

REPUBLIC OF KENYA



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table of the Senate
on 15/10/2015

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KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY GOVERNMENT OF
ELGEYO MARAKWET**

**FOR THE SIXTEEN (16)
MONTHS PERIOD
ENDED 30 JUNE 2014**

REPUBLIC OF KENYA



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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON OF COUNTY GOVERNMENT ELGEYO MARAKWET FOR THE SIXTEEN (16) MONTHS PERIOD ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Government of Elgeyo Marakwet as set out on pages 6 to 29, which comprise the statement of assets as at 30 June 2014, and the statement of receipts and payments, statement of cash flows, summary statement of appropriation for the period 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 8 of the Public Audit Act, 2003.

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 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 4 of the Public Audit Act, 2003.

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 Article 229 (7) of the Constitution of Kenya and Section 9 of Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. 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 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 County Government'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. Compensation of Employees

1.1. Unsupported Reimbursement to National Government

Included in the compensation of employees figure of Kshs.1,139,445,682 under note 13 is a figure of Kshs.405,118,135 being reimbursement to the National Government for salaries paid on behalf of the County Government during the transition period. According to records maintained by the County Government, salary refund amounting to Kshs.338,437,394 and an additional deduction at source of Kshs.66,680,741 totaling Kshs.405,118,135 was made to the National Treasury. However, detailed analysis of staff and corresponding salary was not availed in support of payments totaling Kshs.210,826,584.80.

In the circumstances, the accuracy and validity of the expenditure of Kshs.1,139,445,682 for the year ended 30 June 2014 could not be confirmed.

1.2. Unsupported Disbursements from National Government

Note 4 to the financial statements reflects exchequer grants from National Treasury to the County Government amounting to Kshs.2,176,730,549. The amount comprised of actual exchequer release of Kshs.2,110,049,808 and salary check-off by National Treasury of Kshs.66,680,741 for salaries paid at source by National Government during the transition period from the months of October 2013 to December 2013. However, detailed analysis of staff and corresponding salary was not provided for audit review. Consequently, Treasury salary check-off of Kshs.66,680,741 could not be confirmed.

2. Mortgage and Car Loan Fund Accounts

During the year under review, the County Government created a semi-autonomous fund to cater for mortgages and loans to Members of the County Assembly(MCAs) amounting to Kshs.90,000,000. Note 14 to the financial statement reflect other operating expenses account that include Kshs.90,000,000 mortgage disbursed to MCA during the year. However, no separate fund accounts

were prepared in compliance with the requirement of Public Finance Management Act, 2012 and County Assembly Mortgage Loan Act, 2014.

Consequently, the completeness and accuracy of these financial statements for the year ended 30 June 2014 could not be confirmed.

3. Accuracy of the Financial Statements

The financial statements under review covers a period of sixteen (16) months that ended on 30 June 2014. However, the statements have been divided into two periods 2012/2013 and 2013/2014 without the necessary disclosures and explanations in the financial statements in line with the requirement of IPSAS(Cash Basis) and County Financial Accounting and Reporting Manual. In the circumstances, the validity and accuracy of the financial statements for the period ended 30 June 2014 could not be confirmed.

4. General Account of Vote (GAV) Balance

Note XI to the financial statement reflect a GAV balance of Kshs.708,927,348. However, the total exchequer under issue of Kshs.215,281,042 together with cash and cash equivalent of Kshs.569,291,652 total to Kshs.784,572,694 leading to unexplained variance of Kshs.75,645,346. In addition, no reason was provided for the delay in disbursement of funds to the County Government. Consequently, the GAV or Exchequer provisioning of Kshs.708,927,348 as at 30 June 2014 could not be confirmed.

5. Under-collection of Revenue

The County Government under other receipts collected revenue in form of various fees and charges amounting to Kshs.75,909,945 or 36% against a budget projection of Kshs.211,658,964 resulting in a deficiency of Kshs.135,749,019 in the period ended 30 June 2014. The deficiency represented approximately 64% of the estimated collections. However, the management has not provided explanations for the under-collection. Further, it is not clear and the management has not explained the strategies put in place to reverse the trend.

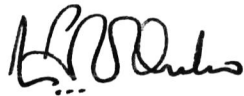
6. Handing over of assets and liabilities from Defunct Local Authorities

Annex 4 to the financial statements indicate that the County Government had assets amounting to Kshs.384,770,920 as at 30 June 2014. However, there was no evidence indicating how the handing over of the assets and liabilities from the defunct local authorities was done and no valuation report on the assets was availed for audit review.

Consequently, the validity and accuracy of the assets and liabilities of the County Government of Elgeyo Marakwet could not be confirmed as at 30 June 2014.

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 basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

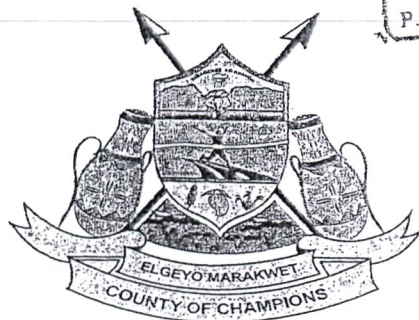


**Edward R.O. Ouko, CBS,
AUDITOR-GENERAL**

Nairobi

14 July 2015

KENYA NATIONAL AUDIT OFFICE
ELDORET LOCAL REGIONAL OFFICE
- 5 JUN 2015
RECEIVED
TEL: 053 2060277
P. O. Box 2774 · 30100, ELDORET



COUNTY GOVERNMENT OF ELGEYO MARAKWET

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

(AMMENDED COPY)

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

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I. KEY COUNTY GOVERNMENT INFORMATION AND MANAGEMENT

(a) Background information

The County Government is constituted as per the Constitution of Kenya 2010 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
- 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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer-Finance	- Jeremiah Changwony
2.	Head of Treasury	- Philip Seronei
3.	Head of Budget	- JohnKeen Murkeu
4.	Head of Economic planning	- John Maritim
5	Head of Supply Chain	- Robert Chelagat

(c) 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.

COUNTY GOVERNMENT OF ELGEYO MARAKWET

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

(d) County Government Headquarters

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

(e) County Government Contacts

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

(f) 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

(g) Independent Auditors

Auditor General
Kenya National Audit Office
P.O. Box 30084-00100
Nairobi.

II. FORWARD BY THE CEC MEMBER FINANCE

The financial statements for County Government of Elgeyo Marakwet for the FY 2013/14 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.2,603,670,455 during the FY 2013/2014 consisting of the following:

- Allocation from CRA -Sh.2,392,011,591
- Local Revenue - Sh.211,658,964

The actual receipts realized by the County during the FY was sh. 2,252,640,494 comprising of :

- Exchequer Releases -Sh. 2,176,730,549
- Local Revenue - Sh. 75,909,985

The last disbursements for Exchequer release amounting Sh 215,281,042 was received after 30th June,2014 i.e Sh.69,318,663 and Sh.145,962,379 was received on 3rd and 9th July,2014 respectively. Sh.2,176,730,549 of Exchequer release received during the FY include a deduction of Sh.66,680,741 being salaries paid in respect of devolved staff.

The overall expenditure for both the Recurrent and Development for the FY 2013/2014 amounts to Sh. 1,796,135,372. This translates to absorption rate of 69% on the total Budget. However, the absorption for development was below expectation because of capacity and infrastructural challenges.

In conclusion, the Financial statements for County Government of Elgeyo Marakwet reflect the true position as at 30th June,2014.



.....
Hon. Shadrack Chelimo
CEC –Finance and Economic planning
County Government of Elgeyo Marakwet

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) 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.

