REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF BARINGO

FOR THE YEAR ENDED 30 JUNE 2018

Revised template of June 2018

KENYA NATIONAL AUDIT OFFICE
SOUTH RIFT HUB
04 DEC 2018
RECEIVED
P.O. Box 1050-20100-NAKURU

HARAMBEE

BARINGO COUNTY ASSEMBLY

AMENDED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 45 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

Vision statement

To be a model, independent, competitive and development oriented County Assembly.

Mission statement

To promote the principle of good governance through legislation, oversight and representation to reflect the interest, welfare and aspiration of the people of Baringo County.

Core values

- Democracy
- Integrity
- Rule of Law
- Human dignity and social justice
- Diplomacy and consensus building
- Equity and Equality

(b) Key Management

The *entity's* day-to-day management is under the following key organs:

The County Assembly Service Board
The Office of the Speaker &
The Office of the Clerk

(c) Fiduciary Management

The key management personnel who held office during the year ended 30TH June, 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Clerk To Assembly	Mr. Joseph C. Koech
2.	Deputy Clerk, Administration	M/S Jepkemoi Chemase
3.	Deputy Clerk, Legislative	Mr. James Warata
4.	Director Finance	Mr. Silas Kipruto
5.	Principal Accountant	CPA Nehemiah C. Kandie

(d) Fiduciary Oversight Arrangements

(e) The County Public Accounts and Investment Committee performed the following responsibilities as per the Baringo County Assembly Standing Order No. 191 which established the Committee:

- Examination of the accounts showing the appropriations of the sum voted by the House to meet public expenditure and of such other accounts laid before the House.
- Examination of the working of the public investment
- Examine the reports and accounts of the public investment
- Examine any report from the Auditor General on public investment
- Examine autonomy an efficiency of public investment expenditure in relation to efficiency and prudence

The County Assembly Internal Audit and Risk and Management Unit which is made up of qualified staff also plays an oversight role to ensure the effectiveness and efficiency of County Assembly internal control. They review the County Financial Statements, Internal Control and perform system audits.

The County Assembly Finance and Economic planning Committee performs responsibilities related to economic policies, planning, projects and programmes as proclaimed by county executive through reports, papers and speeches made by Governor and those officers appointed by him and all matters related to finance in the County Government other than specific documents dealing with issues of annual budget as specified in the PFM Act, 2012

(f) Entity Headquarters

- **Entity Headquarters**

P.O. Box 159-30400
Assembly Building
Kabarnet-Iten Road
Kabarnet, KENYA

- **Entity Contacts**

Telephone: (254) 053-22115
E-mail: baringocountyassembly@gmail.com
Website: www.baringoassembly.go.ke

- **Entity Bankers**

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

2. Kenya Commercial Bank
   Kabarnet Branch
   P.O. Box 175- 30400
   Kabarnet

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance
During the financial year 2017/2018, a total of Ksh.618,653,558 was received as revenue/transfers from the Exchequer to finance the County Assembly's budget. The total recurrent expenditure during the period amounted to Ksh.592,626,196 against a budget of Ksh. 626,552,213 representing an absorption rate of 95%..
Operational Performance
In the Fy 17/18, the Assembly enacted 2 Acts namely: Finance Act 2017, Appropriation Act 2017 and Supplementary Appropriation Acts 2018. The County budget for Fy 17/18 was passed on 28th, June, 2017. The 1st Supplementary Budget was passed on 9th March, 2018 while the 2nd Supplementary budget was passed on 8th June,2018.-Baringo County Assembly has 23 Committees; 13 being sectoral committees and 10 being standing committees. The committees dealing with financial management include; Finance and Economic Planning committee, County Budget and Appropriation committee &County Public Accounts and Investment Committee
Performance of key development projects
The Assembly has done a vertical Extension of the office block by an additional two floors which is currently 95% complete. The extension will lead to improved service delivery through provision of adequate working space for staff and honourable Members of County Assembly.The assembly has done Speaker's Gallery which is 10% complete creating more space for members of public to attend sessions hence providing adequate space for public participation.The Assembly has also completed the construction of a gatehouse and associated works to enhance security for staff, MCA's and visitors to the Assembly hence providing a conducive environment for effective and efficient service delivery.
Comment on value-for-money achievements
In the view of the projects above, The extension of office block has provided adequate space which facilitates the Members and staff of the Assembly to deliver on their mandate of legislation, representation and oversight. The completion of the gatehouse has enhanced security within the Assembly premises thus providing a conducive environment for effective and efficient service delivery
Challenges and Recommended Way Forward
Some of the challenges encountered during FY 17/18 include: ➢ Limited financial resources by House Committees to carry out their oversight role. ➢ Unreliable internet connectivity to access IFMIS and Internet Banking. ➢ Delayed disbursement of funds to county government. Recommendations ➢ Enhance resource allocation to House Committees to facilitate effective legislation and oversight function. ➢ Build capacities of Members through trainings, Study tours, benchmarking, e.t.c. Improve internet connectivity through reliable networks e.g the Fibre optic cables

