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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
COUNTY GOVERNMENT OF BARINGO

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 THE COUNTY GOVERNMENT OF BARINGO 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 Baringo set out on pages 9 to 31, which comprise the statement of financial assets as at 30 June 2014, and the statement of receipts and payments, statement of cash flows, statement of summary 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 Section 9 of Public Audit Act, 2003 and submit the report in compliance with Article 229 (7) of the Constitution of Kenya. 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

1.0 Inaccuracies in the Financial Statements

1.1 Unconfirmed Balances for 2012/2013

The statement of receipts and payments for the year ended 30 June 2013 shows total receipts of Kshs.297,679,409 which consists of Exchequer releases of Kshs.117,079,890, grant from the Transition Authority of Kshs.61,592,200 and other receipts of Kshs.119,007,319. The statement also shows expenditure of Kshs.126,035,920 during the same period. However the ledgers together with the supporting schedules, cash books and bank reconciliation statements in support of the same were not availed for audit review.

Consequently, the balances as reflected in the statement of receipts and payments for the period ended 30 June 2013 could not be confirmed.

1.2 Presentation of the Financial Statements

The financial statements submitted for audit covers a period of sixteen (16) months ended 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 requirements of IPSAS (Cash Basis) (1.4.1) 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.

1.3 Summary Statement of Appropriation

The summary statement of appropriation recurrent reflect original budget balance of Kshs.3,002,991,042 while the summary statement of appropriation development indicate a balance of Kshs.1,675,355,501 resulting in a total of Kshs.4,678,346,543. However, the summary statement of appropriation recurrent and development combined indicate a balance of Kshs.4,295,791,042. The resultant difference of Kshs.382,555,501 is not explained or reconciled.

It is therefore not possible to confirm the accuracy and validity of the summary statements of appropriation for recurrent and development for the year ended 30 June 2014.

1.4 Exchequer Release Budget

The summary statement of appropriation for recurrent and development combined reflects exchequer releases final budget of Kshs.3,247,937,841 while records available at the National Treasury shows an approved equitable allocations of Kshs.3,247,853,215. The resultant difference of Kshs.84,626 has not been explained or reconciled.

In the circumstances, the accuracy and validity of the exchequer releases of Kshs.3,247,853,215 reflected in the statement of receipts and payments for the year ended 30 June 2014 could not be confirmed.

2.0 Unsupported Compensation of Employees Expenses

The statement of receipts and payments reflect compensation of employees balance of Kshs.1,553,059,385 which include an amount of Kshs.288,881,626 deducted at source by the National Treasury from the County Government's share of equitable allocation in respect of salary paid by the national government to staff in the devolved departments. However, the supporting documents including list of staff and salaries paid to each officer were not availed for audit review.

Consequently the propriety of the compensation of employees amounting to Kshs.288,881,626 for the year ended 30 June 2014 could not be confirmed.

3.0 Other Grants and Transfers

Included in other grants and transfers balance of Kshs.151,789,652 are transfers of Kshs.30,000,000 to bursary fund and Kshs.96,000,000 to car loan scheme for Members of the County Assembly. However, the records in support of the bursary disbursements were not availed for audit review and in the circumstances, it has not been possible to ascertain if the bursary fund was disbursed in line with Baringo County Education Bursary Fund Regulations, 2014. Further, the financial statements for the two funds were not availed for audit review contrary to Section 116(7) of the Public Finance Management Act, 2012 and Baringo County Assembly Car Loan Scheme Fund Regulations, 2014.

Consequently, the propriety of the bursary fund and car loans totaling Kshs.126,000,000 for the year ended 30 June 2014 could not be confirmed.

4.0 Unconfirmed Bank Balances

The statement of financial assets as at 30 June 2014 reflect bank balance of Kshs.790,421,303 held in 20 different bank accounts. However, the respective cash

books and the supporting bank reconciliation statements were not availed for audit review.

Consequently, the accuracy and validity of the bank balance of Kshs.790,421,303 could not be confirmed as at 30 June 2014.

5.0 Fixed Assets

5.1 Fixed Assets Register

According to Note 9 to the financial statements, the County Government has disclosed assets valued at Kshs.599,127,918 and Kshs.20,440,573 acquired during the period 2013/2014 and 2012/2013 respectively. However, detailed listing or category of the fixed assets has not been provided. In addition, an up to date fixed assets register was not maintained to support the total assets valued at Kshs.619,568,491 as at 30 June 2014.

In the circumstances and in the absence of the analyses, the completeness, accuracy, ownership and validity of the fixed assets balance as at 30 June 2014 could not be ascertained.

5.2 Handing over of Assets and Liabilities of the Defunct Local Authorities

The disclosed assets further do not include the assets previously owned by the defunct local authorities. In the absence of handing over report it has not been possible to ascertain if any assets and liabilities were handed over from the defunct local authorities as at 30 June 2014.

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

6.0 Pending Bills

The financial statements under Annex 1 discloses accumulated pending bills totaling Kshs.1,009,725,621 as at 30 June 2014, out of which, Kshs.75,184,334 is chargeable to recurrent vote while Kshs.934,541,287 is chargeable to development vote. Had these bills been paid and included in the statement of receipts and payments, the account would have reflected a deficit of Kshs.372,422,937 instead of a surplus of Kshs.637,287,311 now reflected. No explanation has however been provided on how the deficit of Kshs.372,422,937 is to be funded and therefore, the budgetary controls and provisions have not been adhered to. In addition, the supporting documents including the purchase orders, invoices, tender documents and particulars of the payees for development pending bills totaling Kshs.934,541,287 were also not provided for audit review.

Consequently, the validity and completeness of the pending bills balance of Kshs.1,009,725,621 for the year ended 30 June 2014 could not be confirmed.

7.0 General Account of Vote (GAV) Balance

The financial statement reflect GAV balance of Kshs.1,183,717,995 as at 30 June 2014. However, the statement of financial assets as at 30 June 2014 reflects cash and cash equivalent balance of Kshs.808,946,173. The resultant difference of Kshs.374,771,822 has not been explained or reconciled.

Consequently, the accuracy of the GAV provisioning account balance of Kshs.1,183,717,995 as at 30 June 2014 could not be confirmed.

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

22 July 2015

COUNTY GOVERNMENT OF BARINGO
Reports and Financial Statements
For the year ended June 30, 2014



COUNTY GOVERNMENT OF BARINGO

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

- **Office of The Governor –
Governor: H.E Benjamin Chesire Cheboi**
- **County Assembly;
Clerk: Mr. Joseph Chirchir Koech**

(c) 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.	County Executive Treasury and Economic Planning	Geoffrey Kipruto Bartenge
2.	Chief Officer, Treasury and Economic Planning	Richard Kigen Koech
3.	Head of County Treasury - Accounts	David Kibowen Rerimoi

(d) Fiduciary Oversight Arrangements

The County oversight responsibilities were presided over by the County Public Accounts and Investment Committee, Baringo County Internal Audit and Auditor General. The County Public Accounts and Investment Committee performed the following responsibilities as per Baringo County Assembly Standing Order no188 which established the committee it.

- 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 and efficiency of public investment expenditure in relation to efficiency and prudence.