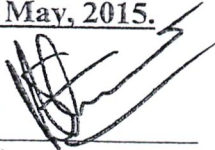
The County Executive Committee (CEC) member is responsible for the preparation and presentation of the *County Government's* financial statements, which give a true and fair view of the state of affairs of the *County Government* for and as at the end of the financial year ended on June 30, 2014. This 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 the *County Government's* transactions during the financial year ended June 30, 2014, and of the *County Government* 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 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 20th May, 2015.



County Executive Committee Member-Finance

COUNTY GOVERNMENT OF ELGEYO MARAKWET

Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (*County Government of Elgeyo Marakwet*)

COUNTY GOVERNMENT OF ELGEYO MARAKWET

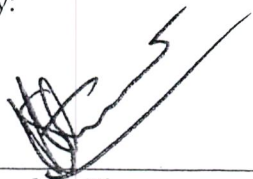
Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

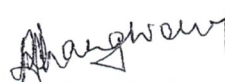
V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Exchequer releases	4	2,176,730,549	123,169,798
Transfers from Other Government Entities- Transition Authority	5	-	61,592,200
Proceeds from Domestic Borrowings	6	-	-
Domestic Currency and Domestic Deposits	7	-	-
Proceeds from Foreign Borrowings	8	-	-
Proceeds from Sale of Assets	9	-	-
Reimbursements and Refunds	10	-	-
Returns of Equity Holdings	11	-	-
Other Receipts	12	75,909,945	74,453,556
TOTAL RECEIPTS		2,252,640,494	259,215,554
PAYMENTS			
Compensation of Employees	13	1,139,445,682	35,274,539
Use of goods and services	14	316,335,060	35,184,588
Interest payments	15	-	-
Subsidies	16	-	-
Transfers to Other Government Units	17	-	-
Other grants and transfers	18	17,901,014	-
Social Security Benefits	19	-	-
Acquisition of Assets	20	241,121,333	75,969,897
Finance Costs, including Loan Interest	21	-	-
Repayment of principal on Domestic and Foreign borrowing	22	-	-
Other Payments	23	81,332,283	-
TOTAL PAYMENTS		1,796,135,372	146,429,024
		456,505,122	112,786,530

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government's financial statements were approved on 20th May, 2015 and signed by:



CEC Member-Finance



Chief Officer-Finance

COUNTY GOVERNMENT OF ELGEYO MARAKWET

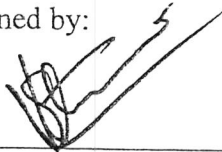
Reports and Financial Statements

For the year ended June 30, 2014 (Kshs)

VI. STATEMENT OF ASSETS

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	24A	568,832,852	112,786,530
Cash Balances	24B	-	-
Cash Equivalents	24C	-	-
Outstanding Imprests	24D	458,800	-
TOTAL FINANCIAL ASSETS		569,291,652	112,786,530
REPRESENTED BY			
Fund balance b/fwd	25	112,786,530	-
Surplus for the year		456,505,122	112,786,530
Prior year adjustments	26	-	-
NET FINANCIAL POSSITION		569,291,652	112,786,530

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government's financial statements were approved on 20th May, 2015 and signed by:



CEC Member-Finance



Chief Officer-Finance

COUNTY GOVERNMENT OF ELGEYO MARAKWET

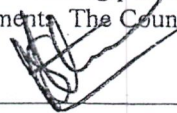
Reports and Financial Statements

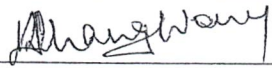
For the year ended June 30, 2014 (Kshs)

VII. STATEMENT OF CASHFLOW AS AT 30TH JUNE 2014

CASH FLOW FROM OPERATING ACTIVITIES	2013/14	2012/2013
Receipts for operating income	Ksh	Ksh
Tax Receipts	1 -	-
Social Security Contributions	2 ^a -	-
Proceeds from Domestic and Foreign Grants	3 -	-
Exchequer Releases	4 2,176,730,549	123,169,798
Transfers from Other Government Entities	5 -	61,592,200
Reimbursements and Refunds	10 -	-
Returns of Equity Holdings	11 -	-
Other Receipts	12 75,909,945	74,453,556
Payments for operating expenses		
Compensation of Employees	13 (1,139,445,682)	(35,274,539)
Use of goods and services	14 (316,335,060)	(35,184,588)
Interest payments	15 -	-
Subsidies	16 -	-
Transfers to Other Government Units	17 -	-
Other grants and transfers	18 (17,901,014)	-
Social Security Benefits	19 -	-
Finance Costs, including Loan Interest	21 -	-
Other Expenses	23 (81,332,283)	-
Adjusted for:		
Adjustments during the year		
Net cash flow from operating activities	697,626,455	188,756,427
CASHFLOW FROM INVESTING ACTIVITIES		
Proceeds from Sale of Assets	9 -	-
Acquisition of Assets	20 (241,121,333)	(75,969,897)
Net cash flows from Investing Activities	(241,121,333)	(75,969,897)
CASHFLOW FROM BORROWING ACTIVITIES		
Proceeds from Domestic Borrowings	6 -	-
Domestic Currency and Domestic Deposits	7 -	-
Proceeds from Foreign Borrowings	8 -	-
Repayment of principal on Domestic and Foreign borrowing	22 -	-
Net cash flow from financing activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT	456,505,122	112,786,530
Cash and cash equivalent at BEGINNING of the year	24 112,786,530	-
Cash and cash equivalent at END of the year	24 569,291,652	112,786,530

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government's financial statements were approved on 20th May, 2015 and signed by:


CEC Member-Finance


Chief Officer-Finance

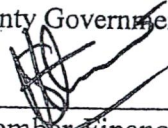
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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	-	-	-	-	-	
Exchequer releases	2,918,409,953.00	(526,398,362)	2,392,011,591	2,176,730,549	215,281,042	91%
Other Receipts	599,712,688	(388,053,724)	211,658,964	75,909,945	135,749,019	36%
	3,518,122,641	(914,452,086)	2,603,670,555	2,252,640,494	351,030,061	87%
PAYMENTS						
Compensation of Employees	1,359,171,779.00	- 140,146,985	1,219,024,794.00	1,139,445,682	79,579,112	93%
Use of goods and services	412,728,200.00	22,231,127.00	434,959,327.00	316,335,060	118,624,267	73%
Other grants and transfers	84,154,030.00	80,296,818.00	164,450,848.00	17,901,014	146,549,834	11%
Acquisition of Assets	1,562,068,632.00	(876,833,046)	685,235,586.00	241,121,333	444,114,253	69%
Other Payments	100,000,000.00	-	100,000,000.00	81,332,283	18,667,717	81%
TOTALS	3,518,122,641	(914,452,086)	2,603,670,555	1,796,135,372	807,535,183	69%


Note:

-Utilisation of funds for both Recurrent and Development expenditure was above 50% during the FY 2013/14

The County Government's financial statements were approved on **20th May, 2015** and signed by:



CEC Member Finance




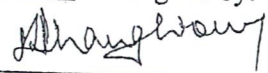
Chief Officer-Finance

IX. 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	2,133,174,367	(526,398,362.00)	1,606,776,005	1,567,776,006	38,999,999	98%
Transfers from Other Government Entities	-	-	-	-	-	-
Other Receipts	599,712,688	(388,053,724)	211,658,964	75,909,944.84	135,749,019.16	36%
TOTAL	2,732,887,055	(914,452,086)	1,818,434,969	1,643,685,950.84	174,749,018.16	90%
PAYMENTS						
Compensation of Employees	1,359,171,779	(140,146,985)	1,219,024,794	1,139,445,682	79,579,112	88%
Use of goods and services	412,728,200	22,231,127	434,959,327	316,335,060	118,624,267.00	73%
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-	0%
Other grants and transfers	84,154,030	80,296,818	164,450,848.00	17,901,014	146,549,834.00	11%
TOTALS	1,856,054,009.00	(37,619,040)	1,818,434,969.00	1,473,681,756	344,753,213	81%