Sign **Clerk of the County Assembly**

For Clerk

DEPUTY CLERK LEGISLATION BARINGO COUNTY ASSEMBLY 29 NOV 2018 P.O. Box 159 - 30400, KABARNET

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF BARINGO FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Assembly of Baringo set out on pages 1 to 16, which comprise of the statement of financial assets and liabilities as at 30 June 2018 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of County Assembly of Baringo as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0 Accuracy and Presentation of Financial Statements

1.1. Presentation and Disclosure

The financial statements prepared and submitted for audit did not include progress on follow up of Auditor recommendations from the previous year as required by the financial reporting template recommended by the Public Sector Accounting Standards Board. No explanation has been given for failure to include the progress report.

1.2. Inaccurate Statement of Cash Flows

The statement of cash flows for the year ended 30 June 2018 reflects cash and cash equivalents at end of year of Kshs.26,027,362. However, cash and cash equivalents at the beginning of the year of Kshs.21,619,348 was not indicated and consequently, the net increase in cash and cash equivalents of Kshs.4,408,014 has not been reflected. In the circumstances, the accuracy and completeness of the statement of cash flows could not be confirmed.

1.3. Understatement of Outstanding Imprest

The statement of financial assets and liabilities reflects outstanding imprest of Kshs.13,140,910.00 for the year ended 30 June 2018. However, examination of the imprest register disclosed a balance of Kshs.15,129,810 and therefore the reported balance was understated by Kshs.1,988,900 .

Although the management has indicated the imprest register has been reconciled and the figure of Kshs.13,140,910 agreed with the figure of outstanding imprest in the statement of financial assets and liabilities, no documentary evidence has been provided to confirm the reconciliation was done.

In the circumstances, the accuracy and completeness of the statement of financial assets and liabilities for the year ended 30 June 2018 could not be confirmed.

1.4. Understated Summary of Fixed Assets

The County Assembly of Baringo did not attach an annexure of the summary of fixed assets in the 2017/2018 financial statements in accordance with the revised financial reporting template dated 30 June 2018. Instead, an assets register was attached which only disclosed the total value of the assets acquired during the year of Kshs.7,957,380 which differed with the acquisition of assets balance of Kshs.8,344,526 reflected in the statement of receipts and payment for the year ended 30 June 2018 by Kshs.387,146. The variance between the two sets of records has not been explained.

In the absence of the summary of fixed assets, it was not possible to verify the assets acquired by the County Assembly since inception.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Assembly of Baringo in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Issuance of Imprest – Domestic Travel and Subsistence

Examination of imprest surrender documents disclosed that the County Assembly has been issuing imprest to some officers for subsequent distribution to other officers to cater for various activities. It was noted that an expenditure of Kshs.29,217,270 was incurred during the period under review but it was not clear why the beneficiaries of the amount did not individually apply for the imprest as required by the regulations

Further, it was observed that the surrender schedules lacked personal or Identification numbers of the payees and it was therefore not possible to confirm the authenticity of the expenditure.
In the circumstances, the propriety of the expenditure of Kshs.29,217,270 could not be confirmed.

2. Uneconomical Expenditure- Domestic Travel and Subsistence

An expenditure of Kshs.13,889,380 was incurred under domestic travel and subsistence out of the total expenditure of Kshs.75,938,667 reflected under Note 3 to the financial statements. It was observed that the expenditure was incurred by members of the County Assembly and staff while attending to various meetings outside the County. It was however noted that there was no justification for holding the meeting outside Baringo County as the activities listed could have been held locally.

In the circumstances, it was not possible to confirm the expenditure of Kshs.13,889,380 as a proper charge to public funds.

3. Lack of Valuation Reports-Insurance Costs

An expenditure of Kshs.328,472 was incurred in respect of insurance premiums for two County Assembly motor vehicles during the period under review. It was observed that the Insurance Company was paid Kshs.328,472 being premiums for motor vehicle registration numbers 30 CG 049A Toyota Fortuner and 30 CG 054A Toyota double cabin. Examination of the two motor vehicles records disclosed that vehicle No.30 CG 049A was purchased in year 2014 for Kshs.6,900,000 and insured at Kshs.6,880,000 while 30CG054A was purchased in the year 2013 at a cost of Kshs.4,736,974 and insured at Kshs.4,000,000. However, it was noted that no valuation of the motor vehicles was carried out to determine the current value of the motor vehicles before the premiums were paid and it was therefore not possible to ascertain how the sum insured of Kshs.328,472 was arrived at.