The County Internal Audit and Risk Management Unit which is made up of qualified staff also plays an oversight role to ensure the effectiveness and efficiency of the County Internal Control. They review the County Financial statements, Internal Control and perform System Audits. They are mandated to ensure that all risk exposures to the county are eliminated and the proper mitigation measures are put in place.

The Auditor General as per the Article 229 of the constitution of Kenya plays an oversight responsibility by auditing the County Financial Statements to ensure that the public money has been applied lawfully.

(e) Entity Headquarters

Baringo County Headquarters
Off Hospital Road
KABARNET, KENYA

(f) Entity Contacts

P O Box 53 - 30400
Telephone: (254) 53 22290
E-mail: hotaccounts@.go.ke
Website: www.baringo.go.ke

(g) Baringo County Government 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, Kenya

(h) Independent Auditors

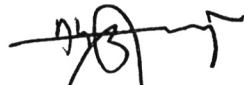
Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

Use of Goods and Services (Operation and Maintenance expenditure)

Payments for operations and maintenance expenditure amounted to Kshs. 518,975,081 against a budget of Kshs. 575,139,835. This represents under-expenditure of Kshs. 56,164,754 for this class of expenditure; however, this was cancelled out by the over-expenditure in personnel emoluments.



Geoffrey Kipruto Bartenge
County Executive Member
Treasury and Economic Planning

II. FORWARD BY THE COUNTY EXECUTIVE MEMBER

Budget Performance

Revenue

During the 2013/14 financial year a total of Kshs. 3,463,545,402 was received as revenue to finance the county government's budget. National government equitable share was the largest proportion of this revenue at Kshs. 3,247,853,215 representing 94% of total receipts.

A total of Kshs. 202,611,844 was received from local sources such as game park fees, single business permit, produce cess, etc. Locally generated revenue accounted for 5% of the total revenue. Locally generated revenue was less than the budget of Kshs. 260 Million by Kshs 57,388,156 or 18% negative deviation. The budget was also financed by Kshs. 171,643,489 (4%) cash balance brought forward from 2012/13 financial year.

Total payments for both recurrent and development expenditure amounted to Kshs 2,826,242,718 against a budget of Kshs 4,027,493,342 representing an overall absorption rate of 70%.

Recurrent Expenditure

Total payments for recurrent expenditure amounted to Kshs 2,227,114,800 against a budget of Kshs, 2,451,229,110 representing an absorption rate of 90%. The recurrent expenditure may be categorized into two important components:

Employee compensation and benefits

A total of Kshs. 1,553,059,385 was paid out in respect of employee emoluments and benefits compared to a budget of Kshs. 1,208,183,884. Included in the payments is an amount of Kshs. 288,881,627 which was recovered by National Treasury in May 2014 as salaries paid by national government to staff performing devolved functions.

This represents an over-expenditure of Kshs. 344,875,500. From this analysis, it may be concluded that the budget for personnel emoluments was understated due to lack of information concerning the number of staff working for devolved departments at the time of budgeting.

**IV. REPORT OF THE INDEPENDENT AUDITORS ON THE *BARINGO COUNTY*
*GOVERNMENT***

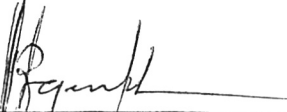
Auditor General

Date


VI. STATEMENT OF ASSETS
As at 30th June 2014

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	24A	790,421,303.00	171,643,489.00
Cash Balances	24B	1,092,240.00	-
Cash Equivalents	24C	-	-
Outstanding Imprest	24D	17,432,630.00	-
TOTAL FINANCIAL ASSETS		808,946,173.00	171,643,489.00
REPRESENTED BY			
Fund balance b/fwd	25	171,643,489.00	171,643,489.00
Surplus/Deficit for the year		637,302,684.00	-
Prior year adjustments	26	-	-
NET FINANCIAL POSITION		808,946,173.00	171,643,489.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government financial statements were approved on 27th Sept 2014 and signed by:



 Chief Officer

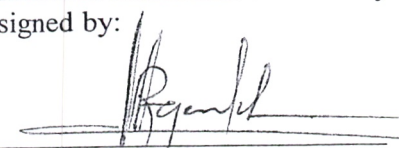



 Head of Treasury Accounts

V. STATEMENT OF RECEIPTS AND PAYMENTS
For the year ended 30th June 2014

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Tax Receipts		-	-
Social Security Contributions		-	-
Proceeds from Domestic and Foreign Grants		-	-
Exchequer releases	1	3,247,853,215.00	117,079,890.00
Transfers from Other Government Entities	2	-	61,592,200.00
Proceeds from Domestic Borrowings	-	-	-
Domestic Currency and Domestic Deposits	3	13,080,343.00	-
Proceeds from Foreign Borrowings		-	-
Proceeds from Sale of Assets		-	-
Reimbursements and Refunds		-	-
Returns of Equity Holdings		-	-
Other Receipts	4	202,611,844.00	119,007,319.00
TOTAL RECEIPTS		<u>3,463,545,402.00</u>	<u>297,679,409.00</u>
PAYMENTS			
Compensation of Employees	5	1,553,059,385.00	71,415,507.00
Use of goods and services	6	518,975,081.00	34,179,840.00
Interest payments		-	-
Subsidies		-	-
Transfers to Other Government Units		-	-
Other grants and transfers	7	151,789,652.00	-
Social Security Benefits	8	3,290,682.00	-
Acquisition of Assets	9	599,127,918.00	20,440,573.00
Finance Costs, including Loan Interest		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
Other Payments		-	-
TOTAL PAYMENTS		<u>2,826,242,718.00</u>	<u>126,035,920.00</u>
SURPLUS / DEFICIT		<u>637,302,684.00</u>	<u>171,643,489.00</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government financial statements were approved on 27th Sept 2014 and signed by:


 Chief Officer


 Head of Treasury Accounts

**Reports and Financial Statements
For the year ended June 30, 2014**

VII. 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						0%
Social Security Contributions						0%
Proceeds from Domestic and Foreign Grants						0%
Exchequer releases	3,247,937,841.00		3,247,937,841.00	3,247,853,215.00	-84,626.00	100%
Transfers from Other Government Entities	382,555,501		382,555,501.00	0.00	-382,555,501.00	0%
Proceeds from Domestic Borrowings						0%
Proceeds from Foreign Borrowings						0%
Proceeds from Sale of Assets						0%
Reimbursements and Refunds						0%
Returns of Equity Holdings						0%
Other Receipts	280,000,000.00	-20,000,000.00	260,000,000.00	202,611,844.00	-57,388,156.00	78%
TOTALS	3,910,493,342.00	-20,000,000.00	3,890,493,342.00	3,450,465,059.00	-440,028,283.00	80%
PAYMENTS						
Compensation of Employees	1,428,571,437.00	-220,387,553.00	1,208,183,884.00	1,553,059,385.00	-344,875,501.00	129%
Use of goods and services	834,918,794.00	-259,778,959.00	575,139,835.00	518,975,081.00	56,164,754.00	90%
Interest payments						0%
Subsidies						0%
Donor Funds Transfers	0.00	0.00	0.00	0.00		0%
Other grants and transfers	425,303,311.00	-83,694,732.00	341,608,579.00	151,789,652.00	189,818,927.00	48%
Social Security Benefits				3,290,682.00	-3,290,682.00	0%
Acquisition of Assets	1,606,997,500.00	295,563,544.00	1,902,561,044.00	599,127,918.00	1,303,433,126.00	39%
Finance Costs, including Loan Interest						0%