The County Government's financial statements were approved on 20th May, 2015 and signed by:


CEC Member-Finance


Chief Officer-Finance

KL SUMMARY STATEMENT OF PROVISIONINGS

• Details of General Accounts On Vote

	2013 - 2014 Kshs	2012 - 2013 Kshs
GAV Provisioning account balance	708,927,348	-
<i>Total</i>	<u>708,927,348</u>	<u>-</u>

• Details of Exchequer Account

	2013 - 2014 Kshs	2012 - 2013 Kshs
Exchequer Provisioning account balance	708,927,348	-
<i>Total</i>	<u>708,927,348</u>	<u>-</u>

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. 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 *County Government* and all values are rounded to the nearest thousand (Kshs'000). 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. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *County Government*.

2. Period covered

The County Government of Elgeyo Marakwet began its operations on 1st March 2013. The Financial Statements cover a period of sixteen months broken down into four months for the Financial Year 2012/2013 and twelve months for the Financial Year 2013/2014.

3. Recognition of revenue and expenses

The *County Government* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *County Government*. In addition, the *County Government* recognises all expenses when the event occurs and the related cash has actually been paid out by the *County Government*.

4. In-kind contributions

In-kind contributions are donations that are made to the *County Government* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *County Government* 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.

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

6. 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 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. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

7. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *County Government'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 *County Government's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

8. Comparative figures

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

9. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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VIII. NOTES TO THE FINANCIAL STATEMENTS
1 TAX RECEIPTS

	2013 - 2014 Kshs	2012 - 2013 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

	2013 - 2014 Kshs	2012 - 2013 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	2013 - 2014 Kshs	2012 - 2013 Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Grants Received from other levels of government				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Total				-

COUNTY GOVERNMENT OF ELGEYO MARAKWET

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4 EXCHEQUER RELEASES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Total Exchequer Releases for quarter 1	406,641,970	-
Total Exchequer Releases for quarter 2	430,562,086	-
Total Exchequer Releases for quarter 3	502,322,434	-
Total Exchequer Releases for quarter 4	837,204,059	123,169,798
Total	2,176,730,549	123,169,798

Note: Sh 215,281,042 was received after 30th June, 2014 (Sh.69,318,663 and Sh.145,962,379 received on 3rd and 9th July, 2014 respectively)

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers from Central government entities		
Transition Authority	-	61,592,200
(insert name of budget agency)	-	-
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	-	61,592,200

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2013 - 2014	2012 - 2013
	Kshs	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	-	-

COUNTY GOVERNMENT OF ELGEYO MARAKWET

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7 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
x% Retention amount in relation to project A	-	-
y% Retention amount in relation to project B	-	-
z% Retention amount in relation to project C	-	-
Deposits held in trust	-	-
Total	-	-

[Provide a detailed analysis of this Note under Annex 3. The amount held as retention and deposits should also be disclosed under Note 24A]

8 PROCEEDS FROM FOREIGN BORROWINGS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

9 PROCEEDS FROM SALE OF ASSETS

	2013 - 2014 Kshs	2012 - 2013 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	-	-

10 REIMBURSEMENTS AND REFUNDS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-

COUNTY GOVERNMENT OF ELGEYO MARAKWET

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Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

11 RETURNS OF EQUITY HOLDINGS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

12 OTHER RECEIPTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	1,699,523.00	-
Other Property Income	11,190.00	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	73,934,632.84	4,715,335.50
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	-	-
Transfers from Defunct Local Authorities	264,599	69,738,220.5
Other Receipts Not Classified Elsewhere	-	-
Total	75,909,944.84	74,453,556

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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13 COMPENSATION OF EMPLOYEES

	2013-14	2012 - 2013
	Kshs.	Kshs
Basic salaries of permanent employees	1,118,607,430	30,206,819
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension contributions-LAPTRUST	1,252,349	179,079
Compulsory national social security schemes	982,900	64,600
LAPFUND contributions	8,117,023	1,598,042
Social benefit schemes outside government	-	-
Other personnel payments-Gratuity	10,485,980	3,226,000
Total	1,139,445,682	35,274,539

14 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	8,158,139	424,692
Communication, supplies and services	3,150,239	1,187,086
Domestic travel and subsistence	75,339,224	17,762,529
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	26,415,881	1,478,770
Training expenses	17,335,926	193,462
Hospitality supplies and services	4,600,594	-
Insurance costs	17,587,912	468,067
Office and general supplies and services	9,456,395	2,282,809
Specialised materials and services	284,000	-
Other operating expenses	107,589,311	7,287,477
Routine maintenance – vehicles and other transport equipment	12,767,476	1,675,066
Fuel, oils and lubricants	18,735,817	780,800
Routine maintenance – other assets	14,914,146	1,643,830
Total	316,335,060	35,184,588

COUNTY GOVERNMENT OF ELGEYO MARAKWET

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15 INTEREST PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Interest Payments on Foreign Borrowing	-	-
Interest on Domestic Borrowing	-	-
Interest on Borrowing From Other Government Units	-	-
Total	-	-

16 SUBSIDIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Subsidies to Public Corporations <i>See list attached</i>	-	-
(insert name)	-	-
Subsidies to Private Enterprises <i>See list attached</i>	-	-
(insert name)	-	-
TOTAL	-	-

17 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers to Central government entities <i>See attached list</i>	-	-
Transfers to Counties (insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	-	-

18 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Scholarships and other educational benefits	17,901,014	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-

COUNTY GOVERNMENT OF ELGEYO MARAKWET

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Other current transfers, grants	-	-
Other capital grants and transfers	-	-
Total	17,901,014	-

19. SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

20 ACQUISITION OF ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
<u>Non Financial Assets</u>		
Construction of Buildings	53,416,654	26,244,969
Construction of Roads	5,326,788	-
Construction and Civil Works	7,029,695	-
Overhaul and Refurbishment of Construction and Civil Works	1,921,480	-
Purchase of Vehicles and Other Transport Equipment	49,036,258	26,292,115
Purchase of Generator	-	8,200,000
Purchase of Office Furniture and General Equipment	6,237,435	15,232,813
Purchase of Certified Seeds, Breeding Stock and Live Animals	10,074,248	-
Rehabilitation of Civil Works	13,023,111	-
Purchase of ICT Equipment	8,503,228	-
Acquisition of Strategic Stocks and commodities-Medical supplies	86,552,436	-
Total	241,121,333	75,969,897

21 FINANCE COSTS, INCLUDING LOAN INTEREST

	2013 - 2014 Kshs	2012 - 2013 Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-

COUNTY GOVERNMENT OF ELGEYO MARAKWET

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Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

22 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2013 - 2014 Kshs	2012 - 2013 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	-	-

23 OTHER EXPENSES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	81,332,283	-
Domestic Accounts	-	-
	81,332,283	-

24 A: Bank Accounts

Name of Bank, Account No.	2013 - 2014 Ksh.	2012 - 2013 Ksh.
CBK,Development Account-A/c no. 100017391	400,930,915	-
CBK,Recurrent Account no.1000171421	262,459	-
CBK,County Revenue Fund 100017172	165,078,599	-
KCB,Standing Imprest A/c no.1140794779	609,618	54,625,089
KCB ,County Revenue Collection A/c no. 1140751360	1,522,007	58,161,441
KCB,County Assembly A/c no. 1144094828	13,542	-