No explanation has been provided for failure to have the motor vehicles inspected.

4. Irregular Payment of Salaries- Compensation of Employees

Examination of the IPPD payroll disclosed that eight (8) officers were drawing net salary less than a third of their basic salary contrary to the provision of Section C.1 (3) of the

Government of Kenya Human Resource Manual, 2015 which provides that public officers shall not over commit their salaries beyond two thirds (2/3) of basic salary.

No explanation has been provided for failure by the accounting officer to adhere to the Government of Kenya Human Resource Manual 2015.

5. Irregular Expenditure- Communication, Supplies and Service

An expenditure of Kshs.298,000 was incurred in procurement of air time for members of staff and the payment was made to Bidii Africa Investment Company Limited through payment voucher number 1394 dated 3 May, 2018. However, examination of the documents in support of the payment disclosed that, Local Purchase Order number 1252219 was issued to Anvicks Enterprise but the payment was made to Bidii Africa Investment Ltd who was not among the pre-qualified suppliers of air time. It was not clear at what point it was decided Anvicks Enterprise was to supply the airtime without following the laid down procurement regulations.

So far no explanation has been provided for the irregularity.

6. Incomplete Project- County Assembly of Baringo Offices

A construction company was awarded a contract of Kshs.40,000,000 for extension of County Assembly of Baringo Offices through tender No.BCA/T/009/2014/2015. The contract agreement was signed on 21 November, 2014 and the commencement date was 21 November 2014 and the expected date of completion was 27 August, 2015. However, physical verification of the project on 20 November 2018 revealed the project has not been completed despite the expiry of the contract period on 25 August 2015 and the following works had not been done: -

Item	Amount (Kshs)
a) P.A.B.X and MDF –E.P.A.B.X.	2,350,520
b) Structured cabling installation works	1,390,225
c) CCTV Surveillance installation	705,300
d) 8 passenger lift Installation	4,500,000
Total	**8,946,045**

Although the contractor had requested for extension of the contract period from 27 August, 2015 to 30 April 2016 through a letter dated 21 November 2015, no documentary evidence was provided to confirm the extension period sought was officially granted and communicated to the contractor. In addition, no explanation has been given for failure by the contractor to complete the project or indicated why no action has been taken against the contractor for breach of contract.

Further, examination of the project expenditure records revealed the contractor had been paid Kshs.31,820,906.41 as at 30 June 2018 as follows- certificate 01 - Kshs.6,373,758.04, certificate 02 - Kshs.5,448,754.32, certificate 03- Kshs.2,426,902.70, certificate 04 – Kshs.5,730,082.45, certificate 05-Kshs.2,577,301.80, certificate 06 -

Kshs.9,264,107.10. It was however not clear why the project which started way back in year 2014 has not been completed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for conclusion

1. Internal Control weaknesses

During the audit of financial year 2017/2018, County Assembly of Baringo had not performed formal risk assessments on all key financial risk areas as no risk management policy was in place. This implies that the management is not in a position to identify individual risks, significance / likelihood of identified risks and the risky areas. Further, the management lacks an IT Strategic Committee to provide advice on ICT investment priorities, mobilization of resources, ICT strategies, policies and standards in the County Assembly. It was also noted that no operational plan was in place and it was therefore not clear how various activities were implemented.

2. Failure to Establish Audit Committee

Examination of the internal audit reports indicated that the County Assembly has not established an audit committee. This contravenes the prevailing regulations which stipulate that all County Government entities should constitute an audit committee to scrutinize and make recommendations on both internal and external auditors' reports.

Although, the internal audit reports are addressed to the County Assembly Clerk, no action appear to have been taken to implement the recommendations of the internal audit hence the need for establishment of the audit committee. So far no explanation has been given for failure to establish an audit committee.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion. .

