd	2,201,500.00
31	Kamuseny twin ECD classrooms	Davjo Enterprises Ltd	2,198,880.00
32	Kimongo twin ECD classrooms	Turkon Agencies Ltd	2,171,355.00
33	Msekekwa twin ECD classrooms	Tarngen Constructipon Company Ltd	2,209,600.00
34	Kipsanai twin ECD classrooms	Bamco International Ltd	2,221,750.00
35	Kapchelaga twin ECD	Barry Developers & Construction Co.	2,228,560.00
36	Chebunet twin ECD classrooms	Edstama Enterprises Ltd	2,232,695.00
37	Kibargoi twin classroom	Tembu Construction Ltd	2,198,880.00
38	Konot twin ECD classroom	Eldas Suppliers And Contractors Company	2,232,621.00
39	Kameza twin ECD classrooms	Cyken Enterprises	2,291,645.00
40	Berese twin ECD classrooms	Jobeda Holdings Ltd	1,189,100.00
41	Mindililwo twin ECD classrooms	Kina Investment Ltd	2,204,880.00
42	Menjeiwa twin ECD classrooms	Masit Builders Ltd	2,252,055.00
43	Cheboge twin ECD classrooms	Dovecom Developers Ltd	2,200,260.00
44	Dormitory at Kiplabai VTC	Barry Developers And Contractors	2,646,275.00

45	Dormitory at Flax VTC	Florato Construction Company Ltd	2,194,745.00
46	Dormitory at Kipchawat VTC	Florato Construction Company Ltd	2,261,390.00
47	Twin classroom block at Chesewew VTC	Samjan Investment Ltd	2,586,750.00
48	One classroom block at Kapkei VTC	Unlock Africa Kenya Ltd	1,134,220.00
49	Koitilial VTC One classroom block	Landmark Ventures Ltd	1,101,000.00
50	Twin ECD classrooms at Kapchepkoisir primary	Halogen Valley	2,272,000.00
51	ECDE learning Materials	Halogen Valley	3,298,500.00
52	ECDE furniture	Momol Enterprises	12,571,250.00
53	Office partitioning	Momol Enterprises	880,000.00
54	Cheptobot twin ECD classrooms	Milele Enterprises	2,288,070.00
55	Kowochi twin ECD classrooms	M/S William Enterprises	2,073,310.00
56	Kapchepsar twin ECD classrooms	M/S Kolplan Construction Company Ltd	2,209,700.00
57	Chesitek twin ECD classrooms	M/S Teshuva Enterprises	2,200,000.00
58	Training facilitation for motorbike riders	Nehema Institure Driving School	824,000.00
59	VTC Equipment	Milele Enterprises	4,523,565.00
60	Kapchorwa VTC fencing	Milele Enterprises	663,450.00
61	Kipchorwa Single ECD classroom and two door pit latrine at Kitany VTC	Femji Enterprises	1,648,240.00
62	Twin ECD classrooms at Cheptany Primary	School Project Committee	2,200,000.00
63	Twin ECD classrooms at Chorwa primary	School Project Committee	2,200,000.00
64	Twin ECD classrooms at Kiptengwer primary	School Project Committee	2,200,000.00
65	Kiebor VTC two door toilet block	Milele Enterprises	300,000.00
66	Kibirech VTC dormitory block	Chamery	2,300,000.00
67	Bishop Kewasis twin ECD classrooms	Elky	355,125.00
68	Kaptalamwa twin ECD classrooms	Cheliwik	996,340.00
69	Sebelit twin ECD classrooms	Kasiwa Investment Ltd	359,512.00
70	Kapchelos twin ECD classrooms	Emana	396,700.00
71	Kondabilet Twin ECD classrooms	Edstama	565,910.00
72	Yatoi twin ECD classrooms	Rymesh	625,020.00
73	Chepkogin twin ECD classrooms	Osiefuna	816,181.00
74	Kiboi twin ECD classrooms	Kina	898,050.00
75	Kogibor twin ECD classrooms	Judool	628,076.80
76	Tambul twin ECD classrooms	Masit	494,660.00
77	Chepsamo twin ECD classrooms	Marichor	732,970.00
78	Kaptilol twin ECD classrooms	Florato	330,003.00
79	Flax twin ECD classrooms	Dajema	534,360.00
80	Kapletingi twin ECD classrooms	Dajema	744,920.00
81	Surmo twin ECD classrooms	Florato	407,879.00

82	Tachasis twin ECD classrooms	Taiwamax	1,491,210.01
83	Metibelio twin ECD classrooms	Romon	1,046,800.00
84	Chesingei twin ECD classrooms	Beseso	148,335.00
85	Kabetwa twin ECD classrooms	Kenela	644,800.00
86	Queen of peace Cheseker twin ECD classrooms	Tarngen	671,880.00
87	Sergoit twin ECD classrooms	Charar	701,090.00
88	Kutwopmoso twin ECD classrooms	Jakoki	940,782.50
89	Kapterit twin ECD classrooms	Barry	403,910.00
90	Kipsero twin ECD classrooms	Whitecom	1,548,320.00
91	Mureto twin ECD classrooms	Benrew	1,407,604.24
92	Kumbulul twin ECD classrooms	Rocksite	997,204.24
93	Meuno twin ECD classrooms	Florato	1,223,120.00
94	Mkeno tin ECD classrooms	Florat	2,298,000.00
95	Kamwosor twin ECD classrooms	Tarngen	952,540.00
96	Kapkata twin ECD classrooms	Zhiri	487,164.00
97	Chesuman twin ECD classrooms	Cocy Holding	430,000.00
98	Kapkei twin ECD classrooms	Horizon Canopy	552,635.00
99	Kabulwo twinECD classroom	Turkwell	310,000.00
100	Kararia twin ECD classrooms	Barry	469,295.00
101	Kapchemurkeldet twin ECD classrooms	Barry	527,060.00
102	Kasar twin ECD classrooms	Femji	967,000.00
103	Kalwal twin ECD classrooms	Femji	2,300,000.00
104	Kobil twin ECD classrooms	Osiefuna	252,234.00
105	Kamotony twin ECD classrooms	Raynard	1,133,000.00
106	Twin Workshop at Chesongoch VTC	Kiryam Logistics	447,162.00
107	Twin Workshop at Kapcherop VTC	Tenderi	411,038.15
108	Twin workshop at Chepkorio VTC	Soilink	1,337,509.20
109	Kilos twin ECD classrooms	Samroh	550,726.00
110	Twin ECD at Mungwo primary	School Project Committee	652,907.68
111	Twin ECD classroom at Kipka primary	Onai Multiple Works	627,541.00
112	Twin ECD classroom at Toror primary		367,726.50
			179,240,445.81
	HEALTH SERVICES		
1	Construction of Theatre at Kamwosor Hospital(extra works)	Hurry Automart	411,400.00
2	Construction of Theatre at Kamwosor Hospital 4th Payment	Hurry Automart	328,883.00
3	Tenden Maternity	Scada Investment	650,000.00
4	Constuction of Maternity Wing at Simotwo.	Tuareq Building And Construction Ltd	575,630.00
5	Maternity Block at Kaparon Health Centre.	Saram Karena	639,600.00
6	Maternity Wing at Flax Dispensary.	M/S Laba Construction	823,573.00