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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Kocholwo Sub Countyy Hospital	2,125	-
Iten County Referral Hospital-A/c 1147075433	262,930	
Keiyo North-A/c 1147077576	4,425	
Marakwet West -A/c 114707096	425	
Tot sub-county Hospital- A/c 1147077452	296	
Chebiemit sub-county-A/c 1147077398	442	
Agriculture Fisheries A/c-1149251212	103,345	
MOH Marakwet East- A/c 1147077258	898	
Tambach Sub-county Hospital- a/c 1147077878	33,499	
MOH Keiyo south-A/c 1147077169	6,654	
Kocholwo Sub-county Hospital-A/c 1147076758	245	
Kaptarakwa sub-county Hospiatl a/c-1147076162	428	
Total	568,832,852	112,786,530

24B: CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
Cash In Hand		
Total	-	-

24 C: Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	2013 - 2014 Kshs	2012 - 2013 Kshs
		-
Total		-

24 D: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Sundry persons	458,800	0	458,800

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<i>Total</i>	458,800	0	458,800

25. BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	112,786,530	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Total	112,786,530	-

26. PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Total	-	-

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE (See Annex X)

	Kshs	Kshs
Construction of buildings	107,085,187	-
Construction of civil works	333,529,578	-
Supply of goods	157,226,903	-
Supply of services	49,377,470	-
	647,219,138	-

27.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	-	-

COUNTY GOVERNMENT OF ELGEYO MARAKWET

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27.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (<i>specify</i>)	-	-
	-	-
	-	-

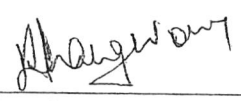
28 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		To implement			



 CEC Member-Finance



 Chief Officer Finance

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	Comments
	A	B	C	d=a-c		
Construction of buildings						
1. Attached list of pending accounts payable				107,085,187		Re -budgetted
2.						
3.						
Sub-Total				107,085,187		
Construction of civil works						
4. Attached list of pending accounts payable				333,529,578		Re -budgetted
5.						
6.						
Sub-Total				333,529,578		
Supply of goods						
7. Attached list of pending accounts payable				157,226,903		Re -budgetted
8.						
9.						
Sub-Total				157,226,903		
Supply of services						
10. Attached list of pending accounts payable				49,377,470		Re -budgetted
11.						
12.						
Sub-Total				49,377,470		
Grand Total				647219138		

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	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				-	

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2013	Outstanding Balance 2012	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					-	
XIV. 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) 2013/14	Historical Cost (Kshs) 2012/13
Land	125,875,000.00	125,875,000.00
Buildings and structures	81,536,291.00	81,536,291.00
Transport equipment	100,785,750.00	21,322,400.00
Office equipment, furniture and fittings	13,004,085.00	3,676,090.00
ICT Equipment, Software and Other ICT Assets	13,096,620.00	1,885,500.00
Other Machinery and Equipment	50,373,174.00	42,173,174.00
Heritage and cultural assets	0.00	0.00
Intangible assets-Investment (Shares in ITWASCO)	100,000.00	100,000.00
Total	384,770,920.00	276,568,455.00

COUNTY GOVERNMENT OF ELGEYO MARAKWET

63	DIGITEX INVESTMENT LTD	TELEPHONE TELEX /FACSMILE	192,000
64	DRASPO GENSERAL LTD	ROUTINE MAINTENCE	1,887,500.00
65	DT DOBIE ELD	MAINTENCE EXPENSES	23,000
66	DYNACORP LOGISICS LTD	CONSTRUCTION OF ROADS	7,790,560.00
67	EAST AFRICAN METAL WORKS LIMITED	RESEARCH ,FEASIBILITY STUDIES	2,240,160
68	ELDO ROTSA CONSTRUCTION LTD,ELDORET	NON RESIDENTIAL BUILDINGS	6,759,413
69	ELDORET POLYTECHNIC	TRAVEL ALLOWANCE	66,750
70	ELTONS TECHNOLOGIES SYSTEM	OTHER INFRASTRUCTURE AND CIVIL WORKS	730,001
71	ELTONS TECHNOLOGIES SYSTEM	REFUBISHMENT OF RESIDENTIAL BUILDING	802,990.00
72	ELTONS TECHNOLOGIES SYSTEM	WATER SUPPLIES AND SEWERAGE	5,198,250
73	ELTONS TECHNOLOGIES SYSTEMS	CONSTRUCTION OF BUILDINGS	2,580,730
74	EMKWEN SUPPLIERS	CONSTRUCTION OF BUILDINGS	55,800
75	EMKWEN SUPPLIERS ,ITEN	OTHER OPSEATING EXPENSES	700,160.00
76	EMKWEN SUPPLIERS ,ITEN	PUCHASE OF CERTIFIEDSEEDS	1,186,930.00
77	EMKWEN SUPPLIERS ,ITEN	MEDICAL EXPENSE	1,008,500.00
78	EMKWEN SUPPLIERS ,ITEN	PURCHASE OF AMBULANCE	6,591,120.00
79	EMOIGA STORES LTD	CONSTRUCTION OF BUILDINGS	109,500
80	EMPEROR PRINTERS LTD	PUBLISHING AND PRINTING	277,500
81	EMPEROR PRINTERS AND STATIONERS LTD	PUBLISHING AND PRINTING SERVICES	1,991,250.00
82	ERI SUPPLIES LTD ,ELDORET	INSURANCE COSTS	400,510.00
83	EXECUTIVE PROTECTION SERVICES	PURCHASE OF OTHER OFFICE EQUIPMENTS	581,160.0
84	FEMJI ENTERPRISE LTD	NON RESIDENTIAL BUILDINGS	2,534,361.00
85	FEMJI ENTERPRISE LTD	REFUBISHMENT OF RESIDENTIAL BUILDING	3,913,950.00
86	FLORATO CONSTRUCTION CO.LTD	NON RESIDENTIAL BUILDINGS	3,665,010
87	FRACA SERVCOM ENTERPRISE	GRATUITY MINISTRJES	481,000
88	GOGEL BUILDING AND CONSTRUCTION LTD	OPERATING EXPENSES	4,032,230.00
89	GREENER EARTH TECHNOLOGYS LD	TRADESHOW S AND EXHIBITION	4,938,600.00
90	HARDCORE BUILDERS LTD	BRIDGES	5,465,915.35
91	HEALTHRIGHT INTERNATIONAL ,KITALE	OTHER OPERATING EXPENSES	405,973
92	HORTICULTURAL CROPS DEVELOPMENT	PURCHASE OF CERTIFIED SEEDS	2,400,000.00
93	HOSEA K CHEBET	CONSTRUCTION OF BUILDINGS	60,000
94	IDTECH NETWORK SYSTEMS LTD	PURCHASE OF COMPUTERS	3,200,000.0
95	IDTECH NETWORK SYSTEMS LTD	PURCHASE OF COMPUTERS ,PRINTERS AND IT EQUIPMENT	2,300,000.00
96	IDTECH NETWORK SYSTEMS LTD	PURCHASE OF ICT NETWORKING	3,500,000
97	IMPSE VENTURES LD NAIROBI	PURCHASE OF SEEDS	1,012,500.00
98	INOSA INVESTMENT	PRE-FEASIBILITY AND APPRAISAL STUDIES	216,946.10
99	INTERCONSUMER PRODUCTS LTD	SPECIALISED MATERIALS	3,004,516.00
100	ISAAC CHELIMO CHEBII	CONSTRUCTION OF BUILDINGS	20,000
101	ISAPAM ENTERPRISE ,ELDORET	CONSTRUCTION OF ROADS	12,465,398
102	ISAPAM ENTERPRISE ,ELDORET	OTHER INFRASTRUCTURE AND CIVIL WORKS	1,800,000
103	JAMES YEGO	CONSTRUCTION OF BUILDINGS	20,000
104	JANE CHEPTOO	CONSTRUCTION OF BUILDINGS	11,800
105	JEDROM BUILDING AND CIVIL WORKS	WATER SUPPLIES AND SEWERAGE	3,017,540.00
106	JESKIN INTERIOR DESIGN ELDORET	PRODUCTION AND PRINTING OF TRAINING	124,800
107	JEWLET ENTERPRISE ,KENDUBAY	PURCHASE OF CERTIFIED SEEDS	315,000.00
108	JOPET COMPANY LTD	CONSTRUCTION OF BUILDINGS	112,860
109	JOSEPH KIPRUTO MATII,CHEPKORJO	CONSTRUCTION OF BUILDINGS	30,000
110	JOYCE KIPLIMO	CONSTRUCTION OF BUILDINGS	17,000
111	KABECHEI YOUTH GROUP	OTHER OPERATING EXPENSES	30,000.00
112	KABON AGENCIES	CONSTRUCTION OF BUILDINGS	487,360
113	KABON AGENCIES,ITEN	MEDICAL EXPENSE	989,900.00
114	KARENA INVESTMENT	PURCHASE OF CERTIFIED SEEDS	1,540,200.00
115	KASNATECH MILLERS LTD, KAPSOWAR	NON RESIDENTIAL BUILDINGS	2,636,410.00
116	KEELLU RESORT	CATERING SERVICES ACCOMODATION	15,975
117	KEELLU RESORT	OTHER OPERATING EXPENSES	53,000
118	KENEDYS CONSTRUCTION SOLUTIONS	NON RESIDENTIAL BUILDINGS	3,189,770
119	KENELA COMPANY LIMITED	BRIDGES	5,793,083.00
120	KENNETH KURGAT	CONSTRUCTION OF BUILDINGS	50,000
121	KENYA SCHOOL OF GOVERNMENT BARINGO	TRAINING EXPENSES	1,050,000
122	KERJO VIEW	CONSTRUCTION OF BUILDINGS	80,000
123	KERJO VIEW	TRADESHOW S AND EXHIBITION	280,000
124	KERIOVA HARDWARE,ITEN	OTHER OPERATING EXPENSES	495,145.00
125	KERIOVA HARDWARE,ITEN	PURCHASE OF CERTIFIED SEEDS	1,019,976.00
126	KERIOVA HARDWARE,ITEN	WATER SUPPLIES AND SEWERAGE	24,590
127	KERIOVA HARDWARE,ITEN	WATER SUPPLIES AND SEWERAGE	734,500
128	KEZEM AGENCIES LIMITED	CONSTRUCTION OF BUILDINGS	8,427,850