Responsibilities of Management and Those Charged with Governance

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material

respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

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

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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly of Baringo to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

Nairobi

18 February 2019

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017/18 KShs	2016/17 KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	618,653,558	556,666,883
TOTAL RECEIPTS		**618,653,558**	**556,666,883**
PAYMENTS			
Compensation of Employees	2	280,553,082	292,432,354
Use of goods and services	3	198,898,888	217,959,956
Other grants and transfers	4	91,829,700	5,529,800
Social Security Benefits	5	13,000,000	18,649,319
Acquisition of Assets	6	8,344,526	476,106
TOTAL PAYMENTS		**592,626,196**	**535,047,535**
SURPLUS/DEFICIT		**26,027,362**	**21,619,348**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29th Nov. 2018 and signed by:

DEPUTY CLERK LEGISLATION BARINGO COUNTY ASSEMBLY 29 NOV 2018 P.O. Box 159 - 30400, KABARNET

for Clerk of the Assembly
Name: Joseph C. Koech

Principal Finance Officer – County Assembly
Name: Nehemiah C. Kandie
ICPAK Member Number: 21734

PRINCIPAL ACCOUNTANT 29 NOV 2018 BARINGO COUNTY ASSEMBLY

5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

FINANCIAL ASSETS	Note	2017/2018 KShs	2016/17 KShs
Cash and Cash Equivalents			
Bank Balances	7	12,886,452	12,379,938
Accounts receivables – Outstanding Imprests(Cash Balances)	8	13,140,910	9,239,410
Total Cash and cash equivalents		**26,027,362**	**21,619,348**
TOTAL FINANCIAL ASSETS		**26,027,362**	**21,619,348**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions		-	-
NET FINANCIAL ASSETS		**26,027,362**	**21,619,348**
REPRESENTED BY			
Fund balance b/fwd	9	-	-
Surplus/Deficit for the year		**26,027,362**	**21,619,348**
NET FINANCIAL POSITION		**26,027,362**	**21,619,348**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29th Nov. 2018 and signed by:

for Clerk of the Assembly
Name: Joseph C. Koech

Principal Finance Officer – County Assembly
Name: Nehemiah C. Kandie
ICPAK Member Number: 21734

COUNTY CLERK LEGISLATION BARINGO COUNTY ASSEMBLY 29 NOV 2018 P.O. Box 1-30600, Kabarnet

PRINCIPAL ACCOUNTANT 29 NOV 2018 BARINGO COUNTY ASSEMBLY

5.3. STATEMENT OF CASH FLOWS

	Note	2017/18 KShs	2016/17 KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	618,653,558	556,666,883
Payments for operating expenses			
Compensation of Employees	2	280,553,082	292,432,354
Use of goods and services	3	198,898,888	217,959,956
Other grants and transfers	4	91,829,700	5,529,800
Social Security Benefits	5	13,000,000	18,649,319
Other Payments		-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		-	-
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	8,344,526	476,106
Net cash flows from investing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		-	-
Cash and cash equivalent at BEGINNING of the year		-	-
Cash and cash equivalent at END of the year		**26,027,362**	**21,619,348**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29th Nov. 2018 and signed by:

For Clerk of the Assembly
Name: Joseph C. Koech

Principal Finance Officer – County Assembly
Name: Nehemiah C.Kandie
ICPAK Member Number: 21734

DEPUTY CLERK LEGISLATION BARINGO COUNTY ASSEMBLY 29 NOV 2018 P.O. BOX 159 - 30400, KABARNET

PRINCIPAL ACCOUNTANT 29 NOV 2018 BARINGO COUNTY ASSEMBLY

5.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs a.	KShs b.	Kshs. c=a+b	Kshs. e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	574,052,213	52,500,000	626,552,213	618,653,558	100%
TOTAL	**574,052,213**	**52,500,0000**	**626,552,213**	**618,653,358**	
PAYMENTS					
Compensation of Employees	306,863,921	(24,700,000)	282,163,921	280,553,082	99%
Use of goods and services	211,358,292	17,625,000	228,983,292	198,898,888	87%
Other grants and transfers	25,800,000	66,050,000	91,850,000	91,829,700	100%
Social Security Benefits	13,000,000	-	13,000,000	13,000,000	100%
Acquisition of Assets	17,030,000	(6,475,000)	10,555,000	8,344,526	79%
TOTAL	**574,052,213**	-	**626,552,213**	**592,626,196**	95%
SURPLUS/ DEFICIT	-	**52,500,000**	-	**26,027,362**	

(NB: the total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the two statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder).