		Co. Ltd	
7	Acquisition of Chesoi H/C	Catholic Diocese	4,000,000.00
8	Retention of Kitchen Block at Chebiemit	Tunyo Construction Co. Ltd	81,346.00
9	Phase II Iten Theatre	M/S Forato	1,581,240.00
10	Renovations at Kapchelal Health Centre	Kalya Holdings Ltd	337,326,04
11	Retention of Kitchen Block at Chebiemit	Tunyo Construction Co. Ltd	90,688.00
12	Retention of Kitchen Block at Chebiemit	Tunyo Construction Co. Ltd	39,115.00
13	Musekekwa Health Cente	Commisioner Of Tax	12,201.60
14	Musekekwa Health Cente	Commisioner Of Tax	21,037.00
15	Musekekwa Health Cente	Digitex Investment Ltd	332,809,16
16	Musekekwa Health Cente	Elgeyo Marakwet Deposit Acc	40,672.00
17	Supply of Dryview Laser Films	Angelica Medical Supplies Ltd	306,688.00
18	Transport Trolley	Lince Trading Company	2,297,784.00
19	Motor Vehicle Service	Trans Highway Auto Garage	28,400.00
20	Motor Vehicle Service	Trans Highway Auto Garage	41,600.00
21	Provision of Advertisement for Vacancy of Medical	Nation Media Group	60,900.00
22	Vehicle Service	Trans Highway Auto Garage.	21,000.00
23	Vehicle Service	Trans Highway Auto Garage	42,000.00
24	Electrical Installation	Timemi Company Ltd	122,720.00
25	Electrical Installation	Timemi Company Ltd	86,773.00
26	Electrical Installation	Timemi Company Ltd	109,640.00
27	Electrical Installation	Timemi Company Ltd	111,280.00
28	Provisionf for Repair for Generator.	Timemi Company Ltd	77,030.00
29	Motor Vehicle Service	Sachfarmers Auto Garage	10,400.00
30	Motor Vehicle Service	Malakai Auto Garage	26,800.00
31	Medical Equipment	Kenruss Medics Ltd	360,350.00
32	Medical Equipment	Kenruss Medics Ltd	21,050.00
33	Medical Equipment	Romita Enterprises	92,790.00
34	Medical Equipment	Crown Solutions Ltd	7,600.00
35	Medical Equipment	Pulse Healthcare	87,800.00
36	Medical Equipment	Pulse Healthcare	307,300.00
37	Medical Equipment	Kenruss Medics Ltd	273,100.00
38	Medical Equipment	Kenruss Medics Ltd	165,000.00
39	Medical Equipment	Biolight Medical Systems	74,960.00
40	Medical Equipment	Total Hospital Solutions	523,500.00

41	Medical Equipment	Total Hospital Solutions	779,500.00
42	Materials	Libob Enterprises	219,000.00
43	Staff Cards	Latasia Printers	157,500.00
44	Medical Drugs	Kemsa	9,206,307.00
45	Executive Chairs And Tables	Fraca Servecom	278,000.00
46	Chairs and Tables	Fraca Servecom	221,400.00
47	Food and Rations	Zebra Ways	46,800.00
48	Completion of maternity ward at Kaparon Health C.	Saram Karena	2,329,500.00
49	Construction of Maternety ward at Kapteren Health C.	Florato	2,258,112.00
50	Construction of Toilet at Iten County Referral Hospital	Samatex	1,241,004.00
51	Construction of Septic tank at Iten County Referral Hospital	Keishan	700,500.00
52	Construction of roof top rooms at Iten County Referral Hospital mortuary	Tenderi	1,278,585.00
53	Construction of gate and fence at Iten County Referral Hospital mortuary	County Land	950,000.00
54	Construction of toilets at Msekekwa health C.	Digitex	1,387,100.00
55	Construction of Staff house at Mungwa dispensary	Florato	1,577,824.00
56	Completion of Maternity ward and construction of pit latrine at Kapchelal dispensary	Kalya	475,750.00
57	Completion of maternity ward at Chegilet health center	Winplus	701,070.00
58	Construction of Staff house at Kaptum dispensary	Nashly	746,910.00
59	Completion of laboratory art Kobulwo dispensary	Rodan	548,000.00
60	Construction of maternity wing at Kapchemuta dispensary	Kenela	1,678.91
61	Construction of maternity wing at Sangurur dispensary	Tenderi	1,589,485.00
62	Plastering at Kapsiu dispensary changed to construction new dispensary	Kobeiswo	1,576,100.00
63	Renovation of theatre at Kocholwo H/C	Laba	1,412,600.00
64	Completion of maternity wards at Flax dispensary	Laba	2,001,250.00
65	Construction of maternity wing at Simotwo Health center	Tuareg	1,745,960.00
66	Construction of X ray room at Kamwosor SCH	Unispec	2,029,360.00
67	Construction of dispensary at Kalya	Sharo	1,343,920.00
68	Construction of dispensary at Kaberwo	Iodec	1,193,920.00
69	Construction of Observation rooms at Kimnai dispensary	Kasiwa	1,311,620.00
70	Construction of maternity wing at Kapchebar dispensary	Tunyo	2,2037,75
71	Construction of maternity wing at Sumbeiywet dispensary	Effic Eng	1,286,670.00
72	Construction of Staff house at Jemunada dispensary converted or changes to Construction of Septic tank	Halogen	992,630.00

	and pit latrines		
73	Completion of Maternety at wardTenden dispensary	Scada	1,080,250.00
74	Construction at Kapcherop Wards	Taimel Co.Ltd	1,400,128.00
75	Construction of Tot Kitchen	Midways Co.Ltd	306,371.00
76	Medical Drugs	Kemsa	10,000,000.00
77	Medical Drugs	KEMSA	4,600,936.90
	Total		**74,197,727.61**
	LANDS,HOUSING &PHYSICAL PLANNING		
1	Koikoi Phase II	Ms Emerging Consultants & Development Ltd	3,640,000
2	Toroch Phase II	Ms Horizon Canopy Company Ltd	2,037,615
3	Kipchiloi-Kapletingi	Ms Kirobon Company Ltd	3,987,360
4	Cherota	Ms Davine Ltd	2,890,370
5	Chepkorio Rain water harvesting	Ms Manham CO Ltd	915,180
6	Chepkorio Fittings	Ms Raynard	517,325
7	Chepkorio Completion	Ms Rotalink Engineering Ltd	1,457,650
8	Duka Moja	Rods Investment Ltd	1,396,000
9	Plateau	Chedaki Ltd	752,391
10	Kesum-Kapchebit	Jedrom Biulding & Civil Construction Ltd	2,529,760
11	Koiman-Tuiyobei	Davjo Enterprises Ltd	2,268,450
12	Kaptiony	Ms Kongoris Enterprises Ltd	749,310
13	Kosich	Ms Barry Developers & Constr. Co. Ltd	5,373,390.00
14	Tirich	Losin Contractors	1,789,670
15	Kapkitany	Losin Contractors	700,000
16	Emsoo	Tiscon Enterprises Ltd	3,522,000
17	Chegilet	Talaigaa Enterprises Ltd	1,265,600
18	Chebinyiny	Ms Sun-Rop Services Ltd	749,300
19	Cheptarit	Ms Isapam Enterprises	1,268,600
20	Murkutwo-Ng'enyileel Pri.	Ms Drylands Oasis Ltd	1,130,520
21	Turkuiyon(Kisaran/Sokobora)	Ms Kongara Holdings Ltd	2,813,010
22	Olot Ketut	Ms Romak	2,806,900
23	Kaparon Health Centre	Ms Saram Karena General Construction Ltd	1,849,100
24	Tirwane	Ms Eltons Technologies Ltd	3,718,080
25	Talal	Ms Mega Company Ltd	1,693,190
26	Kipriria	Ms Rotalink Co. Ltd	1,795,900
27	Rehabilitation of Mereon Pan	Ms Catcom Const. Ltd	498,520

28	ITWASCO	Ms Intime Contractors Worldwide	2,453,280
29	Chepsamo	Ms Swidon Construction CO. Ltd	3,987,900
30	Chemwabul	Ms Mejchick Expert in Logistics	3,655,951
31	Kaptarakwa water supply	Mclabatts East Africa	351,630
32	Mare Dam	Ms Mivic Enterprises Ltd	355,750
33	Kaptilile	Ms Mega CO. Ltd	341,267
34	Mindililwo-Kamogio-Kapkessum-Kapcherop	Alike International	3,590,540
35	Mukurkoin-Kendur	Ms Arthurali Global Ltd	1,666,500
36	Kapsoiyo	Ms Oricon Co. Ltd	913,940
37	Sisiya	Ms Saroche Construction Ltd	2,121,250
38	Kipkoboi-Kaptabok Sec.sch	Ms Skatkat Intrnational Ltd	144,480
39	Kabegong	Ms Skatkat Intrnational Ltd	286,800
40	Chemwon-Katipyemit	Ms Belsun Investment Ltd	855,194
41	Cheset	Ms Glova Venture Ltd	939,660
42	Kapsowar(expansion)	Ms Digitak Systems Ltd	1,076,680
43	Kapsumai	Ms Sabytrans Enterprises Ltd	1,245,900
44	Koisabul	Ms Rods Investment Ltd	936,440
45	Kimarich	Ms Lolson Investment Ltd	903,250
46	Kabai	Ms Emana Investment Ltd	1,978,030
47	Kamelei	Ms Panvilla Ltd	1,067,900
48	Kesum-Cheptobot	Ms Penvilla Enterprises Ltd	2,011,910
49	Kapero	Ms Ng'osos Agencies Ltd	1,052,200
50	Kararia	Ms Tipart Co. Ltd	1,069,180
51	Chemulany	Ms Sykisa	945,400
52	Kimnai	Ms Whitecom Co. Ltd	354,500
53	Kibigos	Ms Jeki Ltd	2,414,467
54	Kipkundul	Ms Rhis Enterprise Ltd	858,355
55	Labot	Ms Oricon Construction Ltd	2,798,120
56	Oinobyat/Kamwosor	Ms Raynard Enterprise Ltd	7,083,110
57	Sititon-Kilima-Cheptongei	Ms Galaxy 4	880,000
58	Chebara-Chebiemit	Ms Raynard Enterprise Ltd	1,007,720
59	Kokwomarar	Ms Talaigaa Ltd	949,500
60	Emkew(purchase of pipes)	Interbuild Kenya Limited	195,750
61	Sitoton-Lagam(purchase of pipes)	Ms Nescom Ltd	140,000