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129	KIBANO ESTATE ELDORET	ADVERTISEMENT ,AWERENESS AND PUBLIC CAMPAIGNS	250,000.00
130	KIPGAA ELECTRICAL COMPANY	PURCHASE OF LIGHTING EQUIPMENT	6,573,580
131	KIPKEMOI KOMEN AINABKOI	CONSTRUCTION OF BUILDINGS	16,600
132	KIPRUTO E.KOSILEI	CONSTRUCTION OF BUILDINGS	65,000
133	KIRYAM LOGISTICS LTD	OTHER INFRASTRUCTURE AND CIVIL WORKS	382,380.00
134	KOBKOM SUPPLIERS	REFINED FUEL AND LUBRICANTS	500,000.00
135	KOCHOLWA FARMERS CO-OPERATIVE	ADVERTISEMENT ,AWERENESS AND PUBLIC CAMPAIGNS	25,000.00
136	KOKOYO LTD ,ELDORET	CONSTRUCTION OF ROADS	2,985,840.00
137	KONGASIS PETROLEUM LTD	REFINED FUEL AND LUBRICANTS	43,000.00
138	KOSSAL INVESTMENTS ,ITEN	NON RESIDENTIAL BUILDING S	2,047,908
139	KOSSAL INVESTMENTS ,ITEN	WATER SUPPLIES AND SEWERAGE	3,472,910.00
140	KUSERWO TREE ,KAPSOWAR	OTHER OPERATING EXPENSES	282,900.00
141	KUJ -MET ENTREPRISE	PURCHASE OF CERTIFIED SEEDS	78,750.00
142	KVDA FARM PRODUCE AND OTHER REVENUE	PURCHASE OF CERTIFIED SEEDS	2,400,000.00
143	LABAN K MUTAI	OTHER OPERATING EXPENSES	45,000.00
144	LOMA GENSERAL CONTRACTORS,ELD	OTHER INFRASTRUCTURE AND CIVIL WORKS	1,800,000
145	LOMA GENSERAL CONTRACTORS,ELD	OTHER OPERATING EXPENSES	197,838
146	LUKE CHESIRE KABARNET	CONSTRUCTION OF BUILDINGS	12,500
147	LURON LTD , NAIROBI	CONSTRUCTION OF BUILDINGS	3,946,150
148	M/S EMERGING CONSTRUCTION	WATER SUPPLIES AND SEWERAGE	4,270,500.00
149	MACKPHILISA SYSTEMS LTD	PURCHASE OF OFFICE FURNITURE	149,352
150	MACKPHILISA SYSTEMS LTD MFI DOCUMENTS	PURCHASE OF COMPUTERS ,PRINTERS AND IT EQUIPMENT	933,450
151	MARON YOUTH GROUP ,KAPSOWAR	ROUTINE MAINTENCE	1,000,000.00
152	MARTLAND ENTERPRISE ,ITEN	PUBLISHING AND PRINTING	146,000
153	MASIT BUILDERS LTD	ADVERTISEMENT ,AWERENESS AND PUBLIC CAMPAIGNS	806,800.000
154	MASIT BUILDERS LTD	NON RESIDENTIAL BUILDING S	1,661,550
155	MAVIL EMPORIUM LTD	NON RESIDENTIAL BUILDING S	1,480,294
156	MECHANICAL AND TRANSPORT FUND ACCOUNT	RESEARCH ,FEASIBILITY STUDIES	262,600
157	MEGA COMPANY LTD	BRIDGES	563,277
158	MEGA COMPANY LTD	CONSTRUCTION OF ROADS	5,426,873
159	MFI DOCUMENT SOLUTION LTD	PRE-FEASIBILITY AND APPRAISAL STUDIES	580,000
160	MFI DOCUMENT SOLUTION LTD	SUPPLIES AND ACCESSORIES FOR COMPUTERS	29,000
161	MFI DOCUMENT SOLUTIONS LIMITED	ROUTINE MAINTENCE	29,000
162	MFI DOCUMENT SOLUTIONS LTD	MAINTENANCE OF COMPUTERS	73,000
163	MFI DOCUMENT SOLUTIONS LTD	PURCHASE OF OFFICE EQUIPMENT	102,000
164	MIDWAYS INTEGRATED SERVICES, NAIROBI	REFUBISHMENT OF RESIDENTIAL BUILDING	4,729,080.00
165	MINDILILWO FILLING STATION	REFINED FUELS & LUBRICANTS	100,000.00
166	MINDILILWO FILLING STATION	REFINED FUELS & LUBRICANTS	200,000
167	MINDILILWO FILLING STATION ,ITEN	MAINTENANCE EXPENSES	250,000.00
168	MINDILILWO FILLING STATION ,ITEN	REFINED FUEL AND LUBRICANTS	200,000.00
169	MINDILILWO FILLING STATION ,ITEN	REFINED FUEL AND LUBRICANTS	290,000.00
170	MINDILILWO FILLING STATION ,ITEN	REFINED FUEL AND LUBRICANTS	200,000
171	MITCHEL INVESTMENT	WATER SUPPLIES AND SEWERAGE	2,977,775.00
172	MOONSTERLIGHT GENSERAL SERVICE LTD	CONSTRUCTION OF ROADS	5,491,440.00
173	MOSES KAIKAI	CONSTRUCTION OF BUILDINGS	85,000
174	NAIVACOM , ELDORET	PURCHASE OF COMPUTERS , PRINTERS AND IT	331,994
175	NAIVAS LIMITED ,ELDORET *	MEDICAL EXPENSE	363,350.00
176	NANDI ENVIRONMENT CONSERVSNCY AWARENESS	PURCHASE OF CERTIFIED SEEDS	1,974,573
177	NANDI ENVIRONMENT CONSERVSNCY AWARENESS	PURCHASE OF VACCINES AND SERA	875,427
178	NAOKO ENGINEERING LTD	CONSTRUCTION OF BUILDINGS	4,589,000
179	NATION MEDIA GROUP	TRAINING EXPENSES	82,360
180	NATION MEDIA GROUP LTD	ADVERTISEMENT , AWERENESS AND PUBLIC COMPAIGN	164,720
181	NEBOTAL ENTERPRISES	CONSTRUCTION OF BUILDINGS	28,600
182	NGOSOS AGENCIES	WATER SUPPLIES AND SEWERAGE	7,989,040.00
183	NYAMUSA GENSERAL CONTRACTORS	WATER SUPPLIES AND SEWERAGE	310,920.00
184	ONAI MULTIPLE WORKS ,NAIROBI	NON RESIDENTIAL BUILDING S	1,900,000
185	ONAI MULTIPLE WORKS ,NAIROBI	PURCHASE OF LIGHTING EQUIPMENT	2,167,460
186	OSSIEFUNA CONSTRUCTION CO.LTD	NON RESIDENTIAL BUILDINGS	2,019,181.50
187	PANNA MUSIC CENTER LTD	PURCHASE OF COMPUTERS	245,840
188	PANNA MUSIC CENTER LTD	PURCHASE OF COMPUTERS , PRINTERS AND IT	400,000
189	PANNA MUSIC CENTER LTD	PURCHASE OF COMPUTERS ,PRINTERS AND IT EQUIPMENT	540,000.00
190	PANNA MUSIC CENTER LTD	PURCHASE OF COMPUTERS ,PRINTERS AND IT EQUIPMENT	59,000.00
191	PANNA MUSIC CENTER LTD	PURCHASE OF COMPUTERS ,PRINTERS AND IT EQUIPMENT	282,100.00
192	PARK TYRES LTD	INSURANCE COSTS	88,160.00
193	PAUL BIWOTT	CONSTRUCTION OF BUILDINGS	302,000
194	PAUL K SITIENEI	CONSTRUCTION OF BUILDINGS	30,000