The entity financial statements were approved on 29th Nov. 2018 and signed by:

For Clerk of the Assembly
Name: Joseph C. Koech

Principal Finance Officer – County Assembly
Name: Nehemiah C.Kandie.
ICPAK Member Number: 21734

DEPUTY CLERK LEGISLATION BARINGO COUNTY ASSEMBLY 29 NOV 2018 P.O. Box 153 - 30400, KABARNET

PRINCIPAL ACCOUNTANT 29 NOV 2018 BARINGO COUNTY ASSEMBLY

5.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs a.	KShs b.	Kshs. c=a+b	Kshs. e=d-e	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	574,052,213	52,500,000	626,552,213	618,653,558	100%
TOTAL	**574,052,213**	**52,500,0000**	**626,552,213**	**618,653,358**	
PAYMENTS					
Compensation of Employees	306,863,921	(24,700,000)	282,163,921	280,553,082	99%
Use of goods and services	211,358,292	17,625,000	228,983,292	198,898,888	87%
Other grants and transfers	25,800,000	66,050,000	91,850,000	91,829,700	100%
Social Security Benefits	13,000,000	-	13,000,000	13,000,000	100%
Acquisition of Assets	17,030,000	(6,475,000)	10,555,000	8,344,526	79%
TOTAL	**574,052,213**	-	**626,552,213**	**592,626,196**	**95%**
SURPLUS/ DEFICIT	-	**52,500,000**	-	**26,027,362**	

The entity financial statements were approved on 29th Nov. 2018 and signed by:

for Clerk of the Assembly
Name: Joseph C. Koech

DEPUTY CLERK LEGISLATION
BARINGO COUNTY ASSEMBLY
29 NOV 2018
P.O. Box 139 - 30400, KABARNET

Principal Finance Officer – County Assembly
Name: Nehemiah C. Kandie
ICPAK Member Number: 21734

PRINCIPAL ACCOUNTANT
29 NOV 2018
BARINGO COUNTY ASSEMBLY

5.6. 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 Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

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

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

2. Reporting entity

The financial statements are for the Baringo County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer/ County Treasury

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

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

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the *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 receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Cash and cash equivalents

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

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

7. Accounts Payable

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

8. Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *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.

10. Budget

The budget is prepared 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 .The original budget was approved by the County Assembly on 28th , June, 2018 for the period 1st July 2017 to 30th June 2018 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

5.7. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2017/18	2016/17
	KShs	KShs
Transfers from the County Treasury for Q1	61,879,371	129,872,602
Transfers from the County Treasury for Q2	140,114,480	159,594,930
Transfers from the County Treasury for Q3	106,111,582	140,700,633
Transfers from the County Treasury for Q4	310,548,125	126,498,718
Cumulative Amount	**618,653,558**	**556,666,883**

2. COMPENSATION OF EMPLOYEES

	2017/18 KShs	2016/17 KShs
Basic salaries of permanent and temporary employees	280,553,082	292,432,354
Total	**280,553,082**	**292,432,354**

(In the period under review the County Assembly had a staff establishment of 101 permanent staff, 142 temporary (ward) staff, 46 Members of County Assembly and 2 other service board members representing the public.

3. USE OF GOODS AND SERVICES

	2017/18 KShs	2016/17 KShs
Utilities, supplies and services	594,564	430,656
Communication, supplies and services	3,874,957	4,681,533
Domestic travel and subsistence	75,938,667	81,623,168
Foreign travel and subsistence	14,217,154	33,278,415
Printing, advertising and information supplies & services	5,970,502	4,711,309
Rentals of produced assets	2,969,400	3,421,607
Training expenses	20,562,396	20,366,192
Hospitality supplies and services	37,520,593	40,658,539
Insurance costs	24,238,513	16,298,193
Specialized materials and services	6,299,153	3,645,890
Office and general supplies and services	1,408,025	1,439,087
Other operating expenses	-	875,230
Fuel and Lubricants	2,368,200	2,446,974
Routine maintenance – vehicles and other transport equipment	2,549,523	3,367,602
Routine maintenance – other assets	387,242	715,562
Total	**198,898,888**	**217,959,956**

4. OTHER GRANTS AND TRANSFERS

	2017/18	2016/17
	KShs	KShs
Car loan and Mortgage	91,829,700	5,529,800
Total	91,829,700	**5,529,800**

The beneficiaries are Members of county Assembly and staff.

5. SOCIAL SECURITY BENEFITS

	2017/18	2016/17
	KShs	KShs
Government pension and retirement benefits	13,000,000	18,649,319
Total	**13,000,000**	**18,649,319**

It relates to gratuity to Members to County Assembly.