62	Cheptingei(purchase of pipes)	Ms Koloa Construction Co. Ltd	193,635
63	Sotopkwen	Taigaa Construction	494,000
64	Chemunada	Ms Sabe Ltd	2,690,280
65	Chesoi	Ms Rotalink Engineering Ltd	978,060
66	Koibatek	Ms Kibororitok Gen. Suppliers Ltd	681,400
67	Kipkener	Ms Rods Investments Ltd	3,700,000
68	Mokwony	Ms Ultimate Engineers	488,140
69	Simbirir	Ms Rotalink Engineering Ltd	3,583,671
70	Rogor	Ms Whitecom Co. Ltd	1,008,030
71	Kapterit	Khoitum Works Ltd	2,490,759.50
72	Kipsetan	Biwali Co. Ltd	976,000.00
73	Toboswo	Almoor	917,200
74	Chesubet	Ms Kogel Building 7 Construction Co. Ltd	1,170,000
75	Kapchesir/Chepkerengoi	Ms Tembu Contractors Ltd	519,000
76	Muskut	Ms Chamgaa Investment Ltd	3,980,000
77	Cheptak	Ms Cavasco Ltd	1,096,750
78	Emkong-Chekobei	Ms Kabon Agencies	1,094,325
79	Chepsigot-Kaptubei	Ms Bidicom Engineering Ltd	2,042,940
80	Kiptabach	Ms Rotalink Engineering Ltd	3,238,986
81	Chepsirei-Luguitany	Ms Kirobon Co. Ltd	760,350
82	Korober	Bai Enterprises	1,012,600
83	Kabokbok	Ms Judol Enterprises Ltd	998,000
84	Kapsegut Lower	Ms Kocheny Holdings Ltd	100,000
85	Koimur	Ms Unlock Africa	1,350,000
86	Tumeiyo	Ms Race-Shine Co. Ltd	659,300
87	Turach Intake	Ms Zenko Agency Ltd	1,180,000
88	Turesia(water tank)	Ms Maittoo Investment	595,670
89	Chepsigot-Songeto	Ms Kongoris Enterprises Ltd	3,872,850
90	Emket-Kapkobal	Ms Eltons Technologies and Systems Ltd	954,588
91	Governor's tank	Elicum Enterprises	267,190
92	Water tanks	Chomila Company	80,000
93	Computers	Fracas Servcom	49,784
94	Withholding Tax	Elgeyo Marakwet DA	105,220
95	Withholding Tax	Elgeyo Marakwet DA	689,736.40

96	Water tanks	African Merchants	82,908
97	tax retention	Commissioner of IT	337,500.25
98	tax retention	CBK Retention AC	203,761.50
99	tax retention	Elky Contractors	365,647.90
100	tax retention	EMC Deposit AC	93,555
101	Water tanks	Tiscon Enterprises	106,282
102	Water tanks	Mediamax	80,080
103	KRA	KRA	1,534,795.26
104	Water tanks	Biwali Co. Ltd	962,986
105	Water tanks	Wei Wei Invest.	98,100
106	Tree seedlings	Hill Ten Contractors	308,000.00
107	Tree seedlings	Simat Holdings	197,200
108	Tree seedlings	Steve Kor Enterprises	156,250
109	Tree seedlings	Hill Ten Construction Ltd	156,250
110	Tree seedlings	Crescent Intergrated	156,250
111	Tree seedlings	All Bob Enterprises	156,250
112	Tree seedlings	Kacheplim Sengwer Umoja Enterprises	655,000
113	Tree seedlings	Xuntech Fire Enterprises	550,000
114	Tree seedlings	Eclipse Services International	180,800
115	Tree seedlings	Rimoi Water Project	156,400
116	Tree seedlings	Chekeren Youth Group	344,000
117	Tree seedlings	Sinento Tekan Enterprises	99,000
118	Tree seedlings	Ngaria Tree Nursery	200,000
119	Tree seedlings	Sugogas Investment Company	200,000
120	Tree seedlings	Epke Berur Self Help Group	195,000
121	Tree seedlings	Kewane Village Youth Group	195,000
122	Tree seedlings	Mutwo Community Tree Nursery	154,000
123	Tree seedlings	Emitik Toroplongon Village	190,000
124	Tree seedlings	Tumaini Women Group	190,000
125	Tree seedlings	Cat Com Ltd	435,000
126	Tree seedlings	Kresta Enterprises	360,000
127	Tree seedlings	Dilolwo Digital Youth Group	320,000
128	Tree seedlings	Hill Max Enterprises	592,000
129	Tree seedlings	Rogondap Gaa Women Group	118,500
130	Tree seedlings	Unlock Africa	417,500

131	Tree seedlings	Dry Land Oasis Enterprises	370,500
132	Tree seedlings	Tirap Agro Forestry	270,000
133	Tree seedlings	Kacheplim Sengwer Umoja Enterprises	1,240,000
134	Tree seedlings	Koikochwa Company Ltd	180,800
135	Tree seedlings	Noble Hotel	24,000
136	Tree seedlings	Keriova Hardware	139,200
137	Tree seedlings	Environ Kenya Ltd	2,818,863.75
	TOTAL		164,357,589.56
	ROADS, PUBLIC WORKS &TRANSPORT		
1	Drilling & Blasting of Rocks at Sisiya-Arror Road	M/S Assis Construction Company	6,000,000.00
2	Culvert Consruction of Kamumu-Sharp Corner Road	M/S Kapstone Engineering & Construction Ltd	530,000.00
3	Maintanance of Sangach-Kerio River Road	M/S Kenela Company Ltd	1,898,200.00
4	Hire of Excavator for Chorwa - Muswon Road	M/S Almanac Enterprises Solutions Ltd	700,000.00
5	Maintanance of Chemarkach-Kapkenda Road	M/S Flaxcom Enterprises Ltd	1,766,000.00
6	Culvert Installation Kamoi Kipsoiyo Road	M/S Kongoris Enterprises Ltd	550,000.00
7	Hire of Excavator for Kapchelal Chegilet Road	M/S Soinn Motos And General Agencies Ltd	1,572,450.00
8	Culvert Installation at Matira-Sangurur-Kamok-Hossen Sec School & Chogoo St. Teresa Sch Road:	M/S Isotope Enterprises Ltd,	557,500.00
9	Hire of Excavator for Opening Metipsoo-Chesebe-Kumbulul-Mogil Road	M/S Dotcom Logistics Ltd	3,554,550.00
10	Maintenance of Nyawa Dip-Kimining Kewapsos-Kessup Road	M/S Lelan Logistics	534,883.00
11	Culvert Installation at Kapletingi Kipchiloi Kapkut	M/S Power Edge Contsruction Ltd	572,000.00
12	Culvert Installation on Chebusie – Tugumoi Road	M/S Judool Enterprises Ltd	320,000.00
13	Maintenance of Chebusie – Tugumoi Road	M/S Barsol Company Ltd	800,000.00
14	Twin Culvert Installation on Torok Bridge	M/S Naftex Enterprises Ltd,	490,000.00
15	Maintenance of Rimoi Dispensary Road	M/S Belsa Enterprises Ltd	529,750.00
16	Maintainance of Chogoo St. Tereza Girls Sec School Road	M/S Bold House Ltd	777,850.00
17	Hire of Dozer For Kakimiti Chawis Road	M/S Tenden Projects	2,014,950.00
18	Culvert Installation At Lot 2 (Kaptagat Catholic Acces, Brookley-Kaptagat, Kittany-Kaoserton-Orapno, Kaptagat Hotel-Kapsisters, Begwane Chepsamo, Kapkarasrout And Cheserek Rd):	M/S Flagship Projects Ltd	1,195,250.00
19	Maiteinance of Kipsaos-Kocholwo Road	M/S Tembu Contractors	5,880,000.00
20	Culvert Installation at Chebilil Junction –Biwott & Liter- Borowa Road	M/S Amicha Holdings Ltd	571,000.00

