

PARLIAMENT
OF KENYA
LIBRARY



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

COUNTY GOVERNMENT OF ELGEYO MARAKWET

**COUNTY EXECUTIVE
REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

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

| Table of Content | Page |
|---|------|
| I. KEY ENTITY INFORMATION AND MANAGEMENT..... | 1 |
| II. FORWARD BY THE CEC MEMBER FINANCE | 3 |
| | 4 |
| CEC –Finance and Economic planning..... | 4 |
| County Government of Elgeyo Marakwet | 4 |
| III. STATEMENT OF MANAGEMENT RESPONSIBILITIES | 5 |
| IV. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>ENTITY (specify entity name)</i> | 6 |
| I. STATEMENT OF RECEIPTS AND PAYMENTS..... | 7 |
| II. STATEMENT OF ASSETS..... | 8 |
| III. STATEMENT OF CASHFLOW | 9 |
| IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED..... | 10 |
| V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT..... | 12 |
| VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT..... | 14 |
| VII. SIGNIFICANT ACCOUNTING POLICIES | 16 |
| VIII. NOTES TO THE FINANCIAL STATEMENTS..... | 18 |

COUNTY GOVERNMENT OF ELGEYO MARAKWET

Notes to the Financial Statements

For the year ended June 30, 2016

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

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

(e) County Government Headquarters

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

(f) County Government Contacts

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

(g) County Government Bankers

1. Central Bank of Kenya
Eldoret
P.O. Box 60000-00200
Nairobi.
2. Kenya Commercial Bank
P.O. Box 456-30700
Iten
3. Family Bank
P.O.Box 7415-00200
Nairobi
4. Trans National Bank
P.O.Box 34353-00200
Nairobi

(h) Independent Auditors

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

(g) Principal Legal Adviser

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

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

II. FORWARD BY THE CEC MEMBER FINANCE

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

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

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

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

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

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

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

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

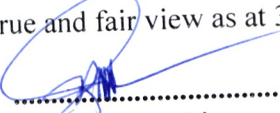
COUNTY GOVERNMENT OF ELGEYO MARAKWET
Notes to the Financial Statements
For the year ended June 30, 2016

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

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

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

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


.....
Hon. Stephen Biwott

CEC –Finance and Economic planning
County Government of Elgeyo Marakwet

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

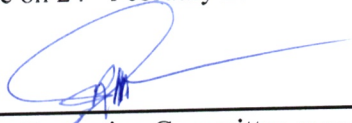
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial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

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

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

Approval of the financial statements

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



County Executive Committee member –Finance & Economic Planning

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

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

Management's responsibility for the financial statements

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

Auditors' responsibility

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

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

Opinion

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

Auditor General

Date



OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

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

Management's Responsibility for the Financial Statements

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

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

Report of the Auditor-General on the Financial Statements of County Executive of Elgeyo Marakwet for the year ended 30 June 2016

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

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

Basis for Disclaimer of Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Difference between Financial Statements and IFMIS Records

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

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

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

1.2 Compensation of Employees

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

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

2.0 Use of Goods and Services

2.1 Unsupported Domestic Travel Expenses

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

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

2.2 Insurance Expenses

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

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

3.0 Acquisition of Assets

3.1 Proposed Construction of Governor's Residence

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

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

3.2 Proposed Construction of a Pavilion at Kamariny Stadium

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

4.0 Accounts Receivable – Outstanding Imprest

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

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

5.0 Pending Accounts Payable

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

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

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

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

6.0 Fixed Assets

6.1 Fixed Assets Register

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

6.2 Assets and Liabilities from the Defunct Local Authorities

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

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

7.0 Compensation of Employees

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

8.0 Budgetary Controls and Performance

8.1 Budget performance

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

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

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

8.2 Development Vote

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

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

Report of the Auditor-General on the Financial Statements of County Executive of Elgeyo Marakwet for the year ended 30 June 2016

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

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

9.0 Differences between Project Status Report and IFMIS Status Report

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

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

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

10.0 Project Status

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

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

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

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

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

11.0 Projects not started

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

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

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

Report of the Auditor-General on the Financial Statements of County Executive of Elgeyo Marakwet for the year ended 30 June 2016