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195	PHILIP K KIPRUTO	CONSTRUCTION OF BUILDINGS	42,500
196	PYRETHRUM BOARD OF KENYA	PURCHASE OF CERTIFIED SEEDS	1,100,000.000
197	QUEUE FOR -U ELDORET	SPECIALISED MATERIALS	840,000.00
198	RAYNARD ENTERPRISE LTD	AGRICULTURE MATERIALS SUPPLIERS	2,578,131.00
199	RAYNARD ENTERPRISE LTD	NON RESIDENTIAL BUILDING S	900,000
200	RAYNARD ENTERPRISE LTD	OTHER OPERATING EXPENSES	788,100
201	RAYNARD ENTERPRISE LTD	WATER SUPPLIES AND SEWERAGE	2,213,700
202	RAYNARD ENTERPRISES LTD	CONSTRUCTION OF BUILDINGS	2,579,900
203	REAL TIME BUILDERS LTD	BRIDGES	3,677,723
204	REAL TIME BUILDERS LTD	OTHER INFRASTRUCTURE AND CIVIL WORKS	234,284
205	REBBO INVESTMENT LIMITED	CONSTRUCTION OF ROADS	13,507,946.00
206	RELMO INVESTMENT LTD	CONSTRUCTION OF ROADS	14,620,872.00
207	RELMO INVESTMENT LTD	NON RESIDENTIAL BUILDINGS	2,000,000
208	RELMO INVESTMENT LTD	NON RESIDENTIAL BUILDINGS	1,626,988
209	REUBEN CHERUIYOT GENESIS TRANSPORTERS	NON RESIDENTIAL BUILDINGS	7,000
210	RICHARD CHEPKIYENG	NON RESIDENTIAL BUILDINGS	121,000
211	RM WAFULA AND COMPANY ADVOCATE	ACCOMODATION DOMESTICS TRAVEL	163,000
212	RM WAFULA AND COMPANY ADVOCATE	LEGAL DUES	470,000
213	RM WAFULA AND COMPANY ADVOCATE	LEGAL DUES	950,000
214	RM WAFULA AND COMPANY ADVOCATE	LEGAL DUES	900,000.00
215	RM WAFULA AND COMPANY ADVOCATE	LEGAL DUES	900,000
216	RM WAFULA AND COMPANY ADVOCATE	LEGAL DUES	600,000
217	RM WAFULA AND COMPANY ADVOCATE	LEGAL DUES	150,000
218	RM WAFULA&COMPANY ADVOCATES	LEGAL DUES,ARBITRATION&CO,PENSATION PAYMENTS	450,000
219	ROCK MART EAST AFRICA LIMITED	PURCHASE OF SURVEY EQUIPMENT	29,000,000.00
220	RODS INVESTMENT LTD	CONSTRUCTION OF BUILDINGS	1,057,210
221	RODS INVESTMENT LTD	OTHER OPERATING EXPENSES	4,007,345.00
222	RODS INVESTMENT LTD	PURCHASE OF CERTIFIED SEEDS	509,212
223	RODS INVESTMENT LTD	PURCHASE OF VACCINES AND SERA	509,212
224	ROMON CONSTRUCTORS	CONSTRUCTION OF ROADS	5,955,466.00
225	ROTALINK ENGINEERING COMPANY LTD	OTHER OPERATING EXPENSES	1,691,500.00
226	ROTALINK ENGINEERING COMPANY LTD	WATER SUPPLIES AND SEWERAGE	3,856,150
227	RUNNING MAMA ENTERPRISE ,ITEN	MEDICAL EXPENSE	4,747,000.00
228	S AND K AGENCIES LTD	REFURBISHMENT OF RESIDENTIAL BUILDING	2,781,525.00
229	SAACHIN INVESTMENT LTD	REFURBISHMENT OF RESIDENTIAL BUILDING	2,553,030.00
230	SACCO HOTEL KAPSOWAR	ACCOMODATION DOMESTIC TRAVEL	180,000.00
231	SACH FARMERS AUTO GARAGE	MAINTANANCE EXPENSES	250,000.00
232	SAKICH AGENCIES LTD	OTHER INFRASTRUCTURE AND CIVIL WORKS	404,396.00
233	SAMMY KIPROP	CONSTRUCTION OF BUILDINGS	180,000
234	SAMROH INVESTMENT CO.LTD	NON RESIDENTIAL BUILDING S	5,438,525
235	SAMSON KIPRONO	CONSTRUCTION OF BUILDINGS	96,000
236	SAMUEL KIMELI KIMAIYO	CONSTRUCTION OF BUILDINGS	156,800
237	SAULO CHEPTUM	CONSTRUCTION OF BUILDINGS	15,000
238	SIBAI TANY ENTERPRISE	SPECIALISED MATERIALS	55,000.00
239	SIDALO INVESTMENT LTD	OTHER INFRASTRUCTURE AND CIVIL WORKS	12,099,380.00
240	SIKAMBU ENTERPRISE	GENERAL OFFICE SUPPLIES	54,000.00
241	SIKAMBU ENTERPRISES	GENERAL OFFICE SUPPLIES	530,000
242	SIMIT COFFEE FARMERS CO-OP SOCIETY	ADVERTISEMENT ,AWERENESS AND PUBLIC CAMPAIGNS	300,000.000
243	SIMON KWAMBAI	CONSTRUCTION OF BUILDINGS	78,000
244	SITET COMPLEX JUMBO RESTRAUNT ,ITEN	ACCOMODATION DOMESTICS TRAVEL	441,000.00
245	SKY COM STATIONERS	GENERAL OFFICE SUPPLIES	59,695
246	SKYCOM STATIONERS	GENERAL OFFICE SUPPLIES	352,400
247	SKYCOM STATIONERS	GENERAL OFFICE SUPPLIES	50,800
248	SKYCOM STATIONERS	GENERAL OFFICE SUPPLIES	408,150
249	SKYCOM STATIONERS	GENERAL OFFICE SUPPLIES	77,600
250	SKYCOM STATIONERS	GENERAL OFFICE SUPPLIES	298,595.00
251	SKYCOM STATIONERS	GENERAL OFFICE SUPPLIES	18,250.00
252	SKYCOM STATIONERS	GENERAL OFFICE SUPPLIES	178,175
253	SKYCOM STATIONERS	PUBLISHING AND PRINTING SERVICES	11,220
254	SOINN MOTORS & GENERAL AGENCIES	CONSTRUCTION OF ROADS	3,356,471.60
255	STANELY LUGALIA	CONSTRUCTION OF BUILDINGS	30,000
256	STEPHEN KIPKURUI	CONSTRUCTION OF BUILDINGS	45,000
257	SYKISA ENTERPRISE ,ITEN	WATER SUPPLIES AND SEWERAGE	2,283,130.00
258	TAIMEL BUILDING AN DGEN CO.	NON RESIDENTIAL BUILDINGS	3,900,000
259	TAIROP ,KAPSOWAR	ROUTINE MAINTENANCE	800,000.00
260	TALA-PAN INVESTMENT	NON RESIDENTIAL BUILDINGS	985,682