21	Gravelling of Kibigos –Kolelach- Kipkundul Road	M/S Mindry International Limited	5,598,000.00
22	Culvart Installation of Kararia–Kabai-Kapyego Road	M/S Sooben Building And Construction	993,750.00
23	Culvert Installation Lot 1 (Kiebor Polytechnic – Kittany-Terkecha, Mutwo-Lelin, C53-Mokwo Road & Chemwabul-Kapkee Road)	M/S Kina Investment Ltd	1,071,800.00
24	Maintainance of Kapchelal–Chegilet Road	M/S Winplus Building And Construction Ltd	1,960,750.00
25	Maintainance of Sangurur –Kasubwa Road	M/S Emoiga Building And Civil Engineering Ltd,	294,500.00
26	Construction of Kibendo –Kapchelal Road	M/S Setway Company Ltd	5,995,250.00
27	Maiteinance of Kapsinyei-Kayoi Pry School Road	M/S Koikochwa Company Ltd	193,932.00
28	Maiteinance of Kimnai –Segut Road	M/S Rods Investment Limited	5,867,050.00
29	Maintainance of Kipsaos-Kipchorwa-Kibomet Kapkwot Road	M/S Laba Construction Ltd,	3,587,600.00
30	Construction of Sambalat-Kabororwo Road	M/S Ratia Holdings Limited,	1,000,000.00
31	Maitainance of Chepyogot-Chepkogin Road:	M/S Nerka Enterprises Ltd	680,350.00
32	Hire of Excavator Kipkundul-Kapchepsar	M/S Metto	1,000,000.00
33	Culvert Installation Kibendo-Kapchelal	Kenedys	1,000,000.00
34	Maintenance of Boroon Kipkochurio Chebai Road	M/S Vit-Global Ltd,	1,479,999.00
35	Maintenance of Juction 329 Yatoi Centre Kipkures Road	M/S Cheliwik Enviromental Technoly Ltd,	1,495,000.00
36	Flax Box Culvert Installation	M/S Kabaka General Contractors	1,495,000.00
37	Maintenance of Kamumu Shap Corner	M/S Haridens Enterprises,	1,990,000.00
38	Maintenance of Kapchorwa Kaplolo Polytechnic Road	M/S Foxtone Enterprises Ltd	999,800.00
39	Culvert Instalation on Chesubet- Kipseron Road And Kaborowo	M/S Oricon Construction Company Ltd.	897,900.00
40	Maintenance of Chororget –Simit Road	M/S Lamilla Ltd	2,957,000.00
41	Culvert Instalation Kapkosom-Kureswo	M/S Koisabul Contractors Ltd	935,000.00
42	Maitanance of Chebara-Chebara Secondary	Edstama Enter.	2,800,000.00
43	Hire of Excavator for Turesia-Ngobisi Road	M.T.F	1,000,000.00
44	Hire of Excavator for Chemoibon – Kiptabach Road	M.T.F	3,000,000.00
45	Hire of Lorries for Haulage of Gravel from Sergoik Quarry to Kaptarakwa Ward Roads	Romon Contractors	2,200,000.00
46	Maitanance of Kapsowar Town Roads and its Environs	Tuna Construction	1,499,950.00
47	Grading and Gravelling of Soy South Roads	Kabaka General	1,965,000.00
48	Maitanance of Kapyego Town Roads	Metto	1,500,000.00

49	Hire of Excavator for Kararia Bridge	Kapyego	495,000.00
50	Hire of Grader for Lelan Ward Roads	Jaysa Holdings	1,000,000.00
51	Hire of Grader for Kamariny and Soy North Ward Roads	Assis Construction	1,266,500.00
52	Hire of Excavator for Excavating and Loading Gravell at Cheboen Quarry	Elton Technologies	1,248,000.00
53	Hire of Lorries or Haulage of Gravel from Cheboen Quarry to Sawa-Cheboen Road	Raynard	1,750,000.00
54	Maintanance of Tourist Atraction Site	Village Youth Grp	200,000.00
55	Provision of Murram for Kaptarakwa Ward	Chepkarnet	174,000.00
56	Construction Cheboen Bridge	Zemko Egency	682,500.00
57	Maitanance Chesetan Road	Testai Women Grp	518,000.00
58	Maintenance of Kipsaos- Kocholwo Road	Tembo	3,104,200.00
59	Maintenance of Kapchorwa- Kaplolo Road	Foxtene	810,000.00
60	Hire of excavator 9KB667G	Mtf	1,997,500.00
61	Provision of gravel at Flax Kipkabus	Catcom	217,820.00
62	Supply and delivery of murram	Keshan	1,800,000.00
63	Culvert installation	Hurters Valley	519,000.00
64	Supply of fuel for roads department	National Oil	3,000,000.00
65	Construction of Chemunada- Tarkwel Road	Tenmars	1,982,000.00
66	Maintenance of Kapyego-town Road	Metto	1,406,280.00
67	GKA 065 dozzer to work on Turesia	Mtf	656,000.00
68	Maintenance of Tumeiywo- Landi Road	Netwise	1,928,500.00
69	Maintenance of Kapcherop- Kamoi road	Absolute	567,870.00
70	Hire of grader (Sengwer Ward)	Samcol	2,010,000.00
71	Culvert installation &Cleaning of Kamariny Ward	Ratia Holdings	517,927.00
72	Commissioner of Domestic Tax	Ratia Holdings	26,793.10
73	Commissioner of Domestic Tax	Ratia Holdings	51,800.00
74	Commissioner of Domestic Tax	Ratia Holdings	15,540.00
75	Hire of Grader for Soy North	Assis	1,266,500.00
76	Commission of Domestic Tax	Assis	65,508.62
77	Commission of Domestic Tax	Assis	37,995.00
78	Hire of Dozzer for Arror Road	Samccol	2,000,000.00
79	Commission of Domestic Tax	Samccol	37,800.00
80	Commission of Domestic Tax	Samccol	65,172.00
81	Hire of Excavator for Chemoibon	M.T.F	1,968,000.00
82	Payment for supply & installation of fuel pump	Amkiro	1,118,966.00
83	Commission of Domestic Tax	Amkiro	61,034.00
84	Culvert installation Kureswo (soy south)	Koisabul	228,591.40
85	Commission of Domestic Tax	Koisabul	14,449.00
86	Commission of Domestic Tax	Koisabul	27,935.00
87	Commission of Domestic Tax	Koisabul	8,380.00

88	Culvert installation for Kapchemoto	Charar	733,550.00
89	Commission of domestic tax	Charar	15,171.00
90	Commission of domestic tax	Charar	26,157.00
91	Maintenance of Chepyogot 7Road	Nerka	415,904.00
92	Commission of Domestic Tax	Nerka	23,426.00
93	Commission of Domestic Tax	Nerka	13,587.00
94	Repair of Nerkwo footbridge	Grace Point	297,000.00
95	Commission of Domestic Tax	Grace Point	15,362.00
96	Maintenance of Chemarkach Kapkenda	Flaxcom	538,110.00
97	Commission of Domestic Tax	Flaxcom	17,580.00
98	Commission of Domestic Tax	Flaxcom	30,310.00
99	Culvert installation at Kapleting	Power Edge	572,000.00
100	Commission of domestic tax	Power Edge	29,586.00
101	Commission of domestic tax	Power Edge	17,160.00
102	Elgeyo Marakwet Deposit	Power Edge	57,200.00
103	Culvert installation at Kayoi (tambach ward)	Flemings	755,350.00
104	Commission of Domestic tax	Flemings	28,793.00
105	Commission of Domestic tax	Flemings	16,700.00
106	Costruction of chemoibon footbridge	Real Time Builders	106,741.00
107	Culvert installation at yatiane road	Race Shine Enterprice Ltd	713,041.00
108	Culvert installation at yatiane road	Commissioner Of Domestic Tax	23,295.00
109	Culvert installation at chepkorio ward	Race Shine Enterprice Ltd	404,041.00
110	Sangach –kerio river road maintenance	Kenela Co. Ltd	1,898,200.00
111	Sangach –kerio river road maintenance	Commissioner Of Domestic Tax	
112	Sangach –kerio river road maintenance	Commissioner Of Domestic Tax	
113	Culvert installation at metkei ward	Fredab Ltd	840,000.00
114	Culvert installation at metkei ward	Commissioner Of Domestic Tax	
115	Culvert installation at metkei ward	Commissioner Of Domestic Tax	
116	Hire Of Excavator for Lemeiywo-Kamogo Road	Tenden Projects	2,068,000.00
	TOTAL		**130,773,839.12**
	TRADE, TOURISM,COOPERATIVE,DEVELOPMENT&ENERGY		
1	Variation For Construction Of Iten Public Toilet	Jobeda Holdings Ltd	637,911.00
2	Provision Of Public Address Syatem,Tents And Seats For Kapkitony And Chesoi	Iten Multy Media	100,000.00
3	Fencing Of Anin Fcs Coffee Nursery	Kisaben Suppliers	97,875.00
4	Construction Of Livestock Selling Pen ,Pit Latrine And Sale Yard Office	Loma General Contractors	1,527,948.00