6. ACQUISITION OF ASSETS

Non Financial Assets	2017/18	2016/17
	KShs	KShs
Purchase of Vehicles and Other Transport Equipment	5,591,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	2,753,526	476,106
Total	**8,344,526**	**476,106**

7. CASH AND BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2017/18	2016/17
		KShs	KShs
Central Bank, Acc. No. 1000195371. & Kshs.	Development Acc	-	-
Central Bank, Acc. No.1000195363 & Kshs.	Recurrent Acc	12,886,452	12,379,938
Total		**12,886,452**	**12,379,938**

8. ACCOUNTS RECEIVABLE

	2017/18	2016/17
	KShs	KShs
Government Imprests	13,140,910	9,239,410

**See Annex 3 for a detailed analysis of the outstanding imprests.*

5.8. OTHER DISCLOSURES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2017/18	2016/17
		KShs	KShs
Kenya commercial Bank., Acc. No1142302326. & Kshs.	Operations Account	1,899,014	1,937,934
Kenya commercial Bank., Acc. No1152063324. & Kshs.	Car loan and Mortgage Fund Acc	6,416,743	97,176,181
Kenya commercial Bank., Acc. No1219723320. & Kshs.	Catering and Health Services	298,995	-
Total		**21,501,204**	**111,494,053**

BARINGO COUNTY ASSEMBLY
Amended Reports and Financial Statements
For the year ended June 30, 2018

ANNEX 1- PENDING ACCOUNTS PAYABLE

	2017/18	2016/17
	KShs	KShs
Supply of goods	591,050	-
Supply of services	5,232,417	494,134
Total	**5,823,467**	**494,134**

ANNEX 1

BARINGO COUNTY ASSEMBLY

PENDING BILLS FY 2017-2018 AS AT 30TH JUNE 2018

SERVICES

	NAME OF THE FIRM	ITEM PARTICULARS	AMOUNT
1	Cm Global solutions solutions ltd	Training fees	385,000
2	Toyota (K) limited	Servicing and Maintainance	201,788
3	Hewstech computers solutions	Software and network cables	147,960
4	Bonary security services	Security services for the month of may and june 2018	479,000
5	Nation media group	adverts	420,000
6	Jubilee insurance	insurance	168,000
7	Alphils investment	fuel	600,000
8	MFI Document solutions	Printers and service	219,240
9	Nation media	Adverts	54,288
10	Nation media	Adverts	356,120
11	Pearl hotel eldoret	Hotel and conference facilities	234,000
12	Hotel waterbuck	Hotel and conference facilities	86,400
13	Recafric general supplies	Cleaning materials	16,000
14	Tifrak investment	Cleaning materials	8,000
15	Kip & Na	Cleaning matrials	72,000
16	Intra Africa insurance	Vehicle Insurance services	625,720
17	Britam insurance company	Group life insurance services	516,267.74
18	CIC insurance	Group life insurance services	537,517
19	Futuretech	software	5116
20	Danze company	Sanitary services	100,000
		SUB-TOTAL (A)	**5,232,417**

GOODS

	NAME OF THE FIRM	ITEM PARTICULARS	AMOUNT
1	Shamtech investment	Photocopying papers	153,650
2	MFI Document Solutions	Toners	396,000
3	Tifrak investment	Stationery	41,400