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

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

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

12.0 Revenue Analysis

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

13.0 Failure to Observe One Third Staff Establishment

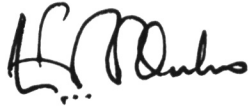
A review of the personnel records during the year under review revealed that one hundred and twenty nine (129) officers were recruited on permanent and pensionable terms as approved by the County Public Service Board. However, out of the 129 recruited staff, 126 or 98% of them were from one dominant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

14.0 Lack of Approved Personnel Establishment

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

Disclaimer of Opinion

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



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

Nairobi


15 August 2017

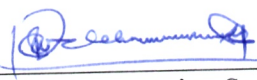
COUNTY GOVERNMENT OF ELGEYO MARAKWET
Notes to the Financial Statements
For the year ended June 30, 2016

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

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

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


 Chief Officer-Finance & Economic Planning



 Director of Accounting Services

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

II. STATEMENT OF ASSETS AS AT 30TH JUNE 2016

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

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


 Chief Officer-Finance & Economic Planning



 Director of Accounting Services

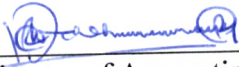
COUNTY GOVERNMENT OF ELGEYO MARAKWET
Notes to the Financial Statements
For the year ended June 30, 2016

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

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

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


 Chief Officer-Finance & Economic Planning


 Director of Accounting Services

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Significant Accounting Policies

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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


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

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|--|----------------------|--------------------|----------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| Repayment of principal on Domestic and Foreign borrowing | - | - | - | - | - | |
| Other Expenses | 409,248,029 | 79,858,615 | 489,106,644 | 244,480,548 | - 244,626,097 | 50% |
| | 3,665,449,165 | 184,854,806 | 3,850,303,971 | 2,999,530,906 | - 850,773,065 | 78% |

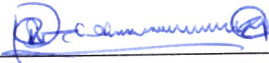
Note:

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

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



 Chief Officer-Finance & Economic Planning



 Director Accounting Services

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

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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

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

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|--|----------------------|--------------------|----------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| Repayment of principal on Domestic and Foreign borrowing | | | - | | - | 0% |
| Other Payments | - | - | - | - | - | 0% |
| TOTAL | 2,519,928,833 | 138,786,080 | 2,417,068,541 | 2,319,354,929 | - 97,713,612 | 96% |

Note:

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

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



Chief Officer-Finance & Economic Planning



Director Accounting Services

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


VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

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


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

| Receipt/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|--|----------------------|--------------------|----------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c % |
| Repayment of principal on Domestic and Foreign borrowing | | | - | | - | - |
| Other Payments | 409,248,029 | 79,858,615 | 489,106,644 | 244,480,548 | -244,626,097 | 50% |
| TOTALS | 1,145,520,332 | 287,715,098 | 1,433,235,430 | 680,175,978 | -753,059,453 | 47% |

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



 Chief Officer-Finance & Economic Planning



 Director Accounting Services

VII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Recognition of revenue and expenses

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

3. In-kind contributions

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

4. Cash and cash equivalents

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

5. Accounts Receivable

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET

Notes to the Financial Statements

For the year ended June 30, 2016

6. Accounts Payable

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

7. Non current assets

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

8. Pending bills

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

9. Budget

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

10. Comparative figures

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

11. Subsequent events

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Notes to the Financial Statements
For the year ended June 30, 2016
VIII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

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

2 SOCIAL SECURITY CONTRIBUTIONS

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

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 EXCHEQUER RELEASES

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

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

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

6 PROCEEDS FROM DOMESTIC BORROWINGS

| | 2015 - 2016 | 2014 – 2015 |
|--|--------------------|--------------------|
| | 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
Notes to the Financial Statements
For the year ended June 30, 2016
NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 PROCEEDS FROM FOREIGN BORROWINGS