5	Fencing Of Kapcherop Tree Nursery	Kisaben Suppliers	79,600.00
6	Construction Of One Acre Fence And Resting Sheds At Kiplachoch Cave	Tenderwa Development Youth Group	768,890.00
7	Construction Of Pit Latrine And Fencing Of Kimwarer Market	Tuareq Building &Construction Co.Ltd	395,390.00
8	Construction Of Market Stalls At Kamwosor,Rokocho And Nyaru	Countyland Holdings	1,370,240.00
9	Construction Of Pit Latrine An Fencing Of Teren Rapids	Digitex Investment Ltd	637,470.00
10	Construction Of Market Stalls At Kapsait,Kipkundul,Kaptalamwa And Lelan	Sutech Engineering	826,200.00
11	Construction Of Solar Powered Street Lights -Lot 4	Sutech Engineering	950,250.00
12	Construction Of Market Stalls In Katalel,Kapchemutwa And Tambach	Turkwel Construction Ltd	1,511,340.00
13	Construction Of Solar Powered Street Lights In Keiyo South	Kenia Jalaram Company	2,413,220.00
14	Construction of Market Stalls Chebororwa,Kapyego,Kamoi and Sengwer	Alpha Lead Company	1,511,272.00
15	Construction of Market Stalls in Kakimiti,Wewo and Embobut	Kobuswoinvestments	272,900.00
16	Construction of Pit Latrine and fencing of Kapkayo Market	Glaxophint Company Ltd	451,250.00
17	Construction of Solar Powered Lights for Lot 1	Jolini Limited	2,560,125.00
18	Construction of Market Stalls at Chesoi,Lengut,Sambalat ,Murkutwo and Chebilil	Tabasia Holdings	1,012,200.00
19	Construction of Solar Powered Street Lights Lot 3	Amicha Holdings	4,898,800.00
20	Construction of Market Stalls at Cheptongei,Arror and Kapsowar Centre	Acham Enterprises	1,550,780.00
21	Construction of Pit Latrine and Fencing of Cheptarit Tourist Site	Romon Contractors	645,670.00
22	Construction of Solar Powered Street Lights In Keiyo South	Kenia Jalaram	1,124,100.00
23	Construction of Solar Powered Street Lights for Marakwet East and Marakwet West	Sutech Engineering	700,250.00
24	Construction of Street Lights In Sambirir, Cherangany and Moiben Kuserwo	Jolini Ltd	1,033,600.00
25	Erection of Billboard along Eldoret-Nairobi Highway Announcing Rimoi National Reserve Grand Opening	Standard Group Ltd	205,800.00
26	Supply and Delivery of Tomato Seeds -Riograde	Kenya Seed Company	292,500.00
27	Supply and Delivery of Bucks and Does	Acham Enterprises	401,600.00
28	Training Facilitation for Boda Boda Safety Riding and Issuance of Driving Licence	Nehema Institute	180,000.00
29	Supply and Delivery T-Shirts, Banners Envolopes used in Ushirika Day	Zhiri Enterprise	305,000.00
30	Retention Money	Samjan Investments	92,681.60
31	Tax Deduction	Kra	3,027.90
32	Tax Deduction	Kra	5,220.50
33	Supply of Stationery	Simple Lamuran Ltd	39,514.66

34	Tax Deductions	Kra(Supplier)	46,552.00
34	Retention Monies For Projects Already Paid Awaiting Final Handing Over		2,393,437.34
	TOTAL		31,042,615.00
	YOUTH,SPORTS,CULTURE& GENDER		
1	Youth Skill and Training for Chebororwa	Nehema Institute	91,715.00
2	Supply of Dopper and Merino Sheep for Ward Youth, PWDs and Women Projects	Acham Entreprises	790,400.00
3	Supply of Dopper and Merino Sheep for Ward Youth, PWDs and Women Projects	Samthoz	633,000.00
4	Supply and Delivery of Botanical Garden Equipments	Sarmatex Investment Ltd	15,300.00
5	Supply and Delivery indeginous Improved 4weeks Chicks for Ward women projects	Sergoit Ukulima Stores	204,400.00
6	Leveling of Chemwabul Primary Field Kaptarakwa Ward	Alco Max	436,840.00
7	leveling of Kapchelal Field Emsoo ward	Lelan Logistics	955,020.00
8	Leveling of Kipka Primary Field Tambach Wrad	Lelan Logistics	1,233,540.00
9	Leveling and Stabilization of Koitugum Primary Field	Alison Services Ltd	397,500.00
10	Leveling of Kamelil Primary Field Chepkorio Ward	Artech Construction	1,200,000.00
11	Donation to Werep Primary School	Werep Primary School	750,000.00
12	Soy South Ward Athletics Championship	Sammy Chebii	100,000.00
13	Ward Football and Volleyball tournament	Unposted Imprest	1,150,000.00
14	Leveling of Tenderwa Primary field	Damatek	1,501,300.00
15	Distribution of Items to IGAS	Unposted Imprest	815,400.00
16	Botanical Gardens Labour , Distribution and Branding	Unposted Imprest	261,000.00
17	Cultural Documentary	Unposted Imprest	317,500.00
18	NHIF Sentization and Data Update	Unposted Imprest	648,000.00
19	County Cultural Festivals Finale Rimoi	Unposted Imprest	4,391,330.00
20	Sports Activities	Unposted Imprest	345,000.00
21	Gender Anti-FGM Program	Unposted Imprest	180,000.00
22	Construction of Kamariny Pavillion	Harmo Engineering	6,485,204.00
23	Construction of Kamariny Modern Changing Room	Artech Construction	3,374,412.00
24	Construction of Kamariny Fence and Gate House	Jobeda Holdings	774,385.00
25	Construction of Iten Gate and Fence	Blue Water Wells	1,200,000.00
26	Youth Skill training for Kapchemutwa, Metkei and Lelan , Tambach Wards	Baraka Institute	99,000.00
27	Supply and delivery of Tree Nursery Equipment	Allbob Entreprises	57,300.00
28	Supply and Delivery of Fuel for Leveling of Komotony Sinon Fields	Mindililwo	200,000.00
29	Leveling of Bugar Primary Kapchemutwa Field	Antek Investments	750,000.00
30	Leveling of Muno primary Kamariny Ward	Markey Holding	600,000.00
31	Leveling Sergoit Primary Kamariny Ward	Eagle Swift	720,000.00