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261	TARGEN CONTRACTORS CO LTD	NON RESIDENTIAL BUILDINGS	1,904,050.00
262	TARGEN CONTRACTORS CO LTD	REFURBISHMENT OF RESIDENTIAL BUILDINGS	1,921,490.00
263	TARIK CONTRACTORS LTD	OTHER OPERATING EXPENSES	207,255.000
264	TARIK CONTRACTORS LTD	TRADESHOW S AND EXHIBITION	9,425,185
265	TECSPOT MEDIA	OTHER INFRASTRUCTURES	1,000,000
266	TECSPOT MEDIA	PURCHASE OF OTHER OFFICE EQUIPMENT	200,000
267	TECSPOT MEDIA	REFUBISHMENT OF NON RESIDENTIAL BUILDING	700,000
268	TELKOM KENYA LTD	PURCHASE OF COMPUTERS & IT EQUIPMENT	2,254,160
269	TENDERI TALENTS COMPANY LTD	NON RESIDENTIAL BUILDINGS	4,468,806
270	TENDERI TALENTS COMPANY LTD	NON RESIDENTIAL BUILDINGS	8,603,319
271	TENDERI TALENTS COMPANY LTD	NON RESIDENTIAL BUILDINGS	1,970,600
272	TETA DAIRY AND BREEDING /ELDORET	SPECIALISED MATERIALS	150,000.00
273	THE HAMLET INVESTMENT	NON RESIDENTIAL BUILDINGS	145,100
274	THORNTREEE ARTIFICIAL INSEMINATION SERVICES	CONTRACTED PROFESSIONAL SERVICES	1,755,900.00
275	TISCON ENTERPRISE ,TISCON	CONSTRUCTION OF BUILDINGS	40,000
276	TISCON ENTERPRISE ,TISCON	WATER SUPPLIES AND SEWERAGE	7,957,000.00
277	TOROREI RONGOI ,ITEN	CONSTRUCTION OF BUILDINGS	12,000
278	TOTAL HOSPITAL SOLUTION LTD	MEDICAL EXPENSES	1,945,600.00
279	TOYOTA KENYA LTD	MAINTENANCE EXPENSES	352,000
280	TOYOTA KENYA LTD	MAINTENANCE EXPENSES	74,069
281	TOYOTA KENYA LTD	PURCHASE OF BICYCLES AND MOTROCYCLES	2,464,000
282	TOYOTA KENYA LTD	PURCHASE OF MOTROR VEHICLES	6,000,000.00
283	TOYOTA KENYA LTD	PURCHASE OF MOTROR VEHICLES	6,000,000
284	TOYOTA KENYA LTD	ROUTINE MAINTENCE	14,225
285	TOYOTA KENYA LTD ELD	PURCHASE OF MOTOR VEHICLES	10,998,566
286	TOYOTA KENYA LTD ELDORET	MOTOR VEHICLE INSURANCE	61,725
287	TOYOTA KENYA LTD ELDORET	PURCHASE OF MOTOR VEHICLES	6,000,000
288	TRANSAFRICA WATER SYSTEMS ,ELDORET	WATER SUPPLIES AND SEWERAGE	414,000.00
289	TUIYO FARM INPUTS ELDORET	TRADE SHOWS EXHIBITION	294,250.000
290	UNICOM LTD	PURCHASE OF AMBULANCE	29,238,720.00
291	UPLAND KACHI AND SUPPLIES LTD	NON RESIDENTIAL BUILDINGS	2,013,000
292	VECTORTECH ENVIRONMENT SERVICES	RESEARCH ,FEASIBILITY STUDIES	1,124,274
293	VETCHICK ENTERPRISE ,ELDORET	PURCHASE OF CERTIFIED SEEDS	120,000.000
294	WAZA RURAL SERVICE LTD,KAPSOWAR	WATER SUPPLIES AND SEWERAGE	1,140,260.00
295	WESTMINT CONSTRUCTION LTD ,ELD	CONSTRUCTION OF ROADS	3,611,932.60
296	WESTMINT CONSTRUCTION LTD ,ELD	NON RESIDENTIAL BUILDINGS	1,420,334
297	WILLIAM LAITEBAI ,ITEN	CONSTRUCTION OF BUILDINGS	60,000
298	WILLSON CHERUTICH , ITEN	CONSTRUCTION OF BUILDINGS	15,000
299	WILSON O OKUNGU	ADVERTISEMENT ,AWERENESS AND PUBLIC CAMPAIGNS	535,000.000
300	WYCLIFFE K. CHEBOR	CONSTRUCTION OF BUILDINGS	91,500
301	ZABLIM LTD	CONTRACTED PROFESSIONAL SERVICES	1,200,000
302	ZAKAYO KIPSONGOL, ELDORET	CONSTRUCTION OF BUILDINGS	37,500
303	ZEE GRAPHICS ,ELDORET	TRADESHOWS AND EXHIBITION	76,700
304	ZEELINE ENTERPRISE LTD	NON RESIDENTIAL BUILDINGS	1,214,390
		TOTAL	647,219,137.95