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

8 PROCEEDS FROM SALE OF ASSETS

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

9 REIMBURSEMENTS AND REFUNDS

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET

Notes to the Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 RETURNS OF EQUITY HOLDINGS

| | | |
|---|---|---|
| Returns of Equity Holdings in Domestic Organisations | - | - |
| Returns of Equity Holdings in International Organisations | - | - |
| Total | - | - |

2015 – 2016

Kshs

2014 – 2015

Kshs

11 OTHER REVENUES

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

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

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

12 COMPENSATION OF EMPLOYEES

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 USE OF GOODS AND SERVICES

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

14 SUBSIDIES

| Description | 2015 - 2016 | 2014 - 2015 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Subsidies to Public Corporations <i>See list attached</i> (insert name) | - | - |
| Subsidies to Private Enterprises <i>See list attached</i> (insert name) | - | - |
| TOTAL | - | - |

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Notes to the Financial Statements
For the year ended June 30, 2016
NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 TRANSFER TO OTHER GOVERNMENT ENTITIES

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

16 OTHER GRANTS AND OTHER PAYMENTS

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

17 SOCIAL SECURITY BENEFITS

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET

Notes to the Financial Statements

For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 ACQUISITION OF ASSETS

Non Financial Assets

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

19 FINANCE COSTS, INCLUDING LOAN INTEREST

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Notes to the Financial Statements
For the year ended June 30, 2016
NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

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

21 OTHER EXPENSES

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

22A: Bank Accounts

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET

Notes to the Financial Statements

For the year ended June 30, 2016

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

22B: CASH IN HAND

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

Cash in hand should also be analysed as follows:

| | 2015 – 2016 Kshs | 2014 – 2015 Kshs |
|------------------------------------|---------------------|---------------------|
| Location 1 | 2,590,000 | - |
| Location 2 | - | - |
| Location 3 | - | - |
| Other Locations (<i>specify</i>) | - | - |
| Total | 2,590,000 | - |

[Provide cash count certificates for each]

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

23: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

| <i>Description</i> | 2015 – 2016 | 2014 – 2015 |
|---------------------|--------------------|--------------------|
| | Kshs | Kshs |
| Government Imprests | 2,218,940 | 16,574,209 |
| Clearance accounts | - | - |
| Total | 2,218,940 | 16,574,209 |

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

| <i>Name of Officer or Institution</i> | <i>Date Imprest Taken</i> | <i>Amount Taken</i> | <i>Amount Surrendered</i> | <i>Balance</i> |
|---------------------------------------|---------------------------|---------------------|---------------------------|----------------|
| | | <i>Kshs</i> | <i>Kshs</i> | <i>Kshs</i> |
| <i>Name of Officer or Institution</i> | dd/mm/yy | - | - | - |
| <i>Name of Officer or Institution</i> | dd/mm/yy | - | - | - |
| <i>Name of Officer or Institution</i> | dd/mm/yy | - | - | - |
| <i>Name of Officer or Institution</i> | dd/mm/yy | - | - | - |
| <i>Name of Officer or Institution</i> | dd/mm/yy | - | - | - |
| <i>Name of Officer or Institution</i> | dd/mm/yy | - | - | - |
| Total | | | | - |

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Notes to the Financial Statements
For the year ended June 30, 2016
NOTES TO THE FINANCIAL STATEMENTS (Continued)

24. ACCOUNTS PAYABLE

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

[list of Retention Monies See Annex A]

25. FUND BALANCE BROUGHT FORWARD

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

[Provide short appropriate explanations as necessary]

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

26. OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

26.2: PENDING STAFF PAYABLES (See Annex 2)

| | 2015 – 2016 | 2014 - 2015 |
|---------------------------|-------------|-------------|
| | Kshs | Kshs |
| Senior management | - | - |
| Middle management | - | - |
| Unionisable employees | - | - |
| Others (<i>specify</i>) | - | - |
| | - | - |

26.3: OTHER PENDING PAYABLES (See Annex 3)

| | 2015 – 2016 | 2014 - 2015 |
|---|-------------|-------------|
| | Kshs | Kshs |
| Amounts due to National Government entities | - | - |
| Amounts due to County Government entities | - | - |
| Amounts due to third parties | - | - |
| Others (<i>specify</i>) | - | - |
| | - | - |

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Significant Accounting Policies

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Significant Accounting Policies

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Significant Accounting Policies.