32	Leveling Emsea Community Field Soy North	Asis Construction	906,000.00
33	Leveling of Menone Primary Field Soy North	Asis Construction	1,239,600.00
34	Leveling of Kerer Primary Field Lelan	Birmark	1,393,240.00
35	Leveling of Kararia Primary Field Kapyego Ward	Damatek	1,271,200.00
36	Leveling of Barberi Primary Field Endo Ward	Dicroje	1,453,280.00
37	Leveling of Maron Primary Field Embombut Ward	Tenden Projects	1,342,740.00
38	Leveling of Chesubet Primary Field Sengwer Ward	Relmo Investments	1,453,280.00
39	Leveling of Cheptulon Primary Field Moiben	Isapam	1,411,680.00
40	Leveling of Simbeiywet Primary Field Moiben Ward	Isapam	969,600.00
41	Leveling of Kipkener Primary Field Arror Ward	Relmo	786,680.00
42	Leveling of Koitugum Primary Field	Harjac Engineering	592,480.00
43	Talent Development Athletic Training for Kaptarakwa Ward	St. Agatha Mokwo Girls	340,000.00
44	Leveling of Kasubwo Primary Field Kapsowar Ward	Sharo Enterprises Ltd	1,705,100.00
	TOTAL		45,542,426.00
	ICT & PUBLIC SERVICE		
1	Infrastructural Development (Ward Offices with ICT center)	M/S Turkwel Construction	1,651,670.00
2	Construction of ward office/ICT Centre	Countyland Holdings Ltd	428,300.00
3	Construction of ward office/ICT Centre	M/S Sutem Enterprises	1,659,840.00
4	Construction of a social Hall	M/S Kizuri Homes Enterprises	418,760.00
5	Wards office with ICT at Cheptongei	M/S Turkut Green Enterprises	1,565,875.00
6	Infrastructural Development ICT center	M/S Decalink Limited	364,930.00
7	Infrastructural Development ICT center	M/S Decalink Limited	1,649,817.00
8	Infrastructural Development (Ward Offices with ICT center) at St. Michael Primary	M/S Ket Holdings Limited	1,710,155.00
9	Ward office with ICT	M/S Emana Investment Ltd	1,718,455.00
10	Marakwet East Sub-county Office	M/S Saloja Enterprises	8,199,866.00
11	Construction of ward office/ICT Centre	M/S Sutem Enterprises	1,106,430.00
12	Wards office with ICT at Cheptongei	M/S Turkut Green Enterprises	1,247,630.00
13	Infrastructural Development ICT center	M/S Decalink Limited	845,110.00
14	Infrastructural Development ICT center	M/S Decalink Limited	480,180.00
15	Installation of internet services	M/S Liquid Telcom	3,300,000.00
16	Renovation of Kapcherop ICT Centre	M/S Rymesh Limited	230,344.00
17	Repairs and Maintenance of Server room and internet installations	M/S Idetech Network Limited	392,080.00
18	Renovation of Chepkorio ICT Centre	M/S Absolute	96,000.00
	TOTAL		27,065,442.00
	GRAND TOTAL	-	747,228,484.92

COUNTY GOVERMNET OF ELGEYO MARAKWET

SHEDULE OF RETENTION MONIES AS AT 30TH JUNE 2016

No.	Date	PV No.	Name of Supplier	Description	Amount
	COUNTY ASSEMBLY				
1	31-Mar-16	D4361-014	Femji Enterprises Ltd	Construction of Perimeter wall-County Assembly	441,120.00
2	5-Jul-16	D4361-018	Baycons Africa Ltd	Supply of multimedia digital congesss system-C.Assembly	757,247.95
3	14-Jan-16	D4361-04		County Assembly	38,215.05
4	5-Jul-16	D4361-22	Effic Engineers Ltd	Office landscapping-County Assembly	57,670.00
5	5-Jul-16	D4361-30	Femji Enterprises Ltd	Construction of perimeter fence-County Assembly	92,713.15
6	5-Jul-16	D4361-34	Sutech Engineering Ltd	Construction of Septic Tank-County Assembly	69,974.00
				TOTAL KSH	1,456,940.15
	OFFICE OF THE GOVERNOR				
1	1-Feb-16	D4362-17	Taj Logistics	Construction Governors Residence	495,044.10
.8	31-Mar-16	R4362-387	Damatek Building	Construction of parking yard-Governors office	20,400.00
2	22-Jun-16	D4362-37	Laba Construction ltd	Construction of car shed at Governor's office	46,500.00
3	5-Jul-16	D4362-42	Royal Star landscappers Ltd	Office landscapping-Office of the Governor	195,823.00
				TOTAL KSH	757,767.10
	FINANCE & ECONOMIC PLANNING				
1	24-Nov-15	D4363-07	S&K Agencies	Construction of Strong room	58,946.55
2	24-Nov-15	D4363-08	Kipgaa Electricals	Solar lights installation -Various centres	128,383.20
3	25-Apr-16	D4363-19	S&K Agencies	Construction of Cash office strong room	78,300.00
				TOTAL KSH	265,629.75
	AGRICULTURE				
1	15-Jan-16	D4364-117	City Link International Ltd	Construction of Kilos Sale yard	17,452.60
2	25-Feb-16	D4364-144	Pneumatic Rubber Technologies	Construction of Pulse & Cereal processing unit-Arror	20,048.35
3	31-Mar-16	D4364-148	Laba Construction Co ltd	Construction of Cattle dip -Kibomet Metkei	109,006.95
4	11-Apr-16	D4364-161	Laba Construction ltd	Renovation of Kapcheptem sale yard	41,715.00
5	17-Mar-16	D4364-165	City Link International ltd	Construction of Saleyard-Kilos	3,400.00
6	11-Apr-16	D4364-183	Inter County Engineering Ltd	Construction of cattle dip at Kapyego	33,166.95
7	18-May-16	D4364-204	Tenderi Talents Ltd	Construction of Chebara ATC dinning hall	183,417.00
8	18-May-16	D4364-206	Loma Contractors	Construction of Kapcheptem sale yard	2,000.00
9	5-Jul-16	D4364-248	Tenderi Talents Ltd	Construction of Chebara ATC dinning Hall	145,300.00
10	24-Nov-15	D4364-38	Interbuild Ltd	Construction of Simotwo intake canal lining	48,967.20
11	24-Nov-15	D4364-81	Tinya Investment	Construction of Kipsomet intake & crossing	42,708.30
12	24-Nov-15	D4364-82	Asali Tamu Holdings ltd	Renovation of water boiler & drainage-Kapsowar	162,295.70
13	24-Nov-15	D4364-83	Kossal Investment	Tomato processing plant-Emsoo	120,319.90
14	24-Nov-15	D4364-84	Sharena E.A	Construction of cattle dip-Bugar	120,080.50
15	24-Nov-15	D4364-85	Kogel Building & Costr. Ltd	Construction of Kapkiyai water project	69,633.00