SUB TOTALS (B)	591,050
GRAND TOTAL A+B	5,823,467

ARED BY Matthew Kulkorot

OVED BY JOSEPH C-KOECH

PRINCIPAL PROCUREMENT OFFICER
25 SEP 2018
BARINGO COUNTY ASSEMBLY

CLERK TO ASSEMBLY
25 SEP 2018
BARINGO COUNTY ASSEMBLY

ANNEX 2

BARINGO COUNTY ASSEMBLY

NEW ASSETS FY 2017/2018

ANNEX (2) SUMMARY OF FIXED ASSET REGISTER

S/NO	TAG NO.	DESCRIPTION	SERIAL NO.	SUPPLIER	LOCATION	CUSTODIAN	YEAR OF ACQUISIT	CONDITION	COST(KSH.)
1	BCA/E/36	INDUSTRIAL VACUUM CLEANER MODEL R1166	$ 4,300,165.00	SHAMTECH INVESTMENT	LIBRARY	TIMOTHY KIPTIS	2017	NEW	75,000.00
2	BCA/CA/20	HP LASERJET PRO 402d PRINTER	PHCXD14719	KENYAWEB.COM LTD	PROCUREMENT OFFICE	SUSAN YATICH	2017	NEW	33,600.00
3	BCA/CA/21	HP LASERJET PRO 402d PRINTER	PHCXF25065	KENYAWEB.COM LTD	ACCOUNTS OFFICE	NEHEMIAH KANDIE	2017	NEW	33,600.00
4	BCA/CA/22	HP LASERJET PRO 402d PRINTER	PHCXF25075	KENYAWEB.COM LTD	CLERK'S OFFICE	CAROLINE KOMEN	2017	NEW	33,600.00
5	BCA/CA/23	HP LASERJET PRO 402d PRINTER	PHCXF23847	KENYAWEB.COM LTD	PAYROLL OFFICE	SHARON KOECH	2017	NEW	33,600.00
6	BCA/CA/24	HP LASERJET PRO 402d PRINTER	PHCXF25059	KENYAWEB.COM LTD	BUDGET OFFICE	DAVID ROTICH	2017	NEW	33,600.00
7	BCA/MV/09	30CG070A TOYOTA FORTUNER		TOYOTA KENYA	CLERK	JOSEPH C. KOECH	2018	NEW	5,591,000.00
8	BCA/C/117	LAPTOP	5CD808TJJ	BLUEBIRD SOLUTIONS	LIBRARY	FLORA KIMOSOP	2018	NEW	59,500.00
9	BCA/C/118	LAPTOP	5CD8087TNG	BLUEBIRD SOLUTIONS	LEGAL	BETTY TOROTICH	2018	NEW	59,500.00
10	BCA/C/119	LAPTOP	5CD8087THB	BLUEBIRD SOLUTIONS	ACCOUNTS	ANDREW CHEBOLEI	2018	NEW	59,500.00
11	BCA/C/120	LAPTOP	5CD8087THT	BLUEBIRD SOLUTIONS	AUDIT	MONICAH CHEPKWONY	2018	NEW	59,500.00
12	BCA/C/121	LAPTOP	5CD8087TMM	BLUEBIRD SOLUTIONS	CLERK	JOSEPH KOECH	2018	NEW	59,500.00
13	BCA/C/122	LAPTOP	5CD8087TN3	BLUEBIRD SOLUTIONS	HUMAN RESOURCE	LULU CHOCHOI	2018	NEW	59,500.00
14	BCA/C/123	LAPTOP	5CD8087TNX	BLUEBIRD SOLUTIONS	SPEAKERS OFFICE	ALBERT KEMBOI	2018	NEW	59,500.00
15	BCA/C/124	LAPTOP	5CD8087TP4	BLUEBIRD SOLUTIONS	ACCOUNTS	DUNCAN KIPROTICH LAGAT	2018	NEW	59,500.00
16	BCA/C/125	LAPTOP	5CD8087TLK	BLUEBIRD SOLUTIONS	ACCOUNTS	KANDIE SAILOCHI	2018	NEW	59,500.00
17	BCA/C/126	LAPTOP	5CD8087TJR	BLUEBIRD SOLUTIONS	CLERKS	RAPHAEL KIMOSOP	2018	NEW	59,500.00
18	BCA/C/127	LAPTOP	5CD8087TNV	BLUEBIRD SOLUTIONS	CLERKS	KIPTUM JONATHAN	2018	NEW	59,500.00
19	BCA/C/128	LAPTOP	5CD8087TNT	BLUEBIRD SOLUTIONS	CLERKS	FAITH BIWOTT	2018	NEW	59,500.00
20	BCA/C/129	LAPTOP	5CD8087TMB	BLUEBIRD SOLUTIONS	CLERKS	ANN DOMONGOLE	2018	NEW	59,500.00
21	BCA/C/130	LAPTOP	5CD8087TKO	BLUEBIRD SOLUTIONS	CLERKS	LOPEYOK JONATHAN	2018	NEW	59,500.00
22	BCA/C/131	LAPTOP	5CD8087TH6	BLUEBIRD SOLUTIONS	CLERKS	WINNEE CHEMASE	2018	NEW	59,500.00
23	BCA/C/132	LAPTOP	5CD8087TH4	BLUEBIRD SOLUTIONS	CLERKS	GEOFFREY KEMBOI	2018	NEW	59,500.00
24	BCA/C/133	LAPTOP	5CD8087TKT	BLUEBIRD SOLUTIONS	CLERKS	JACKTON KIMUTAI	2018	NEW	59,500.00
25	BCA/C/134	LAPTOP	5CD8087TNG	BLUEBIRD SOLUTIONS	CLERKS	DENNIS MUTONYO	2018	NEW	59,500.00
26	BCA/C/135	LAPTOP	5CD8087TPI	BLUEBIRD SOLUTIONS	CLERKS	SILVIA ARUSEI	2018	NEW	59,500.00
27	BCA/C/157	LAPTOP	5CD8087TH5	BLUEBIRD SOLUTIONS	PROCUREMENT	KITARIA KIPTOO	2018	NEW	59,500.00
28	BCA/C/156	LAPTOP	5CD8087THK	BLUEBIRD SOLUTIONS	ACCOUNTS	WILSON KIPTUI	2018	NEW	59,500.00
29	BCA/C/137	DESKTOP COREI5	5GH426ROIZ	BLUEBIRD SOLUTIONS	RECEPTIONIST	HILDA CHELAGAT	2018	NEW	59,500.00
30	BCA/C/138	DESKTOP COREI5	5GH421RZYS	BLUEBIRD SOLUTIONS	LEGAL	BETTY TOROTICH	2018	NEW	60,000.00
31	BCA/C/139	DESKTOP COREI5	5GH426QZYP	BLUEBIRD SOLUTIONS	FINANCE	RODAH J.MUGE	2018	NEW	60,000.00
32	BCA/C/140	DESKTOP COREI5	5GH421RZP7	BLUEBIRD SOLUTIONS	HUMAN RESOURCE	LULU CHOCHOI	2018	NEW	60,000.00
33	BCA/C/141	DESKTOP COREI5	SGGH429SZ3X	BLUEBIRD SOLUTIONS	PROCUREMENT	MATHEW KIPKOROS	2018	NEW	60,000.00
34	BCA/C/142	DESKTOP COREI5	SGH426RO17	BLUEBIRD SOLUTIONS	DEPUTY CLERK ADM.	WINNEE CHEMASE	2018	NEW	60,000.00
35	BCA/C/143	DESKTOP COREI5	SGH436T2M2	BLUEBIRD SOLUTIONS	FINANCE	KIPRUTO SILAS	2018	NEW	60,000.00
36	BCA/C/144	DESKTOP COREI5	SGH426QZXG	BLUEBIRD SOLUTIONS	ICT OFFICE	CHRIS FELIX LIMO	2018	NEW	60,000.00
37	BCA/C/145	DESKTOP COREI5	SGH426QZWS	BLUEBIRD SOLUTIONS	BUILDING	DANIEL CHEBII	2018	NEW	60,000.00