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

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

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

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

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

| ELGEYO MARAKWET COUNTY | | | |
|-----------------------------------|--|-----------------------|----------------------|
| LIST OF DEVELOPMENT PENDING BILLS | | | |
| AS AT 30TH JUNE 2016 | | | |
| COUNTY ASSEMBLY | | | |
| | PROJECT | SUPPLIER | AMOUNT (KSHS) |
| 1 | Cafeteria Phase II | Femji Enterprises Ltd | 5,470,951.00 |
| 2 | Gate & Guard House | Tenderi Talents Ltd | 500,000.00 |
| 3 | Kitchen Appliances | Jimtech Services | 3,649,569.00 |
| 4 | Landscaping | Effic Engineers | 822,875.00 |
| 5 | Car Park | Femji Enterprises Ltd | 748,000.00 |
| 6 | Completion of CA fence | Femji Enterprises Ltd | 2,242,454.00 |
| 7 | Administration Block | Tenderi Talents Ltd | 918,180.00 |
| | TOTAL | | 14,352,029.00 |
| OFFICE OF THE GOVERNOR | | | |
| 1 | KRA-SUPPLIER | | 729,213.00 |
| 2 | Taj Logistics | | 991,428.95 |
| 3 | 10% RETENTION | | 892,286.05 |
| | TOTAL | | 2,612,928.00 |
| FINANCE & ECONOMIC PLANNING | | | |
| 1 | Motorbike shades; 2 in the ward ,(Kapkata & Karabat) | | 600,000.00 |
| 2 | Motorbike shades; Kapsaisai, Stage, Nyaru, Flax, Chepkorio and Kipsaina | | 905,278.00 |
| 3 | Motorbike 5 motorbike Shades | | 887,476.00 |
| 4 | Motorbike shades; in Maron, Chepkoit, Kamiti, Wewo, Mungwo and Marichor | | 935,609.00 |
| 5 | Motorbike shades; 1 in each ward | | 150,000.00 |
| 6 | Motorbike shades Sangach ,Soko, Bora, Sambalat Murkutwo | | 600,000.00 |
| 7 | Motor Shades 6 Munada | | 873,977.00 |
| 8 | Motorbike shades; kapkoi, kapteren, boundary, kipsoen, sergoit central and kapsisi | | 909,741.00 |
| 9 | Motorbike shades; in each ward Mindililwo centre, Cheboror chief office ,Kobil/ Kombasakong junction, Bugar, Msekekwa & Singore. | | 885,510.00 |
| 10 | Motorbike shades (Kipsaya, Sisiya, Kapsowar west corner, Sinon, Koibaben & Matira) | | 998,004.00 |
| 11 | Motorbike shades (Kapyego centre 2 Ksh 300,000, Kararia centre, Kamasia, Kapchemurkeldet @ Ksh 150,000 each & Kapero at Ksh 135,627) | | 885,627.00 |