Repayment of principal on Domestic and Foreign borrowing						0%
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STATEMENT OF CASHFLOW
For the year ended 30th June 2014

Receipts for operating income

Tax Receipts		-	-
Social Security Contributions		-	-
Proceeds from Domestic and Foreign Grants		-	-
Exchequer Releases	1	3,247,853,215.00	117,079,890.00
Transfers from Other Government Entities		-	61,592,200.00
Reimbursements and Refunds		-	-
Returns of Equity Holdings		-	-
Other Receipts	4	202,611,844.00	119,007,319.00

Payments for operating expenses

Compensation of Employees	5	1,553,059,385.00	71,415,507.00
Use of goods and services	6	518,975,081.00	34,179,840.00
Interest payments		-	-
Subsidies		-	-
Transfers to Other Government Units		-	-
Other grants and transfers	7	151,789,652.00	-
Social Security Benefits	8	3,290,682.00	-
Finance Costs, including Loan Interest		-	-
Other Expenses		-	-

Adjusted for:

Adjustments during the year		-	-
Net cash flow from operating activities		1,223,350,259.00	192,084,062.00

CASHFLOW FROM INVESTING ACTIVITIES

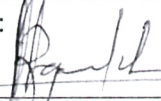
Proceeds from Sale of Assets		-	-
Acquisition of Assets	9	-599,127,918.00	-20,440,573.00
Net cash flows from Investing Activities		-599,127,918.00	-20,440,573.00

CASHFLOW FROM BORROWING ACTIVITIES


Proceeds from Domestic Borrowings		-	-
Domestic Currency and Domestic Deposits	2	13,080,343.00	-
Proceeds from Foreign Borrowings		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
Net cash flow from financing activities		13,080,343.00	-

NET INCREASE IN CASH AND CASH EQUIVALENT		637,302,684.00	171,643,489.00
Cash and cash equivalent at BEGINNING of the year		171,643,489.00	-
Cash and cash equivalent at END of the year		808,946,173.00	171,643,489.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government financial statements were approved on 29th Sept 2014 and signed by:



 Chief Officer



 Head of Treasury Accounts

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

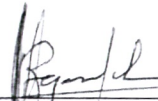
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants						
Exchequer releases	2,722,991,042.00	-551,761,932.00	2,171,229,110.00	2,178,812,869.00	-7,583,759.00	
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
Other Receipts	280,000,000.00	-20,000,000.00	260,000,000.00	202,611,844.00	57,388,156.00	78%
TOTALS	3,002,991,042.00	-571,761,932.00	2,451,229,110.00	2,381,424,713.00	49,804,397.00	
PAYMENTS						
Compensation of Employees	1,428,571,437.00	-220,387,553.00	1,208,183,884.00	1,553,059,385.00	-344,875,501.00	128%
Use of goods and services	834,918,794.00	-259,778,959.00	575,139,835.00	518,975,081.00	56,164,754.00	90%
Interest payments						0%
Subsidies						0%
Transfers to Other Government Units						0%
Other grants and transfers	425,303,311.00	-83,694,732.00	341,608,579.00	151,789,652.00	177,591,437.00	48%
Social Security Benefits				3,290,682.00	-3,290,682.00	
Acquisition of Assets	314,197,500.00	12,099,312.00	326,296,812.00	216,821,500.00	109,475,311.00	66%
Finance Costs, including Loan Interest						

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Other Payments						0%
TOTALS	4,295,791,042.00	-268,297,700.00	4,027,493,342.00	2,826,242,718.00	1,201,250,624.00	70%


Disclosure

The rollover of Kshs 137,000,000.00 included in the budget has been omitted since it doesn't involve cash inflows.

The County Government financial statements were approved on 27th Sept 2014 and signed by:



 Chief Officer



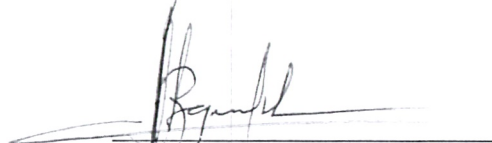
 Head of Treasury Accounts


SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts						
Social Security Contributions						
Proceeds from Domestic and Foreign Grants						
Exchequer releases	1,292,800,000.00	105,933,155.00	1,193,708,731.00	483,600,000.00	-710,108,731.00	41%
Transfers from Other Government Entities	382,555,501.00		382,555,501.00	0.00	-382,555,501.00	0%
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
Other Receipts						
TOTALS	1,675,355,501.00	105,933,155.00	1,576,264,232.00	483,600,000.00	-1,092,664,232.00	30%
PAYMENTS						
Compensation of Employees						
Use of goods and services						
Interest payments						
Subsidies						
Transfers to Other Government Units						
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets	1,675,355,501.00	-99,091,269.00	1,576,264,232.00	382,306,418.00	1,193,957,814.00	20%
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
TOTALS	3,002,991,042.00	-551,761,932.00	2,451,229,110.00	2,443,936,300.00	7,292,810.00	90%

The County Government financial statements were approved on 27th 2014 and signed by:


 Chief Officer


 Head of Treasury Accounts

IX. SUMMARY STATEMENT OF PROVISIONINGS

- Details of General Accounts On Vote

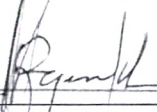
	2013 - 2014	2012 - 2013
	Kshs	Kshs
GAV Provisioning account balance	1,183,717,995.00	102,813,245.00
Total	1,183,717,995.00	102,813,245.00

- Details of Exchequer Account


	2013 - 2014	2012 - 2013
	Kshs	Kshs
Exchequer Provisioning account balance	0.00	50,177,075.00
Total	0.00	50,177,075.00

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 %
TOTALS	1,675,355,501.00	-99,091,269.00	1,576,264,232.00	382,306,418.00	1,193,957,814.00	20%

The County Government financial statements were approved on 27th Sept 2014 and signed by:



 Chief Officer



 Head of Treasury Accounts

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 *Baringo County Government* 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.

6. 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 *Baringo County Government* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *Baringo County Government* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

7. Comparative figures

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

8. 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 BARINGO
Reports and Financial Statements
For the year ended June 30, 2014

X. 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 *Baringo County Government* and all values are not rounded to the nearest Kenya shillings. 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 *Baringo County Government*.

2. Recognition of revenue and expenses

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

3. In-kind contributions

In-kind contributions are donations that are made to the *Baringo 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 *Baringo 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.