38	BCA/C/145	PRINTER A	LCD87718535	MFI DOCUMENT SOLUTIONS	HUMAN RESOURCE	LULU CHOCHOI	2018	NEW	26,860.00
39	BCA/C/146	PRINTER A	LCD87718402	MFI DOCUMENT SOLUTIONS	LEGAL	BETTY TOROTICH	2018	NEW	26,860.00
40	BCA/C/147	PRINTERA	LD87718376	MFI DOCUMENT SOLUTIONS	PROCUREMENT	MATHEW KIPKOROS	2018	NEW	26,860.00
41	BCA/C/147	PRINTERB	X245113865	CITPA ENTERPRISES	SERGENT AT ARMS	AMOS KIPROP	2018	NEW	30,660.00
42	BCA/C/148	PRINTERB	PHCXF2CO75	CITPA ENTERPRISES	SPEAKER OFFICE	CAROLINE KIGEN	2018	NEW	30,660.00
43	BCA/C/149	PRINTER B	SGH436T2M2	CITPA ENTERPRISES	FINANCE	KIPRUTO SILAS	2018	NEW	30,660.00
44	BCA/C/153	PRINTER B	V562PKT343	CITPA ENTERPRISES	PAYROLL OFFICE	SHARON KOECH	2018	NEW	30,660.00
45	BCA/C/159	PRINTER B	ZATFX1DB90	CITPA ENTERPRISES	CLERK TO THE ASSEMBLY	JOSEPH KOECH	2018	NEW	30,660.00
46	BCA/C/150	AUDIO RECORDERS	2394676	DIGITAL CONGRESS	HANSARD	ZIPORAH KOROTI	2018	NEW	20,000.00
47	BCA/C/151	AUDIO RECORDERS	2394850	DIGITAL CONGRESS	HANSARD	ZIPORAH KOROTI	2018	NEW	20,000.00
48	BCA/C/152	AUDIO RECORDERS	2394674	DIGITAL CONGRESS	HANSARD	ZIPORAH KOROTI	2018	NEW	20,000.00
49	BCA/C/153	AUDIO RECORDERS	2394851	DIGITAL CONGRESS	HANSARD	ZIPORAH KOROTI	2018	NEW	20,000.00
50	BCA/C/155	AUDIO RECORDERS	2394675	DIGITAL CONGRESS	HANSARD	ZIPORAH KOROTI	2018	NEW	20,000.00
							TOTAL		**7,957,380.00**

PREPARED BY: KITARIA KIPTOO
PRINCIPAL PROCUREMENT OFFICER