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

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

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

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

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

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

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

| | | Co. Ltd | |
|----|---|-------------------------------|--------------|
| 7 | Acquisition of Chesoi H/C | Catholic Diocese | 4,000,000.00 |
| 8 | Retention of Kitchen Block at Chebiemit | Tunyo Construction Co. Ltd | 81,346.00 |
| 9 | Phase II Iten Theatre | M/S Forato | 1,581,240.00 |
| 10 | Renovations at Kapchelal Health Centre | Kalya Holdings Ltd | 337,326.04 |
| 11 | Retention of Kitchen Block at Chebiemit | Tunyo Construction Co. Ltd | 90,688.00 |
| 12 | Retention of Kitchen Block at Chebiemit | Tunyo Construction Co. Ltd | 39,115.00 |
| 13 | Musekekwa Health Cente | Commisioner Of Tax | 12,201.60 |
| 14 | Musekekwa Health Cente | Commisioner Of Tax | 21,037.00 |
| 15 | Musekekwa Health Cente | Digitex Investment Ltd | 332,809.16 |
| 16 | Musekekwa Health Cente | Elgeyo Marakwet Deposit Acc | 40,672.00 |
| 17 | Supply of Dryview Laser Films | Angelica Medical Supplies Ltd | 306,688.00 |
| 18 | Transport Trolley | Lince Trading Company | 2,297,784.00 |
| 19 | Motor Vehicle Service | Trans Highway Auto Garage | 28,400.00 |
| 20 | Motor Vehicle Service | Trans Highway Auto Garage | 41,600.00 |
| 21 | Provision of Advertisement for Vacancy of Medical | Nation Media Group | 60,900.00 |
| 22 | Vehicle Service | Trans Highway Auto Garage. | 21,000.00 |
| 23 | Vehicle Service | Trans Highway Auto Garage | 42,000.00 |
| 24 | Electrical Installation | Timemi Company Ltd | 122,720.00 |
| 25 | Electrical Installation | Timemi Company Ltd | 86,773.00 |
| 26 | Electrical Installation | Timemi Company Ltd | 109,640.00 |
| 27 | Electrical Installation | Timemi Company Ltd | 111,280.00 |
| 28 | Provisionf for Repair for Generator. | Timemi Company Ltd | 77,030.00 |
| 29 | Motor Vehicle Service | Sachfarmers Auto Garage | 10,400.00 |
| 30 | Motor Vehicle Service | Malakai Auto Garage | 26,800.00 |
| 31 | Medical Equipment | Kenruss Medics Ltd | 360,350.00 |
| 32 | Medical Equipment | Kenruss Medics Ltd | 21,050.00 |
| 33 | Medical Equipment | Romita Enterprises | 92,790.00 |
| 34 | Medical Equipment | Crown Solutions Ltd | 7,600.00 |
| 35 | Medical Equipment | Pulse Healthcare | 87,800.00 |
| 36 | Medical Equipment | Pulse Healthcare | 307,300.00 |
| 37 | Medical Equipment | Kenruss Medics Ltd | 273,100.00 |
| 38 | Medical Equipment | Kenruss Medics Ltd | 165,000.00 |
| 39 | Medical Equipment | Biolight Medical Systems | 74,960.00 |