4. Cash and cash equivalents

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

4 OTHER RECEIPTS

	2013 - 2014	2012 - 2011
	Kshs	Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	541,200.00
Other Property Income	15,127,880.00	1,476,174.00
Sales of Market Establishments	32,829,335.00	2,628,642.00
Receipts from Administrative Fees and Charges	153,817,409.00	8,613,520.00
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	7,025.00
Receipts from Voluntary transfers other than grants	-	-
Other Receipts Not Classified Elsewhere	837,220.00	105,740,758.00
Total	202,611,844.00	119,007,319.00

5 COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic salaries of permanent employees	1,524,518,177.90	67,655,604.00
Basic wages of temporary employees	20,759,450.45	3,759,903.00
Personal allowances paid as part of salary	7,293,057.00	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	488,700.00	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	1,553,059,385.35	71,415,507.00

XI. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Total Exchequer Releases for quarter 1	552,135,046.00	-
Total Exchequer Releases for quarter 2	584,613,579.00	-
Total Exchequer Releases for quarter 3	682,049,176.00	66,902,790.00
Total Exchequer Releases for quarter 4	1,429,055,414.00	50,177,100.00
Total	3,247,853,215.00	117,079,890.00

2 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers from Central government entities (Transfer from Transition Authority)	-	61,592,200.00
TOTAL	-	61,592,200.00

3 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
10% Retention amount in relation to project A	13,080,342.90	-
y% Retention amount in relation to project B	-	-
z% Retention amount in relation to project C	-	-
Deposits held in trust	-	-
Total	13,080,342.90	-

9 ACQUISITION OF ASSETS

Non Financial Assets

	2013 – 2014	2012 – 2013
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	133,885,685.00	18,320,233.00
Refurbishment of Buildings	142,220,229.00	2,045,098.00
Construction of Roads	42,971,889.00	-
Construction and Civil Works	69,982,662.00	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	175,354,760.00	75,242.00
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	19,533,289.00	-
Purchase of ICT Equipment	15,179,405.00	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables – From Previous Years	-	-
Total	599,127,918.00	20,440,573.00

6 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	28,639,262.00	1,687,236.00
Communication, supplies and services	8,362,782.00	634,706.00
Domestic travel and subsistence	135,144,419.00	13,695,258.00
Foreign travel and subsistence	28,645,636.00	-
Printing, advertising and information supplies & services	36,506,457.00	1,608,765.00
Rentals of produced assets	5,285,702.00	-
Training expenses	25,377,413.00	642,498.00
Hospitality supplies and services	53,172,392.00	4,428,713.00
Insurance costs	20,303,975.00	-
Specialized materials and services	58,086,859.00	4,898,752.00
Office and general supplies and services	8,039,774.00	-
Other operating expenses	25,667,857.00	1,979,070.00
Routine maintenance – vehicles and other transport equipment	21,709,419.00	4,604,842.00
Routine maintenance – other assets	29,827,945.00	-
Fuel oil and Lubricant	34,205,188.00	-
Total	518,975,081.00	34,179,840.00

7 OTHER GRANTS AND OTHER PAYMENTS

	2013 – 2014	2012 – 2013
	Kshs	Kshs
Scholarships and other educational benefits	31,231,000.00	-
Emergency relief and refugee assistance	24,558,652.00	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	-	-
Other capital grants and transfers	96,000,000.00	-
Total	151,789,652.00	-

8 SOCIAL SECURITY BENEFITS

	2013 – 2014	2012 – 2013
	Kshs	Kshs
Government pension and retirement benefits	3,290,682.00	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	3,290,682.00	-

24B: CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Kabarnet Town	184,040.00	
Eldama Ravine Town	128,940.00	
Hospitals	129,780.00	
Baringo Central Sub County	61,925.00	
Baringo South Sub County	249,170.00	
Baringo North Sub County	40,120.00	
Tiaty Sub County	18,810.00	
Mogotio Sub County	41,975.00	
Eldama Ravine Sub County	229,260.00	
Lake Bogoria National Reserve	<u>8,220.00</u>	
TOTAL	<u>1,092,240.00</u>	

*NOTES TO THE FINANCIAL STATEMENTS (Continued)***25. BALANCES BROUGHT FORWARD**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	171,658,862.00	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Total	<u>171,658,862.00</u>	-

24A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Ex. Rate	2013 – 2014	2012 – 2013
			Kshs	Kshs
Central Bank of Kenya, Ac no. 1000171561	-	-	608,283,980.00	39,309,563.00
Central Bank of Kenya, Ac no. 1000170999	-	-	117,115,959.00	-
Central Bank of Kenya, Ac no. 1000171097	-	-	23,447,551.00	
Kenya Commercial Bank Ac no. 1149215399			5,249,681.00	
Kenya Commercial Bank Ac no. 1142302326			63,520.00	
Kenya Commercial Bank Ac no. 1142790762 (USD)	16,481.00	84.00	1,384,389.00	1,002,373.00
Kenya Commercial Bank Ac no. 1141231549			3,848,843.00	22,602,370.00
Kenya Commercial Bank Ac no. 1151177962			340,867.00	
Kenya Commercial Bank Ac no. 1151177687			780.00	
Kenya Commercial Bank Ac no. 1148038116			1,434,200.00	
Kenya Commercial Bank Ac no. 1151021113			5,240.00	
Kenya Commercial Bank Ac no. 1141976226			1,230,084.00	108,744,556.00
Kenya Commercial Bank Ac no. 1149215593			557,208.00	
Kenya Commercial Bank Ac no. 1149508108			83,880.00	
Kenya Commercial Bank Ac no. 1151200948			766.00	
Kenya Commercial Bank Ac no. 1149507950			509,627.00	
Kenya Commercial Bank Ac no. 1149508043			902,978.00	
Kenya Commercial Bank Ac no. 1149507837			8,101,783.00	
Kenya Commercial Bank Ac no. 1148607986			13,080,343.00	
Kenya Commercial Bank Ac no. 1149507659			4,779,624.00	
Total			790,421,303.00	171,658,862.00

COUNTY GOVERNMENT OF BARINGO
Reports and Financial Statements
For the year ended June 30, 2014

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.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.	1,227,055,010		364,667,601	934,541,287		Annex 2
5.						
6.						
Sub-Total	1,227,055,010		364,667,601	934,541,287		
Supply of goods						
7.	75,184,334			75,184,334		Annex 3
8.						
9.						
Sub-Total	75,184,334		0	75,184,334		
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total	1,302,239,344		364,667,601	1,009,725,621		

26. PRIOR YEAR ADJUSTMENTS

27. OTHER IMPORTANT DISCLOSURES

27.1. Imprest outstanding at the end of the Financial Year we expensed erroneously to Domestic travel and subsistence account relevant vote heads when issued. A journal entry has been done to correct the error.

COUNTY GOVERNMENT OF BARINGO

Reports and Financial Statements

For the year ended June 30, 2014

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							
Amounts due to Third Parties							
10% Retention	Retention on Developments projects	13,080,343.00	Upon Completion of the projects	-	13,080,343.00	0	
7.							
8.							
Sub-Total		13,080,342.90			13,080,343.00		
Others (specify)							
9.							
10.							
11.							
Sub-Total							
Grand Total		13,080,343.00			13,080,343.00		

COUNTY GOVERNMENT OF BARINGO

Reports and Financial Statements

For the year ended June 30, 2014

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							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2013/14	Historical Cost (Kshs) 2012/13
Land		
Buildings and structures	389,060,464.00	20,365,331.00
Transport equipment	175,354,760.00	75,242.00
Office equipment, furniture and fittings	19,533,289.00	
ICT Equipment, Software and Other ICT Assets	15,179,405.00	
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	599,127,918.00	20,440,573.00