16	24-Nov-15	D4364-86	Pneumatic Rubber Technologies	Pulse and Cereal processing unit-Arror	55,710.10
17	24-Nov-15	D4364-87	Marichor Marketing services Ltd	Construction of passion fruit factory-Bugar	99,590.00
18	24-Nov-15	D4364-88	Lolsol Investment	Construction of Saleyard-Embobut	92,000.00
19	27-Nov-15	D4364-92	Tenderi Talents ltd	Construction of Dinning Hall- Chebara ATC	283,315.00
				TOTAL KSH	1,650,126.55
	EDUCATION				
1	18-May-16	D4366-0265	Targen construction co Ltd	Construction of ECD classroom at Cheseker pry Sch	69,181.00
2	11-Dec-15	D4366-102	Belion H/Ware &Building	Construction of Workshop-Iten Youth Poly	224,519.00
3	14-Dec-15	D4366-106	Masit Builders	Construction of ECD Classroom-Tambul	74,644.00
4	23-Dec-15	D4366-112	Uplands Kachi Ltd	Construction of ECD Classroom-Meuno	86,320.00
5	7-Jan-16	D4366-116	Uplands Kachi Ltd	ECD classroom at Kipsero Pry.School	50,290.00
6	24-Dec-15	D4366-120	Barry Developers	Construction of ECD Classroom-Kapterit	50,760.50
7	24-Dec-15	D4366-126	Barry Developers	Construction of ECD Classroom-Kapterit	46,130.00
8	8-Jan-16	D4366-154	Dajema Investment	ECD Classroom-Flax pry. School	55,964.00
9	14-Jan-16	D4366-159	Barry Developers Ltd	Construction ECD Classroom-Kapchemurkelde	67,340.50
10	7-Jan-16	D4366-162	Dajema Investment	ECD classroom -Kapletingi Pry School	57,328.00
11	25-Jan-16	D4366-166	Raymesh Contractors Ltd	Construction of ECD Classroom -Yatoi Pry. School	40,479.00
12	8-Jan-16	D4366-169	Countyland Holdings	Dormitory -Iten Polytechnic	51,826.30
13	8-Jan-16	D4366-172	Charar Investment Ltd	ECD classroom -Sergoit Pry School	44,236.00
14	14-Jan-16	D4366-182	Turkwel Construction Ltd	ECD Classroom -Kabulwo Pry.school	24,370.00
15	14-Jan-16	D4366-187	Kiryam Logistics	Construction of Workshop-Chesongoch Polytechnic	177,419.00
16	14-Jan-16	D4366-188	Marichor Marketing Services Ltd	Construction of ECD Classroom -Chepsamo Pry.school	49,455.00
17	14-Jan-16	D4366-191	Kasiwa Investment Ltd	ECD Classroom -Seletiet Pry.school	23,939.00
18	1-Feb-16	D4366-196	Romon Contractors	Construction ECD Classroom-Metibelio	94,920.00
19	15-Feb-16	D4366-203	Mavil Emporium	Construction of ECD Classroom -Katalel Pry. School	10,000.00
20	15-Feb-16	D4366-204	Florato Construction Ltd	Construction of ECD Classroom -Sumwo Pry. School	25,215.00
21	17-Feb-16	D4366-211	Kenela Company Ltd	Construction of ECD Classroom -Surwo Pry. School	27,632.00
22	17-Mar-16	D4366-213	Kirobon Auto Hardware	Construction of ECD Classroom-Tugumoi	20,000.00
23	11-Mar-16	D4366-222	Masit Builders	Construction of ECD Classroom-Tambul	42,140.00
24	11-Apr-16	D4366-229	Targen Construction ltd	Construction of Twin classroom at Kamwosor	54,709.00
25	31-Mar-16	D4366-235	Belion Hardware Building	Construction of Workshop at Iten Polytechnic	62,171.10
26	24-Nov-15	D4366-25	Soilink Investment	Construction of Twin workshop-Chepkorio Poly	125,390.00
27	7-Jun-16	D4366-254	Horizon canopy ltd	Construction of ECD classroom at Kapkei pry Sch	58,610.00
28	24-May-16	D4366-259	Judool Enterprises	Construction of ECD classroom at Kogibor pry Sch	72,653.50
29	18-May-16	D4366-262	Beseso Construction Ltd	Construction of ECD classroom at Chesingei pry Sch	133,501.50
30	18-May-16	D4366-270	Turkwel constructon ltd	Construction of ECD classrooma at Kabulwo school	51,555.00
31	24-May-16	D4366-272	Florato construction Ltd	Construction of ECD classroom at Kaptilol pry Sch	20,207.10
32	24-May-16	D4366-275	Tenderi Talents	Construction of Twin workshop at Kapcherop poly	126,123.90
33	24-May-16	D4366-279	Edstama Enterprises	Construction of ECD classroom at Kondabilet pry Sch	56,445.00
34	22-Jun-16	D4366-288	Steve Kor Construction	Construction of Twin Classroom at Rimoi pry school	110,650.00

35	22-Jun-16	D4366-294	Florato construction	Construction of Twin Classroom at Setano pry school	132,495.70
36	5-Jul-16	D4366-295	Samroh Investment Ltd	Construction of ECD classroom-Kipkulot Primary	46,414.90
37	5-Jul-16	D4366-305	Unispec Ltd	Construction of ECD classroom-Kapkenda Primary	139,595.50
38	5-Jul-16	D4366-311	Ossiefuna Contractors ltd	Construction of ECD classroom-Kobil Primary	60,381.40
39	5-Jul-16	D4366-320	Femji Enterprises Ltd	Construction of ECD classroom-Kasar Primary	133,300.00
40	5-Jul-16	D4366-380	Kogel Buildings & Construction ltd	Construction of ECD classroom-Borowo Primary	36,081.50
41	18-Nov-15	D4366-65	Edstama Enterprises Ltd	Construction of ECD classroom-Kondabilet	112,406.00
42	18-Nov-15	D4366-67	Kenela Co.Ltd	Construction of ECD classroom-Kabetwo	80,007.00
43	18-Nov-15	D4366-68	Targen Constuction Co.Ltd	Construction of ECD classroom-Cheseker	79,059.00
44	18-Nov-15	D4366-69	Barry Developers	Construction of ECD classroom-Kapterit	74,950.00
45	24-Nov-15	D4366-70	Zhiri Enterprises	Construction of ECD classroom-Kapkata	78,443.00
46	18-Nov-15	D4366-71	Targen Constuction Co.Ltd	Construction of ECD Classroom-Kamwosor	54,700.00
47	24-Nov-15	D4366-72	Chewilink Enterprises	Construction of ECD classroom-Kaptalamwa	95,331.00
48	24-Nov-15	D4366-73	Turkwel Construction Co.Ltd	Construction of ECD classroom-Kabulwo	73,685.00
49	24-Nov-15	D4366-74	Charar Investment	Construction of ECD classroom-Sergoit	73,300.00
50	24-Nov-15	D4366-75	Cocy Holdings Ltd	Construction of ECD classroom-Chesuman	47,030.00
51	24-Nov-15	D4366-76	Ossiefuna Construction Co.Ltd	Construction of ECD classroom-Kobil	51,460.20
52	24-Nov-15	D4366-77	Ossiefuna Construction Co.Ltd	Construction of ECD classroom-Chepkogin	56,779.90
53	18-Nov-15	D4366-78	Barry Developers	Construction of ECD classroom-Kapchemurkelde	120,100.00
54	24-Nov-15	D4366-79	Pneumatic Rubber Technologies	Construction of ECD classroom-Kumbul	45,600.05
55	24-Nov-15	D4366-80	Kasiwa Investment ltd	Construction of ECD classroom-Sebit	76,756.00
56	24-Nov-15	D4366-81	Barry Developers	Construction of ECD classroom-Kararia	62,591.50
57	24-Nov-15	D4366-82	Jakoki Investment	Construction of ECD classroom-Kutwomoso	57,858.70
58	27-Nov-15	D4366-84	Tenderi Talents ltd	Construction of Workshop-Kapcherop Y. Poly	99,610.90
59	27-Nov-15	D4366-89	Marichor Marketing services Ltd	Construction of ECD classroom-Chepsamo	23,979.00
60	1-Dec-15	D4366-93	Horizon Canopy Ltd	Construction of ECD classroom-Kapkoi	51,126.50
				TOTAL KSH	4,249,167.15
	HEALTH				
1	31-Mar-16	D4367-191	Femji Enterprises	Construction of Kitchen block-Tambach Hospital	69,820.70
2	9-Mar-16	D4367-194	Tunyo Contractors	Construction of Kitchen block-Chebiemit Hospital	39,115.00
3	11-Mar-16	D4367-199	Hurry Automart	Construction of Theatre block-Kamwosor Hospital	77,072.00
4	17-Mar-16	D4367-205	Belion Hardware Building	Construction of Mortuary-Iten Referral Hospital	181,729.00
5	31-Mar-16	D4367-208	Targen Construction ltd	Repair & Renovation of Sergoit Hospital	47,061.00
6	31-Mar-16	D4367-211	Glaxopinth co Ltd	Construction of Theatre -Iten Referral Hospital	181,309.00
7	8-Apr-16	D4367-215	Taimel Builders ltd	Construction of ward at Kapcherop Health centre	300,097.05
8	11-Apr-16	D4367-220	Midways Intergarated services	Construction of Kitchen Block at Tot hospital	68,823.15
9	2-Jun-16	D4367-322	Florato construction ltd	Construction of Maternity block at Kaptaren Hosp.	140,620.30
10	2-Jun-16	D4367-326	Steve Kor construction ltd	Construction of Maternity block at Kapkessum disp.	59,651.50
11	18-Nov-15	D4367-64	Kennedy's Construction solutions	Incenerator-Chepkorio Hospital	15,774.00
12	18-Nov-15	D4367-65	Inosig Enginnering ltd	Incenerator-Tambach Hospital	17,680.00