ANNEX X

COUNTY GOVERNMENT OF ELGEYO MARAKWET

ANNEX X - ANALYSIS OF PENDING ACCOUNTS PAYABLE AS AT 30TH JUNE, 2014			
SUPPLIER OF GOODS OR SERVICES	ITEM DESCRIPTION	AMOUNT	
1	ABSOLUTE QUALITY CONTRACTORS LTD	RESEARCH ,FEASIBILITY STUDIES	980,000
2	ACHELLS MATERIAL HANDLING LTD	PURCHASE OF SURVEY EQUIPMENT	39,472,000
3	AFRICAN TOUCH SAFARIS	ACCOMADATION DOMESTIC TRAVEL	95,470
4	AFRICAN TOUCH SAFARIS	ACCOMODATION -DOMESTIC TRAVEL	95,470
5	AIC CHEPTEBO RURAL DEVELOPMENT	ACCOMODATION DOMESTICS TRAVEL	288,000
6	AIC CHEPTEBO RURAL DEVELOPMENT	TRAVEL ALLOWANCE	384,000
7	AMACO	INSURANCE COST	348,055
8	ARON KIPKEMBOI KIGUNDUL	CONSTRUCTION OF BUILDINGS	8,000
9	ASALI TAMU HOLDING ,ITEN	REHABILITATION AND RENOVATION	4,028,028.00
10	ASL LTD	PRINTING ADVERTISING	5,140,860.00
11	ASSIS CONSTRUCTION CO.LTD	INFRASTRUCTURES AND CIVIL WORK	400,000
12	ASSIS CONSTRUCTION CO.LTD	PURCHASE OF SURVEY EQUIPMENT	800,000
13	ASSIS CONSTRUCTION CO.LTD	RESEARCH ,FEASIBILITY STUDIES	1,320,000
14	BAITANY AGROVET LTD ,ITEN	CONTRACTED PROFFESIONAL SERVICES	2,411,300.00
15	BAITANY AGROVET LTD ,ITEN	PURCHASE OF VACCINES AND SERA	1,960,890.00
16	BAITANY AGROVET LTD ,ITEN	SPECIALISED MATERIALS	257,670.00
17	BAMWAJ SUPERMARKET ,ITEN	ACCOMODATION DOMESTICS TRAVEL	131,800.00
18	BAREK ENGINEERING CONSTRUCTION	OPSERATING EXPENSES	945,550
19	BAREK ENGINEERING CONSTRUCTION	WATER SUPPLIES AND SEWERAGE	693,300
20	BARRY DEVELOPERS CONSTRUCTORS	NON RESIDENTIAL BUILDINGS	3,780,000.00
21	BEN K BOIYO, ELD	PURCHASE OF CERTIFIED SEEDS	220,000.00
22	BERWES CONSTRUCTION LTD	CONSTRUCTION OF ROADS	14,342,238.00
23	CAPITAL LEASE LTD	CONSTRUCTION OF ROADS	9,319,373
24	CAPITAL LEASE LTD	OTHER INFRASTRUCTURE AND CIVIL WORKS	4,692,847
25	CARDOS ENTERPRISES LIMITED	REFUBISHMENT OF NON-RESIDENTIAL BUILDING	1,200,000
26	CHEBUT TEA FACTORY	PURCHASEE OF CERTIFIED SEEDS	300,000.00
27	CHIMSE ENGINEERING AND CONST. CO.LTD	OTHER INFRASTRUCTURE AND CIVIL WORKS	19,602,076.00
28	CHOGOO BAI GAA GROUP	OPSERATING EXPENSES	250,000.00
29	CMC MOTORS GROUP LTD	ACCOMODATION DOMESTICS TRAVEL	321,000
30	CMC MOTORS GROUP LTD	PURCHASE OF MOTOR VEHICLE	5,700,000
31	CMC MOTORS GROUP LTD	GRATUITY	33,254
32	CMC MOTORS GROUP LTD	GRATUITY MINISTRIES	43,626.00
33	CMC MOTORS GROUP LTD	INSURANCE COSTS	267,900.000
34	CMC MOTORS GROUP LTD	MAINTANANCE EXPENSES	28,787.00
35	CMC MOTORS GROUP LTD	TRAINING EXPENSES	321,000
36	COCY HOLDINGS INVESTMENT LTD	NON RESIDENTIAL BUILDINGS	1,856,407.00
37	COCY HOLDINGS INVESTMENT LTD	NON RESIDENTIAL BUILDINGS	3,712,814.00
38	COUNTYLAND HOLDINGS LTD	NON RESIDENTIAL BUILDINGS	6,807,721
39	COUNTYLAND HOLDINGS LTD	NON RESIDENTIAL BUILDINGS	2,000,000
40	COUNTYLAND HOLDINGS LTD	TRADESHOW S AND EXHIBITION	1,613,919
41	CRANE CONSTRUCTION CO.	WATER SUPPLIES AND SEWERAGE	7,556,405.00
42	CRESCENT INTERGRATED	ROUTINE MAINTENCE	2,800,000.00
43	CRONBACH ALPHA CONSULTANTS LTR	TRAINING EXPENSES	1,130,000
44	CROWN HEALTH CARE	MEDICAL EXPENSE	500,000
45	CYKEN ENTERPRISE LTD , KENYA	CONSTRUCTION OF ROADS	2,076,922.40
46	CYKEN ENTERPRISE LTD , KENYA	REFURBISHMENT OF RESIDENTIAL BUILDING	12,513,946.60
47	DAMATEK BUILDING CONTRACTORS CO.LTD	OTHER INFRASTRUCTURE AND CIVIL WORKS	900,000
48	DAMATEK BUILDING CONTRACTORS CO.LTD	PURCHASE OF SURVEY EQUIPMENT	700,000
49	DAMATEK BUILDING CONTRACTORS CO.LTD	RESEARCH ,FEASIBILITY STUDIES	3,376,000
50	DIGITEX INVESTMENT ,ITEN	PURCHASE OF COMPUTERS ,PRINTERS AND IT EQUIPMENT	864,950.00
51	DIGITEX INVESTMENT ,ITEN	PURCHASE OF COMPUTERS ,PRINTERS AND IT EQUIPMENT	660,000.00
52	DIGITEX INVESTMENT ,ITEN	PURCHASE OF COMPUTERS ,PRINTERS AND IT EQUIPMENT	1,147,550
53	DIGITEX INVESTMENT ,ITEN	PURCHASE OF ICT NETWORKING AND COMMUNICATION	868,550
54	DIGITEX INVESTMENT ,ITEN	WATER SUPPLIES AND SEWERAGE	861,020.50
55	DIGITEX INVESTMENT LTD	CATERING SERVICES	1,494,000
56	DIGITEX INVESTMENT LTD	GENERAL OFFICE SUPPLIES	128,000.0
57	DIGITEX INVESTMENT LTD	MAINTENANCE OF COMPUTERS	460,000.0
58	DIGITEX INVESTMENT LTD	PURCHASE OF COMPUTERS	1,000,000
59	DIGITEX INVESTMENT LTD	PURCHASE OF MOTOR VEHICLE	237,450
60	DIGITEX INVESTMENT LTD	TELEPHONE TELEX /FACSMILE	918,000
61	DIGITEX INVESTMENT LTD	TELEPHONE TELEX /FACSMILE	1,216,000
62	DIGITEX INVESTMENT LTD	TELEPHONE TELEX /FACSMILE	140,000