Construction of Milk Plant - Eldama Ravine	5,000,000	5,000,000.00	-	5,000,000.00
Equipping of Mogotio Tannery	5,000,000	5,000,000.00	-	5,000,000
Construction of Industrial Parks and Jua Kali Shade at Kabarnet	10,000,000	6,001,410.80	1,727,204.40	4,274,206.40
Construction of Industrial Parks and Jua Kali Shade at Marigat	500,000	500,000.00	-	500,000.00
Construction of Industrial Parks and Jua Kali Shade at Eldama Ravine	1,000,000	4,082,976.00	1,000,000.00	3,082,976.00
Equipping of Mogotio Information Centre	10,000,000	10,000,000.00	-	10,000,000.00
Upgrading/Construction of Markets - Koloa	5,000,000	12,438,587.20	-	12,438,587.20
Upgrading/Construction of Markets - Kabarnet	5,000,000	11,445,203.80	2,853,232.40	8,591,971.40
Upgrading/Construction of Markets - Equator Mumberes	3,500,000	11,182,345.00	2,959,520.00	8,222,825.00
Upgrading/Construction of Markets - Emining	5,000,000	11,040,996.00	-	11,040,996.00
Upgrading/Construction of Markets - Kabel	4,500,000	11,040,996.00	6,835,301.00	4,205,695.00
Upgrading/Construction of Markets - Tenges Ward	5,000,000	11,545,775.00	-	11,545,775.00
Upgrading/Construction of Markets - Bartabwa	3,000,000	10,408,704.80	-	10,408,704.80
Upgrading/Construction of Markets - Kipsaraman	5,000,000	10,824,726.00	-	10,824,726.00
Upgrading Kapkelelwa Market	2,000,000	10,894,036.00	-	10,894,036.00
Construction of ECD Centres	115,000,000	119,940,055.00	10,682,967.00	109,257,088.00
Construction of Village Polytechnic	36,000,000	37,122,536.60	12,461,604.00	24,660,932.60
Completion of Pemwai ECD Training Centre	5,000,000	6,630,699.20	2,758,145.60	3,872,553.60
Construction of Kabarnet Hospital Male Ward	8,000,000	5,781,962.00	5,100,000.00	681,962.00
Construction of theatre Unit at Baringo North Health Centre	3,500,000	18,413,823.00	3,328,080.00	15,085,743.00
Construction of County Health Offices	6,000,000	5,826,748.00	5,826,748.00	-
Renovation of Churo Health Centre(East Pokot)	2,000,000	2,905,732.72	1,300,305.20	1,605,427.52

ANNEX 2

BARINGO COUNTY GOVERNMENT PENDING BILLS ANALYSIS DEVELOPMENT

DESCRIPTION	BUDGET	VALUE OF SIGNED CONTRACT	AMOUNT PAID	BALANCE
		Ksh	Ksh	Ksh
Renovation and refurbishment of the county assembly	20,000,000	17,081,232.00	-	17,081,232.00
Renovation and refurbishment of the office of the Governor	22,000,000	27,391,683.20	9,566,127.00	17,825,556.20
Construction Of Governor's Residence	10,000,000	11,840,524.00	-	11,840,524.00
Refurbishment of Residential Building	9,500,000	5,849,903.00	5,849,803.00	100.00
Construction Of Foot Bridges	30,000,000	47,541,293.00	-	47,541,293.00
Murraming, and culverting 5 million per ward	150,000,000	195,913,140.00	91,395,408.00	104,517,732.00
Street Lighting - Marigat	3,000,000	2,616,960.00	-	2,616,960.00
Street Lighting - Mogotio	2,000,000	1,788,720.00	1,079,728.00	708,992.00
Street Lighting - Kambi Samaki	2,000,000	1,931,400.00	-	1,931,400.00
Street Lighting - Kabartonjo	2,000,000	1,763,970.25	-	1,763,970.25
Street Lighting - Chemolingot	2,000,000	1,885,696.00	-	1,885,696.00
Purchase of Grader	18,000,000	24,785,000.00	-	24,785,000.00
Purchase of Excavator	18,000,000	8,221,000.00	-	8,221,000.00
Purchase of Roller	9,000,000	9,373,800.00	-	9,373,800.00
Purchase of Low Loader	-	19,395,000.00	15,000,000.00	4,395,000.00
Street Lightings E/Ravine Town	8,000,000	6,550,600.00	3,537,324.00	3,013,276.00
Construction of View Point at tourist Sites	3,000,000	3,000,000.00	-	3,000,000.00
Construction of Curio Shops at tourist Sites	4,500,000	2,949,482.12	-	2,949,482.12
Maintenance of Conservancy Reserves at Ruko	2,000,000	2,000,000.00	-	2,000,000.00
Maintenance of Conservancy Reserves at Ngenyin	1,000,000	1,000,000.00	-	1,000,000.00
Maintenance of Conservancy Reserves at Kaptuya	3,000,000	3,000,000.00	-	3,000,000.00
Support To Six Co-operatives one per Sub County at Kshs. 1 Million	6,000,000	6,000,000.00	-	6,000,000.00

Construction/Renovation of Cattle Dips/ Ward at Kshs. 1.5 M each	45,000,000	47,095,384.00	601,940.40	46,493,443
Renovation of Kabarnet Stadium	12,000,000.0	10,775,356.00	4,755,790.00	6,019,566.00
Construction of Esageri school for Deaf/Blind		3,403,921.00	-	3,403,921.00
Construction of Kampi Samaki Child Care Centre		6,011,346.00	-	6,011,346.00
Construction of Kabarnet school for Deaf/Blind		1,861,698.00	-	1,861,698.00
Chemolingot School for the deaf		5,829,411.00	-	5,829,411.00
Construction of Bore Holes Gravity Water Supply(Kipcherere and Akorian)	33,000,000	20,473,567.00	1,110,000.00	19,363,567.00
Water Supply Akorian	3,000,000	2,700,705.00	-	2,700,705.00
Construction of Water Pans	2,000,000	2,903,800.00	-	2,903,800.00
Development of Irrigation Schemes(19 Million Per Sub County)	52,300,000	42,085,953.00	5,597,000.00	36,488,953.00
Rehabilitation of water Supplies For 6 sub County Water Projects at Kshs 10 Million each	95,366,845	54,415,926.55	26,348,207.12	28,067,719.43
Purchase of water distribution pipes for pipeline extensions	20,000,000	42,291,578.00	16,059,517.00	26,232,061.00
Erecting of Street Lighting	30,000,000	29,161,797.00	-	29,161,797.00
Erecting of Street Lighting	8,000,000	6,550,600.00	3,537,324.00	3,013,276.00
Erecting of Street Lighting	8,000,000	6,426,400.00	3,590,200.00	2,836,200.00
Total	1,021,966,845	1,227,055,010	292,513,723	934,541,287