13	24-Nov-15	D4367-67	Cyken Enterprises Ltd	Construction of Theatre ,XRAY room -Tot	155,013.15
14	24-Nov-15	D4367-68	Femji Enterprises	Construction of Kitchen block-Tambach Hospital	92,500.55
15	24-Nov-15	D4367-69	Tunyo Investment ltd	Construction of Kitchen block-Chebiemit Hospital	90,688.10
16	24-Nov-15	D4367-70	Taimel Company ltd	Construction of Ward-Kapcherop Hospital	258,754.50
17	23-Dec-15	D4367-83	Targen Construction Co.Ltd	Costruction of Public Toilet-Iten	47,483.00
18	7-Jan-16	D4367-86	Chamgaa Investments	Incenarator-Kamwosor Hospital	23,861.00
				TOTAL KSH	1,867,053.00
	LANDS & WATER				
1	29-Feb-16	D4368-109	Saroche Construction Ltd	Construction of Kokwongoi water project	88,870.00
2	14-Apr-16	D4368-127	Raynard Enterprises	Construction of Tairop-Kalwal water project	74,360.00
3	28-Apr-16	D4368-137	Raynard Enterprises	Contruction of Ainabyat water project	247,484.25
4	18-May-16	D4368-144	Elytons Technologies Ltd	Construction of Tirwane water project	63,309.00
5	8-Jun-16	D4368-164	Jedrom Building & Engineering	Construction of Kesum-Kapchebit water project	231,262.00
6	14-Jun-16	D4368-169	Almor Holdings	Construction of Toboswo water project	91,720.00
7	22-Jun-16	D4368-181	Bai enterprises ltd	Construction of Korober water project	101,260.00
8	22-Jun-16	D4368-192	Kirobon Autoharware ltd	Construction of Luguget-chepsirei water project	137,735.00
9	5-Jul-16	D4368-193	Mivic Enterprises Ltd	Construction of Mare Water oroject	248,781.90
10	5-Jul-16	D4368-199	Netwise Investment Ltd	Construction of Muskut water project	138,258.40
11	5-Jul-16	D4368-207	Saroche Construction ltd	Construction of Sisiya water project	205,280.00
12	5-Jul-16	D4368-213	Saroche Construction ltd	Construction of Sisiya water project	285,860.00
13	6-Jul-16	D4368-215	Losin General Construction ltd	Construction of Tirich projects	178,967.00
14	5-Jul-16	D4368-225	Meshik Expert Expert in Logistic	Construction of pump house -Chemwabul water project	301,011.10
15	5-Jul-16	D4368229	Manham Company Ltd	Construction of rain water harvesting-Chepkorio	91,518.00
16	5-Jul-16	D4368-236	Elytons Technologies ltd	Construction of Emket-Kapkobal water project	341,394.00
17	6-Jul-16	D4368-240	Intime worldwide constr. Ltd	Construction of ITWASCO water projects	628,260.00
18	5-Jul-16	D4368-271	Rotalink Enginnering Ltd	Construction of Chesoi water project	97,806.00
19	5-Jul-16	D4368-283	Florato Enterprises Ltd	Construction of Cereal stores -Bugar centre	129,405.00
20	3-Nov-15	D4368-42	Emmerging Consultants	Construction of Logogo water project	39,474.00
21	24-Nov-15	D4368-46	Sabe Ltd	Construction of Chebilat water project	255,810.30
22	24-Nov-15	D4368-47	Rotalink Engineering Ltd.	Construction of Sambirir water project	200,905.00
23	24-Nov-15	D4368-48	Lolsol Investment	Construction of Mugula water project	32,255.00
24	24-Nov-15	D4368-49	Assesa Ltd	Construction of Kapkobal-Kapchebar water project	34,854.20
25	24-Nov-15	D4368-50	Jedrom Building & Civil Eng. Ltd	Construction of Kesum-Kapchebit water project	140,899.00
26	24-Nov-15	D4368-51	Horizon Canopy Ltd	Construction of Toroch water project	228,262.90
27	24-Nov-15	D4368-52	Grane Constr.Co ltd	Construction of Chepkorio water project	146,977.65
28	15-Dec-15	D4368-65	Elky Construction Ltd	Construction of Tirich water project	365,647.90
29	7-Jan-16	D4368-76	Eltons Technologies	Tirwane Water project	215,672.00
30	7-Jan-16	D4368-79	Rods Investment Ltd	Cheptongei Milk cooling plant	46,810.00
31	7-Jan-16	D4368-83	Mega Co.Ltd	Kaptile water project	189,017.00
32	7-Jan-16	D4368-85	Raynard Enterprises ltd	Ainobyat Water project	246,870.00

33	14-Jan-16	D4368-93	Netwise Investment Ltd	Construction of Water project at Muskut.	60,753.20
34	25-Feb-16	D4368-94	Berwes construction ltd	Construction Kasumai water project	68,042.80
				TOTAL KSH	5,954,792.60
	ROADS				
1	23-Dec-15	D4369-103	Oricon Construction Ltd	Construction of Bridge-Kaptaragon (Emsoo)	4,766.50
2	31-Mar-16	D4369-158	Oricon Construction ltd	Construction of Kaptaragon Bridge-Emsoo ward	129,525.50
3	21-Apr-16	D4369-222	Mindry International	Construction of Kararia Bridge	90,534.30
4	14-Jun-16	D4369-277	Koikochwa ltd	Culvert installation at Tambach ward	53,256.80
5	24-Nov-15	D4369-73	Mindry International Ltd	Construction of Bridge,Kararia -Kipchoge	313,918.50
6	15-Dec-15	D4369-82	Intercounty Engineering Ltd	Construction of Footbridge-Kerewawa	31,185.80
7	18-Dec-15	D4369-87	Asis Construction Co.Ltd	Tamarking of Tambach loop Road	354,264.00
8	21-Dec-15	D4369-93	Asis Construction Co.Ltd	Tamarking of Tambach loop Road	772,560.00
9	23-Dec-15	D4369-99	Oricon Construction Ltd	Construction of Bridge-Kaptaragon (Emsoo)	61,268.90
				TOTAL KSH	1,811,280.30
	TOURISM				
1	24-Nov-15	D4371-28	Tarik Construction Co.Ltd	Construction of Gate -Rimoi game reserve	48,352.75
2	24-Nov-15	D4371-29	Countyland Holdings	Market Sheds/Stalls-Chepsigot-Biretwo	29,223.00
3	24-Nov-15	D4371-30	Countyland Holdings	Construction of market stalls-Chepsigot	58,123.00
4	24-Nov-15	D4371-31	Jobeda Holdings	Construction of Public Toilet -Iten	159,300.00
5	24-Nov-15	D4371-32	Talapan Investment	Construction of market stalls -Kapcherop	87,293.80
6	24-Dec-15	D4371-50	Countyland Holdings Ltd	Contruction of Market Sheds-Biretwo	5,157.00
7	7-Jan-16	D4371-53	Countyland Holdings	Market stalls -Chepsigot	10,257.00
8	25-Jan-16	D4371-55	Asali Tamu Holdings Ltd	Construction of Market Stalls-Kapsowar	86,076.00
9	1-Feb-16	D4371-64	Lolson Investment Ltd	Construction Latrine-Kiplaloch	6,908.00
10	29-Feb-16	D4371-72	Jobeda Holdings	Construction of public Toilet- Iten	71,621.00
				TOTAL KSH	562,311.55
	SPORTS				
1	31-Mar-16	D4372-041	Harmo Engineering co Ltd	Construction of Pavilion at Kamariny Stadium	1,103,319.20
2	5-Jul-16	D4372-153	Jobeda Holdings	Construction of Gate & Fence-Kamariny stadium	149,169.00
3	5-Jul-16	D4372-158	Harmo Engineering Ltd	Construction of Pavilion at Kamariny stadium	1,896,227.60
4	24-Nov-15	D4372-22	Artech Construction Ltd	Construction of Changing rooms at Kamariny stadium	284,338.95
5	31-Mar-16	D4372-43	Artech Construction Co.Ltd	Construction of Changing Rooms-Kamariny stadium	217,284.85
6	21-Apr-16	D4372-75	Artech Construction ltd	Construction of Changing rooms at Kamariny	188,370.10
					3,838,709.70
	ICT				
7	23-Dec-15	D4373-21	Kasiwa Investment Ltd	Renovation of ICT offices-Kapsowar	25,994.65
8	22-Jun-16	D4373-35	Kizuri Homes Enterprises	Construction of Ward offices at Arror Ward	101,589.00
9	5-Jul-16	D4373-40	Countyland Holdings Ltd	Construction of ICT Centre-Tambach ward	123,555.00
				TOTAL KSH	251,138.65

	PUBLIC SERVICE BOARD				
1	8-Apr-16	R4374-250	Inosa Investment	Construction of Gate at CPSB offices	12,444.60
				TOTAL KSH	12,444.60
	KRA				
1	11-Mar-16	WT	KRA	Withholding Taxes	55,343.00
2	11-Dec-15	WT	KRA	Withholding Taxes	18,296.90
3	18-Dec-15	WT	KRA	Withholding Taxes	47,781.00
4	24-Dec-15	WT	KRA	Withholding Taxes	87,290.00
					208,710.90
				TOTAL RETENTION MONIES AS AT 30TH JUNE 2017	22,886,072.00