| 40 | Medical Equipment | Total Hospital Solutions | 523,500.00 |

| | | | |
|----|--|--------------------------|--------------|
| 41 | Medical Equipment | Total Hospital Solutions | 779,500.00 |
| 42 | Materials | Libob Enterprises | 219,000.00 |
| 43 | Staff Cards | Latasia Printers | 157,500.00 |
| 44 | Medical Drugs | Kemsa | 9,206,307.00 |
| 45 | Executive Chairs And Tables | Fraca Servecom | 278,000.00 |
| 46 | Chairs and Tables | Fraca Servecom | 221,400.00 |
| 47 | Food and Rations | Zebra Ways | 46,800.00 |
| 48 | Completion of maternity ward at Kaparon Health C. | Saram Karena | 2,329,500.00 |
| 49 | Construction of Maternity ward at Kapteren Health C. | Florato | 2,258,112.00 |
| 50 | Construction of Toilet at Iten County Referral Hospital | Samatex | 1,241,004.00 |
| 51 | Construction of Septic tank at Iten County Referral Hospital | Keishan | 700,500.00 |
| 52 | Construction of roof top rooms at Iten County Referral Hospital mortuary | Tenderi | 1,278,585.00 |
| 53 | Construction of gate and fence at Iten County Referral Hospital mortuary | County Land | 950,000.00 |
| 54 | Construction of toilets at Msekekwa health C. | Digitex | 1,387,100.00 |
| 55 | Construction of Staff house at Mungwa dispensary | Florato | 1,577,824.00 |
| 56 | Completion of Maternity ward and construction of pit latrine at Kapchelal dispensary | Kalya | 475,750.00 |
| 57 | Completion of maternity ward at Chegilet health center | Winplus | 701,070.00 |
| 58 | Construction of Staff house at Kaptum dispensary | Nashly | 746,910.00 |
| 59 | Completion of laboratory at Kobulwo dispensary | Rodan | 548,000.00 |
| 60 | Construction of maternity wing at Kapchemuta dispensary | Kenela | 1,678.91 |
| 61 | Construction of maternity wing at Sangurur dispensary | Tenderi | 1,589,485.00 |
| 62 | Plastering at Kapsiu dispensary changed to construction new dispensary | Kobeiswo | 1,576,100.00 |
| 63 | Renovation of theatre at Kocholwo H/C | Laba | 1,412,600.00 |
| 64 | Completion of maternity wards at Flax dispensary | Laba | 2,001,250.00 |
| 65 | Construction of maternity wing at Simotwo Health center | Tuareg | 1,745,960.00 |
| 66 | Construction of X ray room at Kamwosor SCH | Unispec | 2,029,360.00 |
| 67 | Construction of dispensary at Kalya | Sharo | 1,343,920.00 |
| 68 | Construction of dispensary at Kaberwo | Iodec | 1,193,920.00 |
| 69 | Construction of Observation rooms at Kimnai dispensary | Kasiwa | 1,311,620.00 |
| 70 | Construction of maternity wing at Kapchebar dispensary | Tunyo | 2,203,775 |
| 71 | Construction of maternity wing at Sumbeiywet dispensary | Effic Eng | 1,286,670.00 |
| 72 | Construction of Staff house at Jemunada dispensary converted or changes to Construction of Septic tank | Halogen | 992,630.00 |