Renovation of Kuikui Health Centre(Baringo North)	2,000,000	1,870,836.00	-	1,870,836.00
Procurement Of Mortuary Coolers at Eldama Ravine Health Centre	10,000,000	8,339,043.00	7,058,155.00	1,280,888.00
Construction/Upgrading of Dispensaries at Kshs. 2.26 Million Per Ward	66,000,000	114,982,545.00	31,738,122.00	83,244,423.00
Resource Survey and Mapping	8,000,000	9,061,456.00	4,562,366.00	4,499,090.00
Construction of Gabions	4,000,000	4,201,395.00	1,091,328.00	3,110,067.00
Fencing of Dumpsites	3,000,000	496,944.00	-	496,944.00
Development of Model Tree Nurseries	4,000,000	3,022,110.00	1,080,000.00	1,942,110.00
Construction of stock Sales yard at Kasitet	500,000	471,238.40	-	471,238.40
Construction of stock Sales yard at Tangulbei	500,000	854,760.00	-	854,760.00
Construction of stock Sales yard at Koloa	500,000	503,080.40	-	503,080.40
Construction of stock Sales yard at Loruk	500,000	550,002.40	-	550,002.40
Construction of stock Sales yard at Kinyach	500,000	550,002.40	-	550,002.40
Construction of stock Sales yard at Eming	300,000	548,100.00	-	548,100.00
Construction of stock Sales yard at Marigat	500,000	461,726.40	-	461,726.40
Construction of stock Sales yard at kabel	500,000	451,599.60	-	451,599.60
Kapchholoi	500,000	477,804.00	-	477,804.00
Construction of stock Sales yard at Tugumoi	1,000,000	582,097.00	-	582,097.00
Construction of stock Sales yards at Amaya	1,000,000	492,854.00	-	492,854.00
Construction of Slaughter house at Loruk	14,500,000	26,405,640.00	2,122,276.00	24,283,364.00
Construction of Slaughter house at Barwessa	14,500,000	27,890,668.80	-	27,890,668.80
Construction of Slaughter house at Mogotio	3,000,000	2,892,892.40	-	2,892,892.40
Construction of Slaughter house at Eldama Ravine	3,000,000	4,504,280.00	-	4,504,280.00
Construction of Slaughter house at Kiptilit	5,000,000	5,549,776.00	-	5,549,776.00

Elect/Water & Conservancy	8145	55.00
Nyangone Enterprises	8219	63,000.00
Bhogals Autoworld	8572	179,000.00
Training Levy	8146	21,609.15
Department of Housing	8089	40,400.00
Kabarnet Welfare	8086	150.00
WCPS	8015	20,417.35
Association of medical Records Officers	8063	100.00
Insurance Co. Of East Africa	6041	18,014.45
KEMSA	8226	25,681,737.50
Kenya School of Government	7803	191,250.00
Inete communications	2209551	35,000.00
Neema Stationers and Services	2209552	48,000.00
Chemoxalic enterprises	2162057	131,750.00
customer hardware and spares	1561345	14,800.00
kochol and sons eletrical engineering ltd	2162053	60,000.00
Dial up assoicates ltd	2130451	149,970.00
Kobil Petrol Station	2162064	120,000.00
Tobil filling station	1561302	40,000.00
Mission for essential drugs and supplies (meds)	1766776	25,840.00
Mettsco Agencies	2162058	450,000.00
ketbonet bookstores ltd	2130402	22,000.00
ketbonet bookstores ltd	2130405	4,200.00
mobi com	2130403	104,860.00
care chemist	2130404	9,000.00
Kemsa	2162052	218,000.00
kemsa	2162059	1,038,000.00
tobil filling station	2130421	80,000.00
tobil filling station	2130408	140,000.00
kemsa	1766773	829,180.00
tobil filling station	2130420	50,000.00

ANNEX 3**BARINGO COUNTY GOVERNMENT****PENDING BILLS FOR THE YEAR ENDED 30TH JUNE 2014**

NAME OF PAYEE	DOC. NO.	AMOUNT
Kenya China Travel & Tours	8345	200,000.00
Postal Corporation	8926	6,960.00
Top speed Auto Tech.	8927	17,160.00
Postal Corporation	8938	6,012.00
Tobil Filling station	8570	238,880.00
KPLC	8546	2,640,341.00
Tobil Filling Station		427,200.00
Samale petroleum Co. Ltd		201,840.00
Kobil Mogotio , Service station		127,920.00
Flexilink Co. Ltd, P.O Box 943, Eldama Ravine		127,920.00
Tobil Filling Station		70,080.00
Samale petroleum Co. Ltd		165,000.00
Tobil Filling Station		50,997.00
Top speed Auto Technical, Box 12213, Nakuru		11,850.00
Top speed Auto Technical, Box 12213, Nakuru		17,160.00
Top speed Auto Technical, Box 12213, Nakuru		106,034.00
Top speed Auto Technical, Box 12213, Nakuru		26,710.00
Top speed Auto Technical, Box 12213, Nakuru		140,180.00
Koimet Hardware and spares, P.O Box 547, Kabarnet		36,500.00
Remo stationers and printers, Box 519, Kabarnet		77,160.00
Tobil Filling Station	8027	106,800.00
Bhogals Autoworld	8827	28,077.00
Tobil Filling Station	8828	11,000.00
Zaburi Technologies	8758	80,000.00
Kenya School of Government	8719	43,700.00
Hillary K. Kiboinett	8946	282,193.00

Kezem Agencies	1845742	6,750.00
Kemsa	1561340	80,000.00
Cosmopolitan Sacco Ltd.	7473	5,300.00
Kenya Plasters Association	8061	200.00
Kenya Clinical Welfare	8081	100.00
Medical Lab Science Officers	7915	400.00
Water Welfare	7466	100.00
Kenya Association of Livestock	6124	3,100.00
Elimu Sacco	6237	25,745.25
Nakuru Welfare	6119	50.00
Nakuru Welfare	4627	50.00
Tower Sacco	4656	5,395.00
Tower Sacco	6355	5,395.00
Transcom/Nguvu Sacco	4665	300.00
Transcom/Nguvu Sacco	4485	2,985.00
Transcom/Nguvu Sacco	6236	3,285.00
African Capital Ltd.	4473	38,077.00
National Bank of Kenya	5990	68,073.00
National Bank of Kenya	4388	86,280.00
African Capital Ltd.	6001	38,077.00
Mazingira Welfare	4566	3,500.00
Mazingira Welfare	4565	750.00
WCPPS	5894	3,769.40
Medical Lab Science Officers	6442	3,800.00
Kenya Civil Servants Welfare	4908	100.00
Aron K. Cheruiyot	7711	1,400.00
Medical Lab Science Officers	6141	3,600.00
Transcom/Nguvu Sacco	7969	2,000.00
Kenya Clinical Welfare	7918	1,000.00
GOK House rent	7465	1,600.00
Kenya National Secretaries Association	6205	300.00
Kenya National Secretaries Association	6231	300.00
Kenya National Secretaries Association	4748	300.00

kobil petrol station	2130415	80,000.00
kobil filling station	2130410	80,000.00
kobil filling station	2130414	80,000.00
kobil filling station	2130411	140,000.00
mediflon enterprises	2162055	140,000.00
flexilink company ltd	2130412	140,000.00
Tuimarc Enterprises Ltd	2130473	46,300.00
Kalel Orchard	2130469	29,750.00
Sun Pec	2162289	82,000.00
Ministry of Information	2130456	47,000.00
Total Hospital Solution	2130461	76,300.00
Ben Med	2130453	120,000.00
Tionybei	2130426	50,000.00
Mowo Sky Pharmacy	2130425	30,000.00
Mission for Essential Drugs and Supplies (meds)	2130424	554,000.00
Janet Koros	2130458	77,700.00
James Yatich	2130465	26,240.00
James Yatich	2130464	11,140.00
City Clock Uniforms	2130429	4,440.00
Mission for Essential Drugs and Supplies (meds)	1845735	9,800.00
Mission for Essential Drugs and Supplies (meds)	1845736	9,660.00
Kemsa	1845737	122,200.00
Wilson Kenel	1561349	79,000.00
Inete communications	2130468	14,000.00
Patrick Kipruto	2130467	8,020.00
Neema Stationers and Services	2130432	26,000.00
Ketbonet Bookstores Ltd	1561347	21,000.00
Michea Kibiego	2130472	27,500.00
William Kandie	2130471	16,800.00
Gtz Kisumu	0142552	195,000.00
Gtz kisumu	0142551	45,775.00
Kemsa	2130479	280,000.00
Kezem Agencies	1845741	4,760.00

Jesire Chepkonga		25,600.00
Elimu Sacco		600.00
Elimu Sacco		6,067.65
Elimu Sacco		12,240.00
Elimu Sacco		6,970.00
Industry Staff Welfare Association		1,881.00
Industry Staff Welfare Association		1,720.00
MOW Sports & Welfare		2,350.00
MOW Sports & Welfare		9,100.00
KDTA		100.00
KDTA		100.00
OHAK		1,500.00
OHAK		1,500.00
OHAK		1,500.00
AMEK		200.00
AMEK		200.00
Capex Life Insurance Ltd.		5,406.75
Capex Life Insurance Ltd.		5,406.75
Cosmopolitan Sacco Ltd.		2,995.00
Cosmopolitan Sacco Ltd.		300.00
Animal Production Society		200.00
Kitambulisho Welfare Fund		120.00
Kenya Plasters Association		1,300.00
Keiyo Teachers Sacco		1,995.00
Kitale Kilimo Self help Group		800.00
Water Welfare Association		3,600.00
Kenya Medical Drivers Association		30.00
Keiyo Teachers Sacco		1,995.00
Kenya Occupational therapy Association		900.00
Kenya Society of Physiotherapy		300.00
Bunyala Wholesalers		485.00
Cannon Assurance		1,455.00
Kenya Association of Radigraphy		2,000.00

Kenya Vet. Association Rift Valley	6117	5,000.00
Cannon Assurance	6092	1,455.00
Kenya National Assurance	6094	566.80
Bunyala Wholesalers	6114	485.00
Kenya Association of Radigraphy	6123	2,000.00
Water Welfare Association	6116	3,500.00
Association of Medical Records	6121	600.00
Kitambulisho Welfare Fund	6219	120.00
Kabarnet Welfare	6173	4,100.00
Vertinary staff Self Help Group	6154	300.00
Mazingira Welfare	6221	750.00
Kenya National Assurance	6042	566.80
National Bank of Kenya	6004	86,280.00
Elimu Sacco	5455	25,241.45
Kisumu Vetinary Association	6190	350.00
Industry Staff Welfare Association	6543	2,720.00
Afco Sacco	6544	23,377.00
Keiyo Teachers Sacco	6546	1,995.00
Industry Staff Welfare Association		1,720.00
Tower Sacco		5,395.00
KNDA		2,000.00
Nakuru Welfare		50.00
Bunyala Wholesalers		485.00
Kitambulisho Welfare Fund		120.00
MOW Sports & Welfare		11,450.00
Mazingira Welfare		4,250.00
Water Welfare Association		3,500.00
Xplico Insurance Ltd.		752.00
African Capital Ltd.		38,077.00
Transcom Sacco		3,285.00
Capex Life Insurance Ltd.		5,406.75
Kitale Kilimo elf help Group		800.00
The Sun (Mwangaza) Rural Press Publication		72,575.00

Tobil Filling Station	8873	106,800.00
Meric Printers	8524	3,000.00
Boresha Sacco Ltd	8793	65,400.00
Tobil Filling Station	8416	213,600.00
Tobil Filling Station	8932	534,500.00
Joseph Chemuna	8934	320,700.00
Tobil Filling Station	8937	370,000.00
Hotel Cathay	8765	79,070.00
Toyota Kenya Ltd.		3,038,504.00
Toyota Kenya Ltd.	0	1,473,780.00
Remo Stationeries	8728	70,800.00
Canopy Book Center	8730	75,000.00
African Touch Safaris Ltd	8725	59,900.00
Remo Stationeries	8722	84,440.00
Remo Stationeries	8723	79,940.00
Nation Media Group	8732	240,236.00
Nation Media Group	8731	140,012.00
Bontana Hotel	7715	90,000.00
NHIF	8008	40,000.00
The Paymaster General	7393	3,368,890.20
African Touch Safaris Ltd	8727	70,800.00
Bhogals Autoworld	8760	97,528.31
Kenya School of Government	8736	27,000.00
Kabarnet Hotel	8717	353,160.00
Remo Stationeries	8721	52,680.00
Soi Safari Lodge	8466	40,800.00
Soi Safari Lodge	8468	82,500.00
African Touch Safaris	8724	42,080.00
Baringo County Government	8405	51,000.00
Baringo County Government	8375	90,000.00
Kenya School of Government	6744	243,450.00

Kenya Association of of Livestock Technician		3,100.00
Kenya Vet. Association Rift Valley		5,000.00
Cannon Assurance		1,455.00
Kenya Society of Agricultural profession		500.00
Kenya Water Technicians Association		700.00
Kenya Plasters Association		1,200.00
Kenya occupational Therapy Association		900.00
Kenya medical drivers Association		30.00
Vertinary staff Self Help Group		300.00
Kenya Society of Physiotherapy		300.00
Kenya occupational Therapy Association		900.00
Kenya Water Technicians Association		700.00
Kenya Plasters Association		1,200.00
Association of Medical Records		600.00
Kenya Society of Physiotherapy		300.00
Kenya Society of Agricultural professional		1,200.00
KNDA		2,000.00
Department of Housing		39,700.00
Kenya Water Technicians Association		700.00
Civil servants Housing Scheme		10,250.00
Xplico Insurance Ltd.		1,552.00
Kenya National Assurance		566.80
Murang'a Welfare		200.00
Harleys Ltd.		283,611.00
African Tournch Safaris	8419	17,700.00
Bhogals Autoworld Ltd	8733	16,402.95
Flexilink Co. Ltd	8826	240,932.00
Flexilink Co. Ltd	8825	211,800.00
Baringo County Government	8001	38,000.00
Remo Stationeries	8156	49,745.00
Kenya power & Lighting Co.	8462	20,000.00
Baringo County Government	8792	410,504.00
Baringo County Government	8794	11,000.00

ERAWASCO Ltd.	7701	900.00
KPLC	7700	4,690.90
Koilegen Bookshop	7733	20,445.00
Jared Oyuga	9000	82,000.00
Yakwai Iman Butchery	8997	126,300.00
Rosalic Construction Ltd	8884	132,000.00
Kenya School of Government	8182	840,000.00
Kenya School of Government	8980	122,000.00
Hon. Luka Rotich	7833	51,000.00
Timboroa cool water	8996	25,000.00
Chambai Tyres Automart	9005	63,900.00
KPLC	8999	40,000.00
KPLC	8978	7,000.00
KPLC	9016	22,000.00
KPLC	8995	11,950.40
RVWSB	8998	5,000.00
Baringo County Government	8051	17,000.00
Salome C.Kurgat	8992	7,800.00
Kenya Agricultural Research Institute	8901	800,000.00
Bhogals Auto world	8342	12,348.95
Kenya School of Government		875,000.00
Flexilink Co. Ltd	8507	121,600.00
Eldama Ravine Town	8498	5,000.00
Postal corporation	8491	6,960.00
Eldama Ravine Town	8479	96,000.00
Eldama Ravine Town	8474	16,290.00
Eldama Ravine Sub County	8510	5,500.00
Eldama Ravine Sub County	8505	33,000.00
Eldama Ravine Sub County	8506	38,000.00
KPLC	8473	102,201.00
Eldama Ravine Town	7657	7,500.00