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

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

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

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

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

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

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

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

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

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

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET

SCHEDULE OF RETENTION MONIES AS AT 30TH JUNE 2016

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

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

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

| | | | | | |
|--------------------------|-----------|-----------|----------------------------------|---|---------------------|
| 13 | 24-Nov-15 | D4367-67 | Cyken Enterprises Ltd | Construction of Theatre ,XRAY room -Tot | 15,315 |
| 14 | 24-Nov-15 | D4367-68 | Femji Enterprises | Construction of Kitchen block-Tambach Hospital | 92,500.55 |
| 15 | 24-Nov-15 | D4367-69 | Tunyo Investment Ltd | Construction of Kitchen block-Chebiemit Hospital | 90,688.19 |
| 16 | 24-Nov-15 | D4367-70 | Taimel Company Ltd | Construction of Ward-Kapcherop Hospital | 258,754.50 |
| 17 | 23-Dec-15 | D4367-83 | Targen Construction Co.Ltd | Costruction of Public Toilet-Iten | 47,483.00 |
| 18 | 7-Jan-16 | D4367-86 | Changaa Investments | Incenarator-Kamwosor Hospital | 23,861.00 |
| | | | | TOTAL KSH | 1,867,053.00 |
| LANDS & WATER | | | | | |
| 1 | 29-Feb-16 | D4368-109 | Saroche Construction Ltd | Construction of Kokwongoi water project | 88,870.00 |
| 2 | 14-Apr-16 | D4368-127 | Raynard Enterprises | Construction of Tairop-Kalwal water project | 74,360.00 |
| 3 | 28-Apr-16 | D4368-137 | Raynard Enterprises | Contruotion of Ainabyat water project | 247,484.25 |
| 4 | 18-May-16 | D4368-144 | Elytons Technologies Ltd | Construction of Tirwane water project | 63,309.00 |
| 5 | 8-Jun-16 | D4368-164 | Jedrom Building & Engineering | Construction of Kesum-Kapchebit water project | 231,262.00 |
| 6 | 14-Jun-16 | D4368-169 | Almor Holdings | Construction of Toboswo water project | 91,720.00 |
| 7 | 22-Jun-16 | D4368-181 | Bai enterprises ltd | Construction of Korober water project | 101,260.00 |
| 8 | 22-Jun-16 | D4368-192 | Kirobon Autoharware ltd | Construction of Luguget-chepsirei water project | 137,735.00 |
| 9 | 5-Jul-16 | D4368-193 | Mivic Enterprises Ltd | Construction of Mare Water oroject | 248,781.90 |
| 10 | 5-Jul-16 | D4368-199 | Netwise Investment Ltd | Construction of Muskut water project | 138,258.40 |
| 11 | 5-Jul-16 | D4368-207 | Saroche Construction ltd | Construction of Sisiya water project | 205,280.00 |
| 12 | 5-Jul-16 | D4368-213 | Saroche Construction ltd | Construction of Sisiya water project | 285,860.00 |
| 13 | 6-Jul-16 | D4368-215 | Losin General Construction ltd | Construction of Tirich projects | 178,967.00 |
| 14 | 5-Jul-16 | D4368-225 | Meshik Expert Expert in Logistic | Construction of pump house -Chemwabul water project | 301,011.10 |
| 15 | 5-Jul-16 | D4368229 | Manham Company Ltd | Construction of rain water harvesting-Chepkorio | 91,518.00 |
| 16 | 5-Jul-16 | D4368-236 | Elytons Technologies ltd | Construction of Emket-Kapkobal water project | 341,394.00 |
| 17 | 6-Jul-16 | D4368-240 | Intime worldwide constr. Ltd | Construction of ITWASCO water projects | 628,260.00 |
| 18 | 5-Jul-16 | D4368-271 | Rotalink Enginerring Ltd | Construction of Chesoi water project | 97,806.00 |
| 19 | 5-Jul-16 | D4368-283 | Florato Enterprises Ltd | Construction of Cereal stores -Bugar centre | 129,405.00 |
| 20 | 3-Nov-15 | D4368-42 | Emmerging Consultants | Construction of Logogo water project | 39,474.00 |
| 21 | 24-Nov-15 | D4368-46 | Sabe Ltd | Construction of Chebilat water project | 255,810.30 |
| 22 | 24-Nov-15 | D4368-47 | Rotalink Engineering Ltd. | Construction of Sambirir water project | 200,905.00 |
| 23 | 24-Nov-15 | D4368-48 | Lolsol Investment | Construction of Mugula water project | 32,255.00 |
| 24 | 24-Nov-15 | D4368-49 | Assesa Ltd | Construction of Kapkobal-Kapchebar water project | 34,854.20 |
| 25 | 24-Nov-15 | D4368-50 | Jedrom Building & Civil Eng. Ltd | Construction of Kesum-Kapchebit water project | 140,899.00 |
| 26 | 24-Nov-15 | D4368-51 | Horizon Canopy Ltd | Construction of Toroch water project | 228,262.90 |
| 27 | 24-Nov-15 | D4368-52 | Grane Constr.Co ltd | Construction of Chepkorio water project | 146,977.65 |
| 28 | 15-Dec-15 | D4368-65 | Elky Construction Ltd | Construction of Tirich water project | 365,647.90 |
| 29 | 7-Jan-16 | D4368-76 | Eltons Technologies | Tirwane Water project | 215,672.00 |
| 30 | 7-Jan-16 | D4368-79 | Rods Investment Ltd | Cheptongei Milk cooling plant | 46,810.00 |
| 31 | 7-Jan-16 | D4368-83 | Mega Co.Ltd | Kaptile water project | 189,017.00 |
| 32 | 7-Jan-16 | D4368-85 | Raynard Enterprises ltd | Ainobyat Water project | 246,870.00 |

| | | | | | |
|----------------|-----------|-----------|-----------------------------|--|---------------------|
| 33 | 14-Jan-16 | D4368-93 | Netwise Investment Ltd | Construction of Water project at Muskut | 6,333.20 |
| 34 | 25-Feb-16 | D4368-94 | Berwes construction ltd | Construction Kasumai water project | 68,042.80 |
| | | | | TOTAL KSH | 5,954,792.60 |
| ROADS | | | | | |
| 1 | 23-Dec-15 | D4369-103 | Oricon Construction Ltd | Construction of Bridge-Kaptaragon (Emsoo) | 4,766.50 |
| 2 | 31-Mar-16 | D4369-158 | Oricon Construction Ltd | Construction of Kaptaragon Bridge-Emsoo ward | 129,525.50 |
| 3 | 21-Apr-16 | D4369-222 | Mindry International | Construction of Kararia Bridge | 90,534.30 |
| 4 | 14-Jun-16 | D4369-277 | Koikochwa ltd | Culvert installation at Tambach ward | 53,256.80 |
| 5 | 24-Nov-15 | D4369-73 | Mindry International Ltd | Construction of Bridge,Kararia -Kipchoge | 313,918.50 |
| 6 | 15-Dec-15 | D4369-82 | Intercounty Engineering Ltd | Construction of Footbridge-Kerewawa | 31,185.80 |
| 7 | 18-Dec-15 | D4369-87 | Asis Construction Co.Ltd | Tamarking of Tambach loop Road | 354,264.00 |
| 8 | 21-Dec-15 | D4369-93 | Asis Construction Co.Ltd | Tamarking of Tambach loop Road | 772,560.00 |
| 9 | 23-Dec-15 | D4369-99 | Oricon Construction Ltd | Construction of Bridge-Kaptaragon (Emsoo) | 61,268.90 |
| | | | | TOTAL KSH | 1,811,280.30 |
| TOURISM | | | | | |
| 1 | 24-Nov-15 | D4371-28 | Tarik Construction Co.Ltd | Construction of Gate -Rimoi game reserve | 48,352.75 |
| 2 | 24-Nov-15 | D4371-29 | Countyland Holdings | Market Sheds/Stalls-Chepsigot-Biretwo | 29,223.00 |
| 3 | 24-Nov-15 | D4371-30 | Countyland Holdings | Construction of market stalls-Chepsigot | 58,123.00 |
| 4 | 24-Nov-15 | D4371-31 | Jobeda Holdings | Construction of Public Toilet -Iten | 159,300.00 |
| 5 | 24-Nov-15 | D4371-32 | Talapan Investment | Construction of market stalls -Kapcherop | 87,293.80 |
| 6 | 24-Dec-15 | D4371-50 | Countyland Holdings Ltd | Construction of Market Sheds-Biretwo | 5,157.00 |
| 7 | 7-Jan-16 | D4371-53 | Countyland Holdings | Market stalls -Chepsigot | 10,257.00 |
| 8 | 25-Jan-16 | D4371-55 | Asali Tamu Holdings Ltd | Construction of Market Stalls-Kapsowar | 86,076.00 |
| 9 | 1-Feb-16 | D4371-64 | Lolson Investment Ltd | Construction Latrine-Kiplaloch | 6,908.00 |
| 10 | 29-Feb-16 | D4371-72 | Jobeda Holdings | Construction of public Toilet- Iten | 71,621.00 |
| | | | | TOTAL KSH | 562,311.55 |
| SPORTS | | | | | |
| 1 | 31-Mar-16 | D4372-041 | Harmo Engineering co Ltd | Construction of Pavilion at Kamariny Stadium | 1,103,319.20 |
| 2 | 5-Jul-16 | D4372-153 | Jobeda Holdings | Construction of Gate & Fence-Kamariny stadium | 149,169.00 |
| 3 | 5-Jul-16 | D4372-158 | Harmo Engineering Ltd | Construction of Pavilion at Kamariny stadium | 1,896,227.60 |
| 4 | 24-Nov-15 | D4372-22 | Artech Construction Ltd | Construction of Changing rooms at Kamariny stadium | 284,338.95 |
| 5 | 31-Mar-16 | D4372-43 | Artech Construction Co.Ltd | Construction of Changing Rooms-Kamariny stadium | 217,284.85 |
| 6 | 21-Apr-16 | D4372-75 | Artech Construction ltd | Construction of Changing rooms at Kamariny | 188,370.10 |
| | | | | TOTAL KSH | 3,838,709.70 |
| ICT | | | | | |
| 7 | 23-Dec-15 | D4373-21 | Kasiwa Investment Ltd | Renovation of ICT offices-Kapsowar | 25,994.65 |
| 8 | 22-Jun-16 | D4373-35 | Kizuri Homes Enterprises | Construction of Ward offices at Arror Ward | 101,589.00 |
| 9 | 5-Jul-16 | D4373-40 | Countyland Holdings Ltd | Construction of ICT Centre-Tambach ward | 123,555.00 |
| | | | | TOTAL KSH | 251,138.65 |

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