Kenya School of Government	6661	270,400.00
Kenya School of Government	8720	366,560.00
H.H.J Spices & Cereals Supplies	8447	5,600,000.00
H.H.J Spices & Cereals Supplies	8446	9,000,000.00
Bhogals Autoworld	8322	100,940.90
Baringo County Government	8761	182,000.00
Flexilink Co. Ltd.	8376	106,800.00
Safaricom Ltd	8420	12,000.00
Agriculture & Fisheries	7491	18,000.00
Olbat Supermarket	7734	89,820.00
Bhogals Auto world	8762	13,645.00
Bhogals Auto world	8748	11,685.00
County Director of Agriculture	7032	22,700.00
CDA Baringo	7305	4,000.00
ERAWASCO Ltd.	9010	11,720.00
Olbat Supermarket	7735	59,005.00
Ravine Central Farming & Equipment	7732	21,500.00
Clement Omondi Garage	7416	265,000.00
KPLC	8824	1,257.90
Bonarys Security Services		38,550.00
Bonarys Security Services		38,550.00
KPLC		40,000.00
Rachael Kipruto		36,600.00
Rachael Kipruto		30,200.00
Rachael Kipruto		44,280.00
Kezeem Agencies	8883	257,330.00
Bonfas Ogoye Garage	8878	231,800.00
Bovine East Africa	8915	894,660.00
Tobil Filling Station	8879	167,981.35
Bhogals Auto world	8337	12,167.55
Tobil Filling Station	8518	32,010.00

Westlink Electricals	8950	63,690.00
Bhogals Autoworld	8761	154,784.00
Kabarnet Town Administrator	8788	31,000.00
Kabarnet Town Administrator	8937	4,250.00
Kuryot Hardware		16,540.00
Rift Valley Supply of Water		60,200.00
Revenue Collectors		99,800.00
Tobil Petrol Station		306,320.00
Ngarisha Solutions		39,100.00
Ngare Sol		238,000.00
Swancy	6812	5,000.00
Chitay Solution Enterprises	7381	8,900.00
Latasha Printers-Supply of stationery		12,000.00
KSG-Conference Facilities		65,100.00
Chambai tyres Automart		164,000.00
Kobil filling station		114,713.00

GRAND TOTALS		75,184,334.26
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Eldama Ravine Town	8477	4,300.00
Eldama Ravine Sub County	8513	1,300.00
Eldama Ravine Sub County	8511	7,450.00
Eldama Ravine Sub County	8509	6,000.00
Eldama Ravine Town	8481	6,200.00
Eldama Ravine Town	8480	5,550.00
Eldama Ravine Sub County	8760	9,520.00
Eldama Ravine Sub County	8796	8,000.00
Eldama Ravine Town	8496	1,200.00
Eldama Ravine Town	8499	7,800.00
Eldama Ravine	8497	200.00
Eldama Ravine Town	8502	42,000.00
Eldama Ravine Sub County	8508	10,000.00
Eldama Ravine Sub County	8517	4,920.00
Eldama Ravine Town	8478	1,150.00
Eldama Ravine Town	8476	9,000.00
Eldama Ravine Town	8475	10,690.00
Eldama Ravine Sub County	8514	3,205.00
Eldama Ravine Town	8503	19,500.00
Eldama Ravine Town	8500	3,700.00
Eldama Ravine Sub County	8415	2,420.00
Eldama Ravine Sub County	8516	5,500.00
Eldama Ravine Town	8475	10,690.00
Kabarnet Town Administrator	8985	15,000.00
Kabarnet Town Administrator	7382	123,795.00
Kabarnet Town Administrator	8852	31,000.00
KMK Hardware	8832	51,750.00
KMK Hardware	8948	79,865.00
Evroco General Contractors	8949	51,040.00
Tobil Filling Station	8785	21,380.00
Rift Electricals Hardware	8786	77,980.00

Henry Nyamweya - Water	117,750	103,250	14,500	1982069	04.06.14
Gideon Kilanya Loyetta - Water	282,000	237,750	44,250	1982061	25.05.14
Jonah Kiplagat - Water	14,350		14,350	1768905	21.08.13
Mary J. Sang - Agriculture	20,000		20,000	1801456	05.12.13
Getrude C. Kapkusum - Agriculture	20,000		20,000	1801469	03.02.14
C.M. Mangoli - Agriculture	20,000	19,750	250	1801116	19.11.13
Richard Rotich - Agriculture	12,000		12,000	1571433	02.05.14
David Kichangi Mutai - Agriculture	21,000		21,000	1801145	28.04.14
Harun Kabirer - Agriculture	48,520	48,000	520	1801485	07.05.14
Evans Ayaye - Agriculture	20,000		20,000	1801466	12.02.14
John Chirchir - Agriculture	20,000		20,000	0710375	14.03.14
Langat Birir - Tourism	24,050		24,050	1796378	09.06.14
James Kimaru - Tourism	177,500	177,420	80	1959404	22.04.14
David Tuwei - Tourism	150,000	148,038	1,962	1739146	16.08.13
Alfred Komen - Environment & Natural	242,450		580	1796268	14.04.14
Alfred Komen - Environment & Natural	7,000		7,000	1571430	12.05.14
Purity Kibain - Environment & Natural F	15,000		15,000	1796267	14.04.14
Wycliff Maritim - Youth, Gender and Sc	9,000		9,000	1571429	02.05.14
Hon. Dr. Andrew Kwonyike - Transport	32,000		32,000	1768872	25.04.14
B. K. Kaptum - Transport & Infrustractu	23,400		23,400	1768851	25.10.13
B. K. Kaptum - Transport & Infrustractu	21,500		21,500	1768854	06.11.13
S. J. Mokuwa - Transport & Infrastructure	42,000		42,000	1768852/1768856	25.10.13/06.11.13
A. O. Olawo - Transport & Infrastructure	62,500	62,420	80	1768944	27.09.13
Silas Yatich - Transport & Infrastructure	38,000		38,000	1768908	21.08.13
Joseph K. Cheruiyot - Transport & Infrus	5,000		5,000	1739120	25.07.13
Joseph K. Cheruiyot - Transport & Infrus	14,000		14,000	1768862	09.01.14
Domnic Chehelgo - Transport & Infrustra	382,745		382,745	1801078	19.02.14
Vincent Cheruiyot - Transport & Infrustr	372,000		372,000	1877011	13.02.14
Mathew K. Chelimo - Transport & Infrus	3,000		3,000	1739110	22.07.13
Fredrick Soy - Transport & Infrustractu	82,300	78,049	4,251	1801365	11.12.13
Total	19,432,805	1,758,305	17,432,630	-	